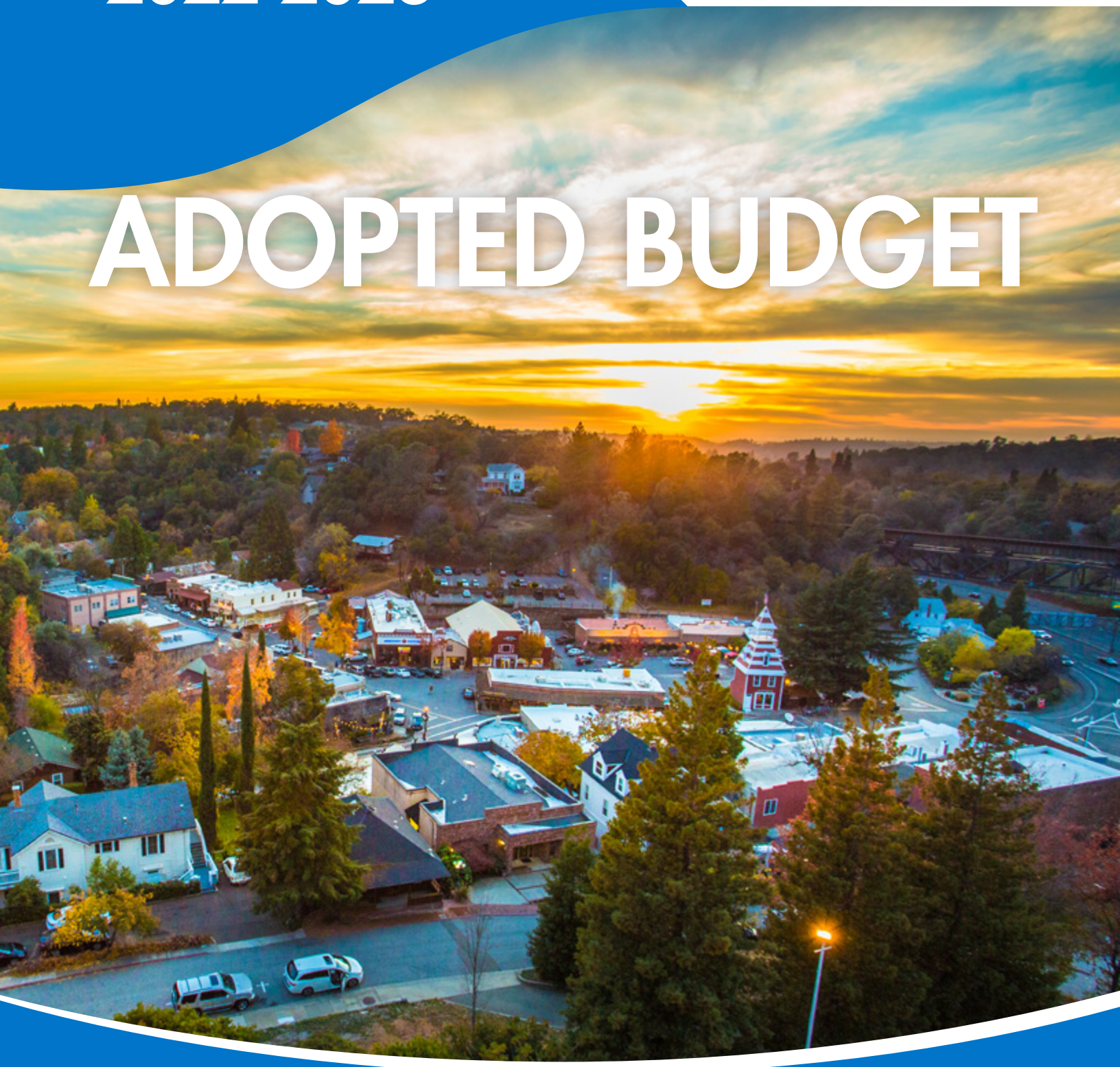
COUNTY OF Placer

2022-2023

ADOPTED BUDGET



COUNTY OF Placer

COUNTY OF PLACER

BOARD of SUPERVISORS

BONNIE GORE
District 1

JIM HOLMES
District 3

ROBERT M. WEYGANDT
District 2

SUZANNE JONES
District 4

CINDY GUSTAFSON
District 5

OFFICE OF COUNTY EXECUTIVE

Jane Christenson, Acting County Executive Officer

175 FULWEILER AVENUE / AUBURN, CALIFORNIA 95603
TELEPHONE: 530/889-4030
FAX: 530/889-4023
www.placer.ca.gov

Dear Placer County Residents:

On behalf of the Placer County Board of Supervisors, I am pleased to present the County's Fiscal Year 2022-23 Adopted Budget. Following a public hearing/presentation of the Recommended Budget on June 14, 2022, the Budget was adopted by the Board of Supervisors on June 28, 2022. This budget was developed through an open, transparent public process, assuring community members and interested parties the opportunity to participate in the budget's review and adoption. Great thanks to departmental budget preparers, department heads, and staff from the Offices of the County Executive and the Auditor-Controller for their efforts and collaboration throughout the entire budget/adoption process.

The Adopted Budget was compiled following the guidance provided in the County Budget Act (sections 29000 through 29144 of the Government Code). This document outlines appropriations (spending limits) for the provision of services, estimated financing sources and all County governmental and proprietary funds, dependent special districts, and other agencies whose affairs/finances are under the supervision/control of the Board of Supervisors. California law requires the County's budget must balance, and appropriations cannot exceed available financing sources.

The Adopted Budget also serves as a communication tool to speak clearly to citizens, businesses, and visitors of Placer County. The charts and graphs that accompany budgetary schedules are provided to display meaningful information, including revenues and sources by fund, expenditures by category and function, and per capita revenue and operating expenditures.

This budget book continues the County's commitment to be more transparent to our stakeholders. Together with a narrative of departmental programs/services, the budget document includes 'Spotlight on Strategic Plan Priorities' and 'County Funds Overview' sections to serve as a comprehensive summary of emerging issues and countywide budgetary financial information.

We hope you find this information useful as we continue our efforts to communicate "what we do" and the compelling value of the services Placer County provides. For additional information on the budget, please visit www.placer.ca.gov/1489/County-Budget, or contact us at the phone number or address listed above.

Sincerely,

Jane Christenson
Acting County Executive Officer

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Placer
California

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

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COUNTY VISION & MISSION

Placer County Government Vision:

"To be a County government known for providing exceptional local and regional leadership, that works in partnership with the community to develop creative solutions to the diverse issues facing our region, and bestows to current and future generations even better communities in which to live, raise families, work, vacation, and conduct business."

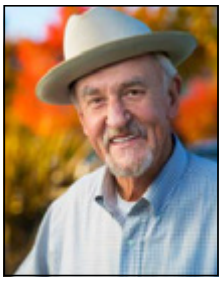
Placer County Government Mission:

"To provide responsive, efficient and effective public services that promote the health, safety, well-being and prosperity of our citizens while protecting our environmental resources and preserving the rich heritage of our region."

BOARD OF SUPERVISORS

Bonnie Gore
Supervisor
District One

Robert M. Weygandt
Supervisor
District Two



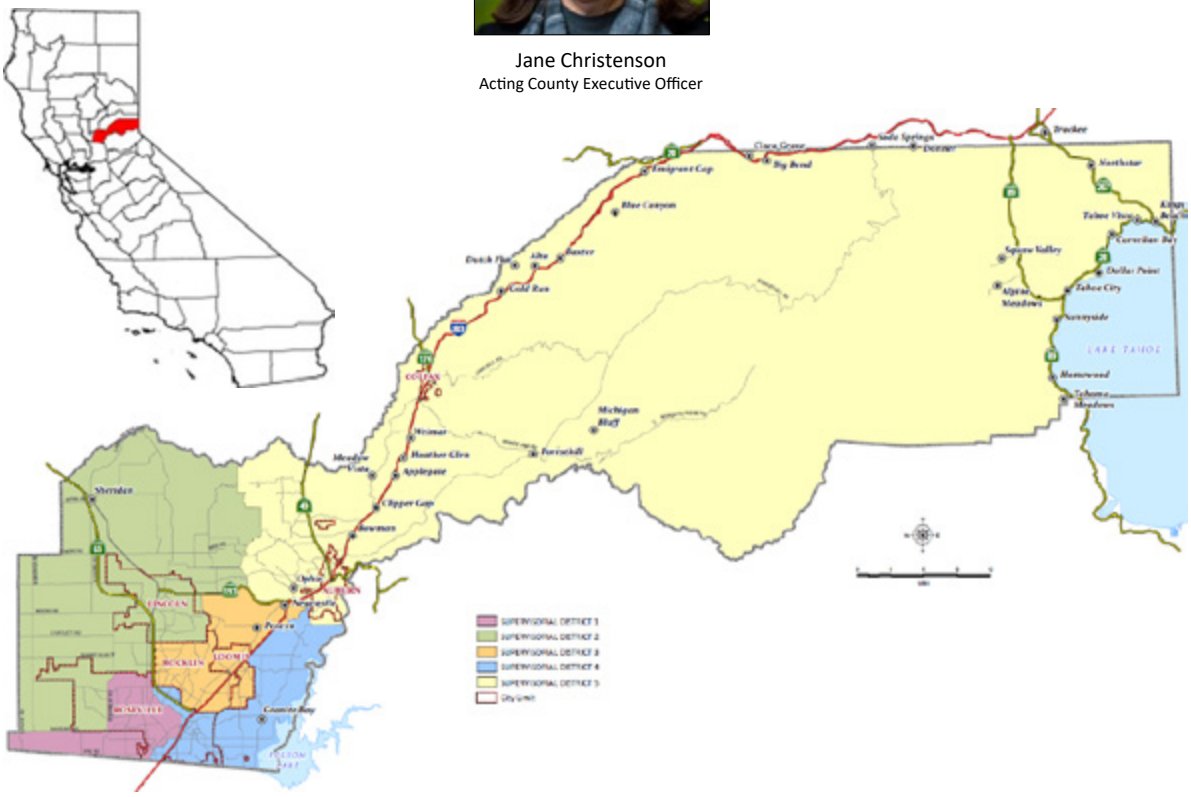
Jim Holmes
Supervisor
District Three

Suzanne Jones
Supervisor
District Four

Cindy Gustafson
Supervisor
District Five

COUNTY EXECUTIVE OFFICER

Jane Christenson
Acting County Executive Officer



COUNTY OFFICERS
FISCAL YEAR BEGINNING JULY 1, 2022
BOARD OF SUPERVISORS

First District	.....	Bonnie Gore
Second District	.....	Robert M. Weygandt
Third District	.....	Jim Holmes
Fourth District	.....	Suzanne Jones
Fifth District	.....	Cindy Gustafson, Chair

PLACER COUNTY DEPARTMENT HEADS

County Executive Officer	.....	Jane Christenson, Acting

Elected Department Heads

Assessor	.....	Matthew R. Maynard
Auditor – Controller	.....	Andrew C. Sisk
County Clerk – Recorder – Registrar of Voters	.....	Ryan Ronco
District Attorney	.....	Morgan Gire
Sheriff – Coroner – Marshal	.....	Devon Bell
Treasurer – Tax Collector	.....	Jenine L. Windeshausen

Appointed Department Heads

Agricultural Commissioner / Sealer of Weights & Measures	.....	Joshua P. Huntsinger
Air Pollution Control Officer	.....	Erik White
Chief Information Officer	.....	Jarrett Thiessen
Chief Probation Officer	.....	Marshall Hopper
Child Support Services Director	.....	Laura Van Buskirk
Community Development Resource Agency Director	.....	David Kwong
County Counsel	.....	Karin Schwab
Facilities Management Director	.....	Steve Newsom
Health and Human Services Director	.....	Dr. Rob Oldham
Human Resources Director	.....	Kate Sampson
Library Services Director	.....	Mary L. George
Parks and Open Space	.....	Steve Gayfield
Public Works Director / Road Commissioner	.....	Ken Grehm

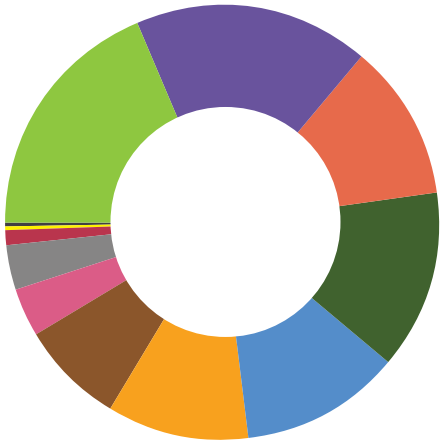
County Profile

COUNTY OF Placer

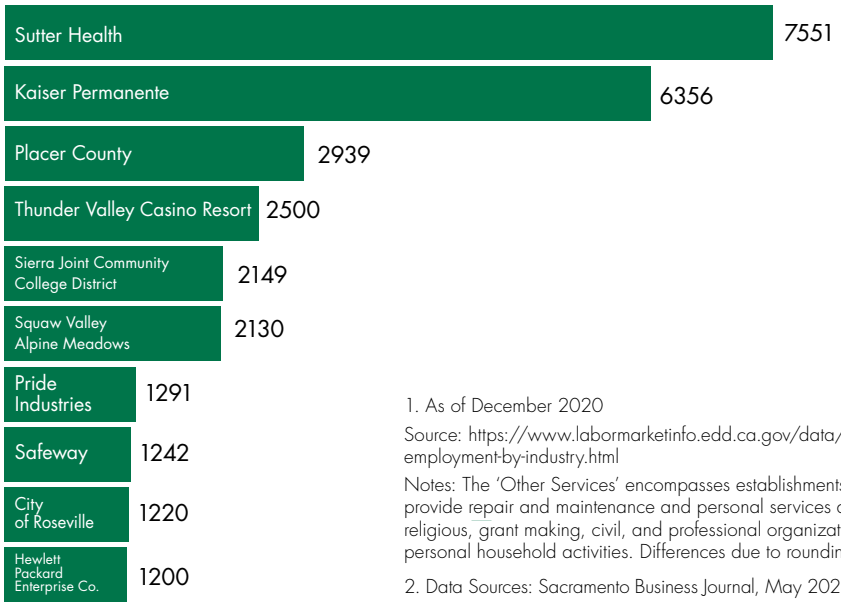
PLACER COUNTY PROFILE

EMPLOYMENT BY INDUSTRY[1]

- 18.93% Trade, Transportation and Utilities
- 16.36% Educational and Health Services
- 13.80% Leisure and Hospitality
- 12.62% Government
- 12.37% Professional and Business Services
- 8.68% Construction
- 7.62% Financial Activities
- 4.12% Manufacturing
- 3.69% Other Services
- 1.56% Information
- 0.19% Agriculture
- 0.06% Mining and Logging



MAJOR PRIVATE EMPLOYERS IN PLACER COUNTY[2]



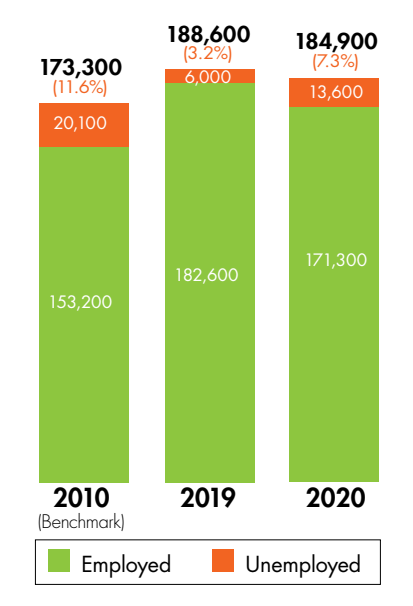
1. As of December 2020

Source: https://www.labormarketinfo.edd.ca.gov/data/employment-by-industry.html

Notes: The 'Other Services' encompasses establishments that provide repair and maintenance and personal services as well as religious, grant making, civil, and professional organizations and personal household activities. Differences due to rounding.

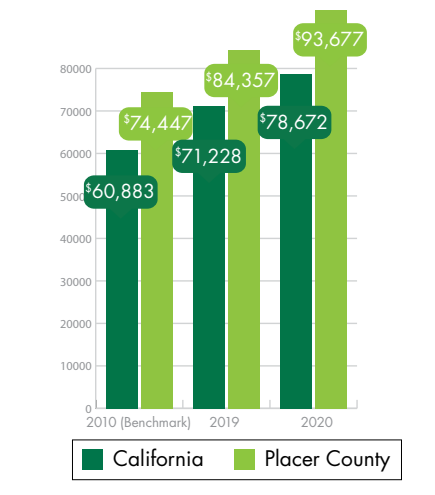
2. Data Sources: Sacramento Business Journal, May 2021

LABOR FORCE



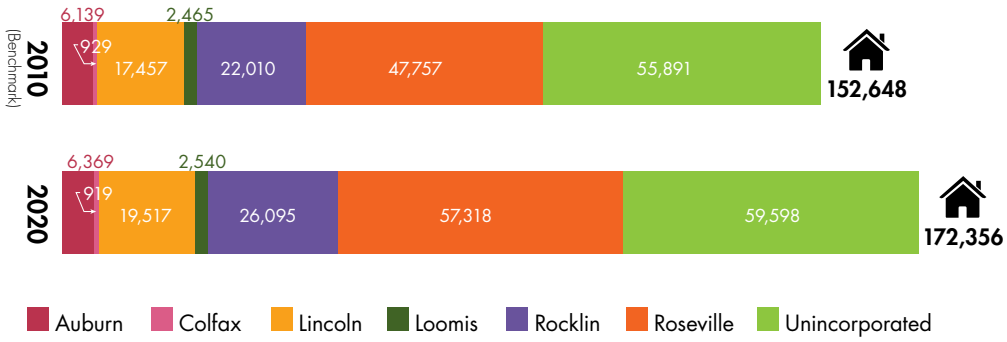
Data Source: labormarketinfo.edd.ca.gov/data/employment-by-industry.html
December 2020

MEDIAN HOUSEHOLD INCOME



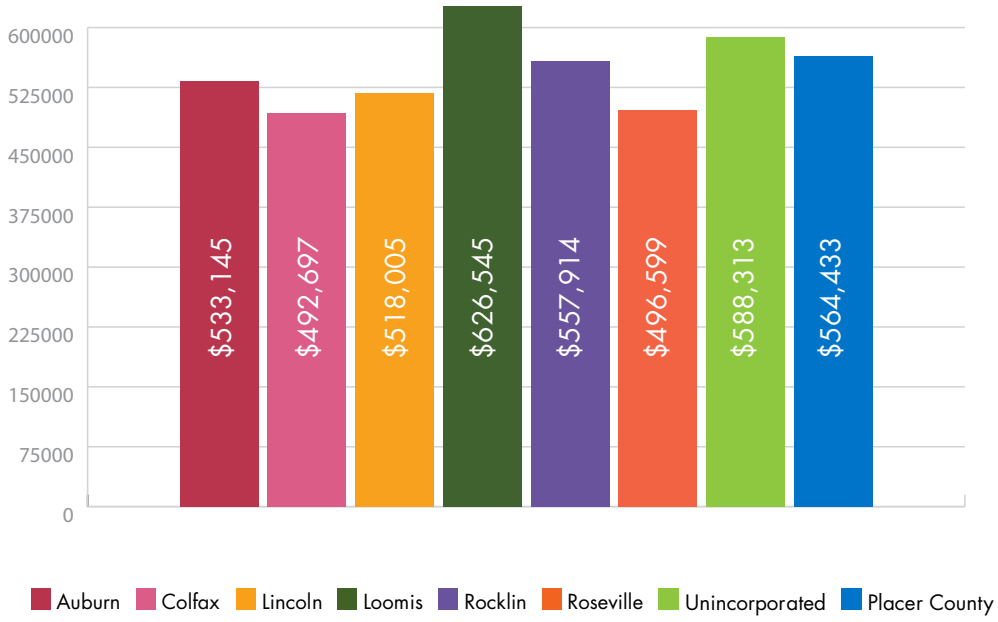
Data Source: www.census.gov (Data as of April 1, 2020).

NUMBER OF HOUSING UNITS



2020 Number of Housing Units; Source: Esri Community Profile via Placer County Economic Development (Paul Griffith)

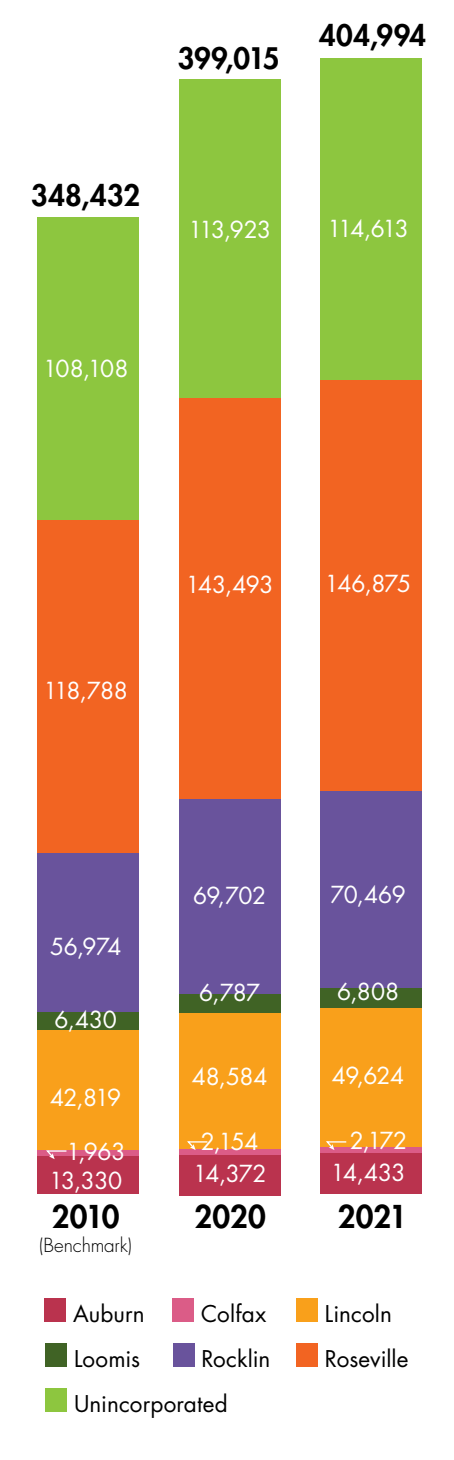
MEDIAN HOME VALUE



2021 Median Home Value; Source: Esri Community Profile via Placer County Economic Development (Paul Griffith)

PLACER COUNTY POPULATION [3]

Placer County is considered a rural/suburban county with the state's 22nd highest population among California's 58 counties. [4]



3. Data Source: State of California, Department of Finance, E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change — January 1, 2020 and 2021

Note: All figures based on January of the corresponding year. DOF Disclaimer: "Parts may not add due to independent rounding."

4. Data Source: California Department of Finance, E-5 Estimates.

LOCAL ACTIVITIES & ATTRACTIONS

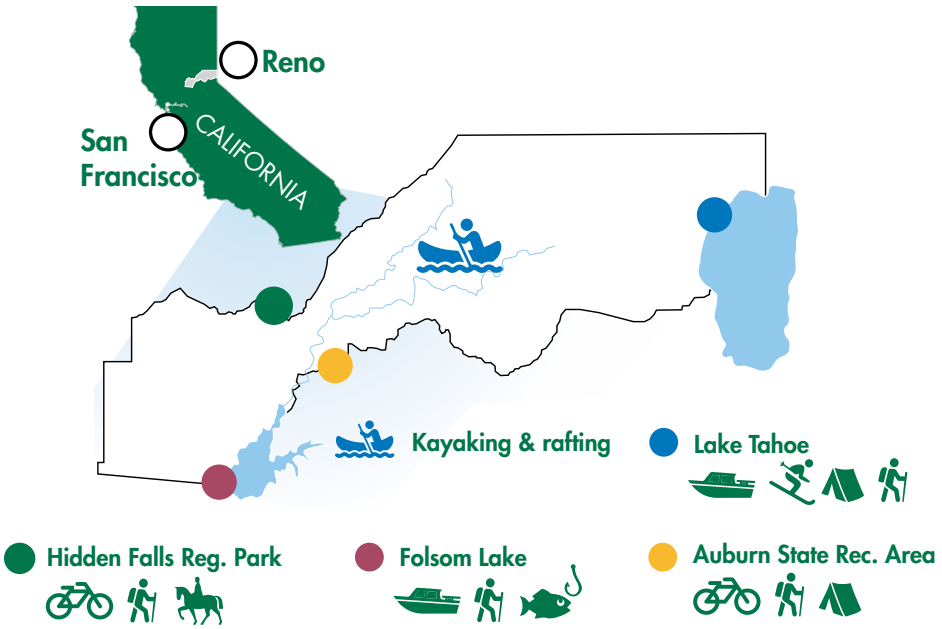
art walks
beaches
bicycling
boating
camping
canoeing
certified farmer's markets
craft beer breweries
cross-country skiing
cruise nights
disc golfing
dog sledding
fine dining
fishing
gaming
gold panning
golfing
hiking
horseback riding
hunting
ice skating
jet skiing
kayaking
kite skiing
museums
national forests
off road & ATV activities
paddle boarding
para sailing
rafting
sailing
shopping
skateboarding
skiing & snowboarding
sledding
sno-parks
snowmobiling
state, county and local parks
swimming
water skiing
wine tasting

For more information, visit:

visitplacer.com
gotahoenorth.com
placertourism.com
placerarts.org

LIVING IN PLACER COUNTY

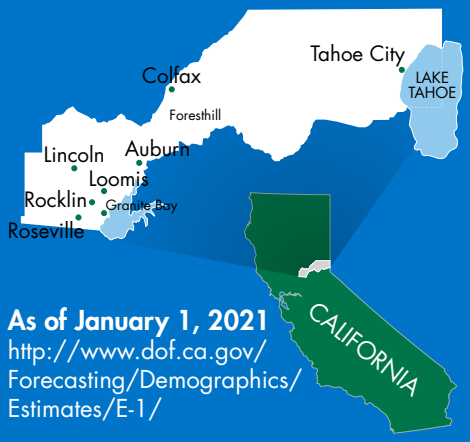
Breath-taking scenery, a rich history, year-round recreation – and Lake Tahoe – need we say more? Those are just a few of the reasons nearly 400,000 people call Placer County home and hundreds of thousands more come to visit us each year. Our territory stretches from the Sacramento Valley all the way to North Lake Tahoe. We are consistently ranked among the highest counties in California for our quality of life and how healthy we are! We boast the best schools, the best outdoor recreation, and the most beautiful views you'll find anywhere, but we also are home to amazing art, award-winning wines and agriculture, and have a tremendously strong heritage as the home of California's Gold Country. It's a way of life we call the #PlacerLife.



COUNTY OF Placer

GEOGRAPHY

Placer County encompasses 1,424 square miles of land area, and 284 people per square mile.



As of January 1, 2021
http://www.dof.ca.gov/Forecasting/Demographics/Estimates/E-1/

TOP 5 CROPS

Rice
2020: $23,450,310

Cattle & Calves
2020: $13,500,000

Nursery Stock
2020: $5,536,833

Walnuts
2020: $13,154,003

Timber
2020: $6,132,721

Data source: **Placer County 2020 Crop Report** https://www.placer.ca.gov/1518/Agriculture-Crop-Reports

PLACER COUNTY EVENTS & TOURISM ATTRACTIONS

North Lake Tahoe Snowfest
Placer County Fair
Plein Air Day at Taylor Ranch Preserve
Roseville Gem, Jewelry, Fossil, and Mineral Show
Ruck A Chuck 50k
Run Rocklin
Sip Into Spring
Snow Golf Tournament
Star Gazing Snowshoe Tours
Tahoe Sierra Century
Tahoe Truckee Earth Day Celebration
The Tevis Cup
The Great Ski Race
Tour de Lincoln
Tour de Rocklin
Tour D'Euer
Western States 100 Mile Endurance Run
Winter Fireworks
Winter Music Series in the Village
Winterwondergrass Tahoe
Woofstock
Yomen: A Spring Celebration

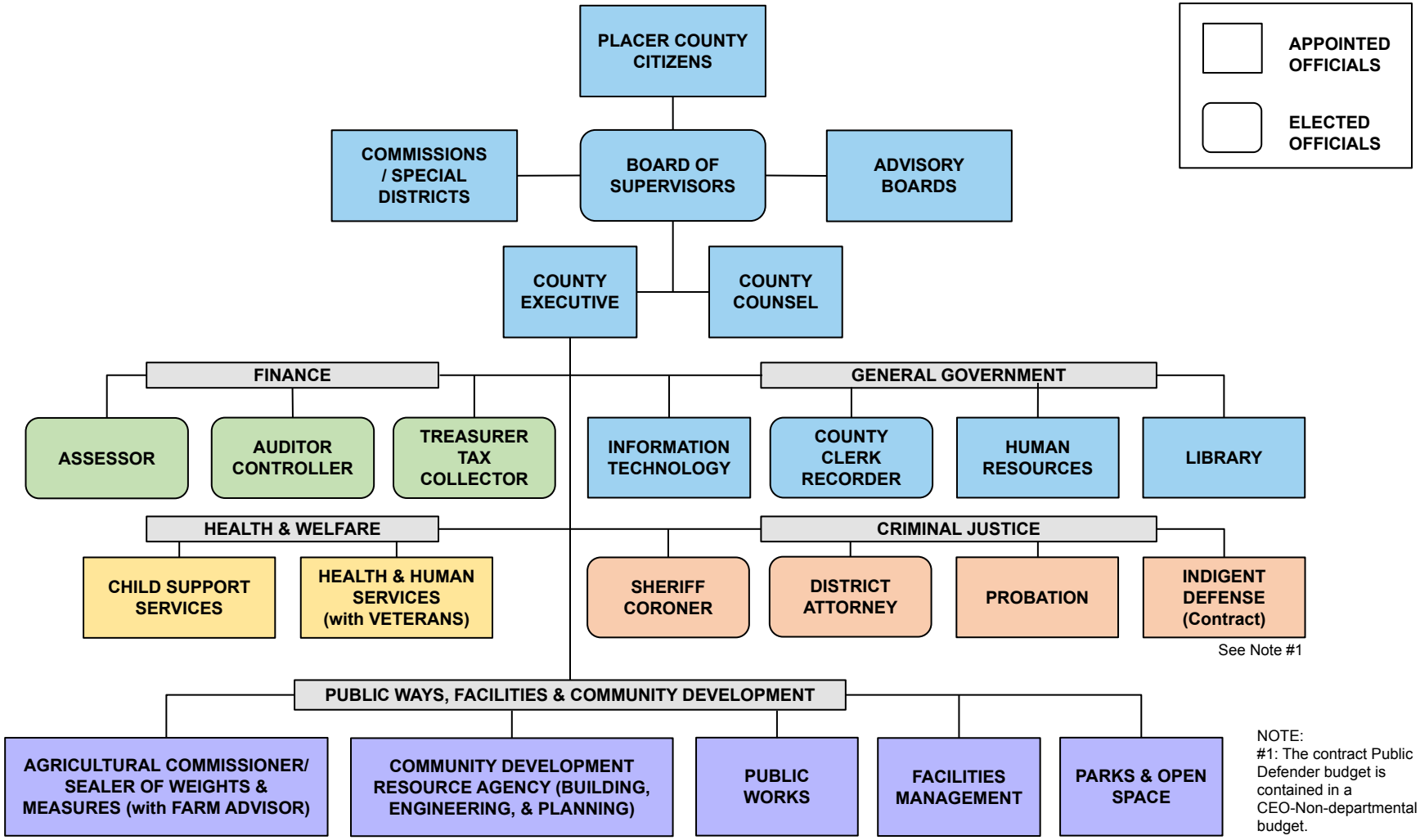
For more information, contact:
Joel Joyce
County of Placer
Executive Office
(530) 889-4030
jjoyce@placer.ca.gov
www.placer.ca.gov

COUNTY OF Placer

County Organization

County of Placer

PLACER COUNTY ORGANIZATION CHART



NOTE:
#1: The contract Public Defender budget is contained in a CEO-Non-departmental budget.

COUNTY OF Placer

Placer County Service Systems

By Department and Cost Center

Administration & Financial System

Assessor
- Assessor Services

Auditor-Controller
- Auditor-Controller
- Workday Support Organization

County Clerk-Recorder / Registrar
- Clerk-Recorder-Elections

County Counsel
- County Counsel Services

County Executive Office
- County Executive Office Administration
- Public Information
- Board of Supervisors
- Clerk of the Board of Supervisors
- Economic Development
- Risk Management
- Document Solutions
- Procurement
- Revenue Services
- Food Services
- Finance & Budget Office
- Financial & Business Operations

Human Resources
- Benefit Administration
- Dental & Vision
- Human Resources Services
- Unemployment Insurance
- Workers Compensation
- Organizational Effectiveness and Employee Support
- Administration and Labor Relations

Information Technology
- Countywide Radio Systems
- Information Technology

Treasurer-Tax Collector
- Treasurer / Tax Collector
- mPOWER

Community & Cultural System

Agricultural Commissioner
- Farm Advisor

Facilities Management
- Placer County Museums

Library
- County Library

Parks and Open Space
- Parks and Grounds Maintenance

Health & Human Support System

Child Support Services
- Child Support Services

Health & Human Services
- HHS Administration
- Adult Systems of Care
- Children Systems of Care
- Human Services
- Client Aid
- Housing - HHS
- Public Health
- Environmental Health
- Animal Services
- Veterans Services

Land Use System

Agricultural Commissioner / Sealer
- Agricultural Commissioner / Sealer
- Fish & Game Commission
- Regional Forest Health

Community Development Resource Agency
- Administration & Fiscal
- Building Services
- Engineering & Surveying
- Planning Services
- Community Development Housing
- Community Development Grants & Loans
- PCCP Administration

Facilities Management
- Administration
- Building Maintenance
- Real Estate Services

Public Works
- Administration
- Eastern Regional Landfill
- Engineering and Transportation
- Environmental Utilities
- Road Maintenance
- Stormwater and Floodplain Management
- Flood Control
- Special Aviation
- Fleet Operations
- Placer County Transit
- Solid Waste Management
- Tahoe Area Regional Transit

Capital Facility Projects

Facilities Management
- Capital Improvements
- Capital Projects

Parks and Open Space
- Parks & Grounds Capital Improvements

Public Works
- Environmental Utilities - Capital Improvements

Public Protection System

County Executive Office
- Emergency Services
- County Fire
- Criminal Justice - CEO
- Criminal Justice Other Programs

District Attorney
- District Attorney Services

Probation
- Probation Services

Sheriff-Coroner-Marshal
- Grants Program
- Tahoe Operations
- Protection & Prevention
- Sheriff Administration
- Support Services
- Auburn Jail
- South Placer Jail
- Automated Mobile & Fixed Fingerprinting
- Placer Auto Theft Task Force

Functions By Department And Cost Center

As Defined By The State Controller's Office
Consistent With The Annual Report

GOVERNMENTAL ACTIVITIES

General Government

Assessor
Auditor-Controller
- Auditor-Controller
- Workday Support Organization

Community Development Resource Agency
- Engineering & Surveying
- PCCP Administration

County Counsel
County Executive Office
- Board of Supervisors
- Clerk of the Board of Supervisors
- County Executive Office Administration
- Document Solutions
- Economic Development
- Food Services
- Finance and Budget Office
- Financial and Business Operations
- Procurement
- Public Information Office
- Revenue Services
- Risk Management

County Executive Office Non-Departmental
- Appropriation for Contingencies
- Community and Agency Support
- Contribution to Facilities and Infrastructure
- Contribution to HHS
- Contribution to Library
- Tahoe Economic and Community Enhancement
- Open Space
- Other Debt Service

Facilities Management
- Administration
- Building Maintenance
- Real Estate Services

Human Resources
- Administration and Labor Relations
- Benefit Administration
- Dental & Vision
- Human Resources Services
- Organizational Effectiveness/Employee Support
- State Unemployment Insurance
- Workers Compensation Insurance

Information Technology
- Information Technology Services
- Countywide Radio Systems

Public Works
- Administration
- Fleet Operations

Treasurer-Tax Collector
- Treasurer - Tax Collector

Public Protection

Agricultural Commissioner/Sealer
- Agricultural Commissioner/Sealer
- Fish and Game
- Regional Forest Health

Child Support Services
Community Development Resource Agency
- Administration & Fiscal
- Building Services
- Planning Services

County Clerk-Recorder-Elections
County Executive Office
- Emergency Services
- County Fire

County Executive Office Non-Departmental
- Criminal Justice CEO
- Criminal Justice Other Programs
- Contribution to Public Safety

District Attorney
Health and Human Services
- Animal Services

Probation
Public Works
- Stormwater and Floodplain Management

Sheriff-Coroner-Marshal
- Grants Program
- Tahoe Operations
- Protection & Prevention
- Sheriff Administration
- Support Services
- Auburn Jail
- South Placer Jail
- Automated Mobile & Fixed Fingerprint
- Placer Regional Auto Theft Task Force

Public Ways & Facilities

Public Works
- Special Aviation
- Engineering & Transportation
- Road Maintenance

Functions By Department And Cost Center

As Defined By The State Controller's Office
Consistent With The Annual Report

GOVERNMENTAL ACTIVITIES

Health & Sanitation

Health & Human Services
- Adult System of Care
- Children's System of Care
- Environmental Health
- HHS Administration
- Public Health

Public Assistance

Health & Human Services
- Client Aid
- Human Services
- Veterans Services

Education

Agricultural Commissioner/Sealer
- Farm Advisor

County Library

Recreation & Cultural Services

Facilities Management
- Placer County Museums

Parks and Open Space
- Parks and Grounds Maintenance

Community Development

Community Development Resource Agency
- Community Development Housing
- Community Development Grants and Loans

Health & Human Services
- Housing - HHS

Capital Outlay

Facilities
- Capital Improvements
- Capital Projects

Parks and Open Space
- Parks & Grounds - Capital Improvements

Public Works
- Environmental Utilities - Capital Improvements

BUSINESS-TYPE ACTIVITIES

(Relates to Enterprise Fund expenditures using the accrual basis of accounting)

Energy Efficiency

Treasurer-Tax Collector
- mPower

Health and Sanitation

Public Works
- Eastern Regional Landfill
- Environmental Utilities
- Solid Waste Management

Public Transit

Public Works
- Placer County Transit
- Tahoe Area Regional Transit

Placer County Fund Structure

By Department and Cost Center

FD10000 General Fund

Agriculture Department
- Agricultural Commissioner/Sealer
- Farm Advisor
- Regional Forest Health

Assessor
- Assessor

Auditor-Controller
- Auditor-Controller

County Clerk-Recorder / Registrar
- Clerk-Recorder-Elections

Community Development Resource Agency
- Administration & Fiscal
- Building Services
- Engineering & Surveying
- Planning Services
- PCCP Administration

County Counsel
- County Counsel Services

County Executive Office
- Board of Supervisors
- Clerk of the Board
- Community and Agency Support
- Contingencies
- Contribution to Other Debt Service
- County Executive Office
- Criminal Justice Other Programs
- Economic Development
- Emergency Services
- Finance & Budget Office
- Financial & Business Operations
- General Fund Contribution - Facilities and Infrastructure
- General Fund Contribution - HHS
- General Fund Contribution - Library
- General Fund Contribution Public Safety
- Procurement Services
- Public Information Office
- Revenue Services

Parks and Open Space
- Parks & Grounds Maintenance

Public Works
- DPW Administration
- Stormwater and Floodplain Management

Facilities Management
- Capital Improvements - General Fund
- Facilities Management Administration
- Placer County Museums
- Real Estate Services

Human Resources
- Administration and Labor Relations
- Organizational Effectiveness and Employee Support
- Talent Acquisition and Department Support

Treasurer- Tax
- Treasurer-Tax Collector

FD10100 Public Safety Fund

County Executive Office
- Criminal Justice CEO

District Attorney
- District Attorney

Probation Department
- Probation

Sheriff's Office
- Auburn Jail
- Grants Program
- Protection & Prevention
- Sheriff Administration
- South Placer Jail
- Support Services
- Tahoe Operations

FD10011 Open Space Fund

County Executive Office
- Open Space

FD10020 Child Support Services Fund

Child Support Services Department
- Child Support Services

FD10050 HHS - Special Revenue Grant Fund

Health & Human Services
- Adult Systems of Care
- Children Systems of Care
- Environmental Health
- HHS Administration
- Public Health

FD10055 General Fund Grants

County Executive Office
- Emergency Services

FD10201 Tahoe Economic Community Enhancement Fund

County Executive Office
- Tahoe Economic and Community Enhancement

Placer County Fund Structure

By Department and Cost Center

FD10303 HHS - SPR Operating Fund

Health & Human Services
- Adult Systems of Care
- Animal Services
- Children Systems of Care
- Client Aid
- Environmental Health
- HHS Administration
- Human Services
- Public Health
- Veterans Services

FD11100 Low & Moderate Income Housing Fund

Community Development Resource Agency Department
- CDRA - Housing

FD12100 Road Fund

Public Works
- Engineering
- Road Maintenance

FD13100 Capital Projects Fund

Parks and Open Space
- Parks & Grounds - Capital Improvements

Public Works
- Environmental Utilities - Capital Improvements

Facilities Management
- Capital Projects

FD14000 Debt Services Fund

County Executive Office
- Other Debt Services

FD14501 Placer County Housing Authority

Health and Human Services Department
- Housing - HHS

FD14502 Community Revitalization Fund

Community Development Resource Agency Department
- Community Development Grants & Loans

FD14504 Special Aviation Fund

Public Works
- Blue Canyon Airport

FD14505 DMV Special Collections Fund

Sheriff's Office
- Automated Mobile & Fixed Fingerprinting
- Placer Auto Theft Task Force

FD14506 Fish and Game Fund

Agriculture Department
- Fish and Game

FD14507 Fire Protection Fund

County Executive Office
- County Fire

FD14509 County Library Fund

Library Department
- County Library

Administration & Financial System

Assessor
Auditor-Controller
County Clerk-Recorder
County Counsel
County Executive Office
Human Resources
Information Technology
Treasurer-Tax Collector

Administration and Financial Services

System Goal

Placer County builds public trust in government by providing the leadership, workforce, infrastructure, technology, financial, and administrative support necessary to produce quality programs and services that make a difference in people's lives and demonstrate good value to taxpayers.

Community Results

Placer County provides quality leadership and oversight to all programs, services, and activities.

Placer County demonstrates integrity and accountability in its collection, investment, accounting, and management of government funds, and its financial and budget practices help to maintain the County's overall financial health.

Technology is reliable and effectively used to improve workforce efficiency, strengthen internal and external communication, and enhance service delivery to constituents.

Employees are well trained, receive competitive pay and benefits, and are highly satisfied with Placer County as their employer.

Placer County receives recognition for innovation and service excellence; customers are highly satisfied with County services.

County infrastructure is well planned and maintained, and meets the needs for effective and efficient service delivery.

Voter registration, election processes, and document archiving will be of the highest quality, integrity, and accuracy.

The County measures and achieves results and provides clear, relevant, and meaningful information to elected officials and constituents.

Community & Cultural System

Agricultural Commissioner / Sealer Weights & Measures

Facilities Management

Library

Parks and Open Space

Community and Cultural Services

System Goal

Placer County ensures that County recreational, educational, and cultural services reflect the varied interests of our community; honor our rich tradition and heritage; and preserve the important historical, cultural, and environmental resources of our region.

Community Results

- Placer County provides residents and visitors with ample access to recreational, educational, and cultural opportunities.
- Residents are highly satisfied with County recreational, educational, and cultural programs and services.
- Residents regularly attend and participate in community and cultural events.
- Placer County's tradition and heritage and its important historical, cultural, and environmental resources are preserved.

Health & Human Support System

Child Support Services

Health & Human Services

Health & Human Support Services

System Goal

Placer County works collaboratively with community partners and federal, state, and local governments to provide integrated, easily accessible, and results-based services that protect the general health and well-being of our communities and vulnerable populations, and supports individual and family efforts to achieve and maintain independence and self-sufficiency.

Community Results

Children are financially supported and cared for, and enter school healthy and ready to learn.

Families and individuals are assisted in attaining the knowledge, skills, abilities, and support necessary to achieve and maintain independence and self-sufficiency.

Our vulnerable populations are well protected, reports of abuse and neglect receive timely response and investigation, re-abuse rates are low, and mentally ill individuals receive care and support.

Quality education programs, inspection activities, and community clinic services support the health and safety of County residents and visitors.

Individuals with substance abuse and dependency issues are provided high quality treatment opportunities.

Land Use System

Agricultural Commissioner /
Sealer Weights & Measures
Community Development Resource Agency
Facilities Management
Public Works

Land Use Services

System Goal

Placer County facilitates responsible growth and development that ensures economic health and prosperity; a safe and reliable infrastructure; and well-planned communities in which to live, work, and enjoy leisure activities; while protecting and preserving the environment, open spaces, and its rich cultural heritage.

Community Results

Land use planning, development, and services are responsive to community needs.

The natural environment, open space, and agricultural lands are preserved for the use and enjoyment of current and future Placer County residents and visitors.

The County facilitates the development of transportation and roadway systems that improve safety, reduce congestion, and support and encourage economic development.

Air and water are clean, attainment goals for clean air and water are met, and sufficient water availability is maintained.

The County attracts and expands environmentally sound industries to ensure jobs for residents and growth of a strong and diverse tax base.

Public Protection System

County Executive Office

District Attorney

Probation

Sheriff-Coroner-Marshal

Public Protection Services

System Goal

Placer County continues to ensure safe communities in which to live, work, and enjoy recreational activities by providing efficient, effective, integrated, and prevention-oriented criminal justice and emergency response systems.

Community Results

The County will continue to maintain low rates of crime, personal injury, and loss of life and property; people feel safe in their communities.

The County justice agencies work collaboratively among themselves and with the community to develop appropriate and effective crime prevention strategies and services.

The County provides adequate and appropriate response to crime including prompt investigation, arrest, prosecution, and incarceration when necessary.

The County is well trained and ready to respond to fires and natural disasters, or to domestic terrorist threats.

Criminal justice and emergency service agencies meet the highest standards of quality in their operations and inspire public trust and confidence.

County Financial Policies

COUNTY OF Placer

The County Financial Policies were initially adopted in 2003 and have been revised periodically to reflect changing requirements and county needs. The policies have promoted financial stability and long-term planning related to preparation and management of the County Budget. These policies include the Budget and Financial Policy, Middle Fork Project Revenue Budget and Financial Policy, Pension Funding Policy, Other Post Employment Benefit (OPEB) Policy, and Debt Management Policy.

The Budget and Financial Policy, as approved by the Board January 7, 2003, and revised December 1, 2020, is intended to guide the budget and long-term financial planning related to preparation and management of the County budget.

Budget And Financial Policy

1.0. PURPOSE:

To promote financial stability and long-term planning; to direct the County Executive Office in the development and management of the County Budget; and to provide a context to guide Board decisions during the budget process and throughout the fiscal year.

2.0. POLICIES:

2.1. GENERAL

2.1.1. On or before June 30 of each year, the County Executive Office shall prepare and submit to the Board of Supervisors (Board) a Recommended Budget for formal adoption on or before September 8 of each year, a notice shall be published in a newspaper of general circulation to announce the date on which the Board will conduct a public hearing on the recommended budget. At the conclusion of the hearing, and not later than October 2 of each year, the Board shall by resolution approve the Adopted Budget.

2.1.1.1. The Budget will incorporate direction and input from the Board of Supervisors and County departments as to County operating and capital needs and priorities.

2.1.1.2. The Budget will address the financial status of the County and its key funds, including overall financial condition and revenue, expenditure and fund balance trends, new budgetary impacts, and long-term liabilities and issues that may impact future County resources.

2.1.1.3. The Budget will be balanced and identify expected sources of revenue and other resources, and recommended program and capital expenditure and reserve uses for the next fiscal year.

2.1.1.3.1. A balanced budget is defined as available fund balance, reductions to obligated fund balance plus revenue as equal to expenditures plus increases to obligated fund balance for the year.

2.1.1.4. The Budget will include performance information for County programs. Program performance measures will be developed and used for long term planning and decision-making, including future resource allocation and in consideration of new or increased funding requests.

2.1.2. The County Executive Office shall periodically monitor and evaluate revenue and expenditures, identify significant variances from budget, and recommend actions to address shortfalls or unanticipated increases.

2.1.3. As part of the annual budget process, the County Executive Office shall prepare and/or supervise the preparation of fiscal projections, capital financing plans, costing methodologies, and other studies to provide for current and future County obligations.

2.2. REVENUES

2.2.1. Ongoing costs will be funded with ongoing revenues to promote fiscal stability, predictability, and sustainability, and to support long-range planning.

2.2.1.1. New or increased, ongoing revenues will meet current obligations and reduce reliance on one-time funding and fund balance carryover.

2.2.1.2. New programs will identify an ongoing funding source(s) not already obligated for current County operations or for the future costs of current operations.

2.2.2. Budget realistic and probable revenue estimates.

2.2.2.1. Budgeted revenue will not be based on high levels of anticipated growth or be contingent upon the passage of legislation or future actions by the Board of Supervisors.

2.2.2.2. Revenues that are volatile and/or sensitive to changes in the economy should be conservatively estimated.

2.2.2.3. State revenues in the Recommended Budget will be budgeted in accordance with the Governor's January Proposed Budget for the upcoming fiscal year.

2.2.3. Imposing or adjusting fees or other charges will be periodically evaluated for any service provided by the County where full cost recovery—including department and County administration—is not currently achieved. Budget estimates will not include fee increases unless the Board of Supervisors has approved the increase.

2.2.4. County administrative (A-87)[1] costs will be charged to non-General Fund and subvented General Fund appropriations in accordance with the annual Countywide Cost Allocation Plan.

2.2.4.1. Departments will include estimated A-87 costs in their requested expenditure budgets.

2.2.4.2. A-87 reimbursements may be credited as general-purpose General Fund revenues or applied to offset program costs as determined by the County Executive Office.

2.2.4.3. Some funds may be specifically excluded from paying part or all of the A-87 as determined by the County Executive Office. A-87 exclusions will be evaluated annually with the budget process to determine if some or all of those funds could be recouped by the General Fund.

2.2.5. The County Executive Office shall solicit input for revenue estimates from the Auditor-Controller, and other County departments as appropriate, for major tax and general-purpose revenues and for estimated carryover fund balance in preparation of the Recommended Budget.

2.2.6. Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant. Areas of note are matching fund obligations, non-supplanting requirements, required continuation of the program after grant funds are exhausted, and if the program is consistent with the County's long-term goals and objectives. Before discretionary program costs are increased, departments should include recovery of department and county administrative costs of at least ten percent of direct costs for state and federal grants.

2.3. EXPENDITURES

2.3.1. Annual priority for General Fund funding will be given to capital improvements consistent with the County's annually updated Capital Facilities Financing Plan and Road Maintenance Master Plan.

2.3.2. Carryover fund balance will be used to fund one-time expenditures, reserves and contingencies and should not be generated or used to finance ongoing operational costs.

1 The Auditor-Controller prepares the annual countywide cost allocation (A-87) plan.

2.3.3. New position requests will be considered through the budget process and not otherwise during the fiscal year unless urgent circumstances exist.

2.3.4. Partial or fully funded State and/or Federal programs, administered by the County will be implemented at the level of funding provided by the State or Federal government. County overmatches for departments with maintenance-of-effort requirements will be evaluated as part of the annual budget process.

2.3.5. All requests for new program funding should be accompanied with clear and concise statements of the program's mission, performance objectives and intended measurable outcomes.

2.3.6. Efficiency and economy in the delivery of County services are top priorities; departments are expected to make productivity improvements within their service delivery areas and reduce expenditures for discretionary programs and services whenever possible.

2.3.6.1. County departments are encouraged to consolidate programs and organizations and consider alternatives for service delivery to reduce costs and the need for increased staffing.

2.3.6.2. In developing recommendations that may require operational reductions, departments should ensure that administrative and non-service areas have been reduced to the maximum extent possible before reducing direct services.

2.3.7. Automation and technology proposals must measurably demonstrate how cost savings will be achieved and/or how services will be improved, along with identifying potential sources of funding.

2.3.8. The County Executive Office will annually review rate changes for county internal service funds. Internal services funds are expected to make productivity improvements within their service delivery areas, reduce expenditures for discretionary programs and services, make administrative and nonservice area reductions to the extent feasible, consolidate programs and organizations, and consider alternatives for service delivery before cutting direct services or proposing increased rates.

2.3.9. The General Fund's Appropriation for Contingencies should be budgeted at not less than 1.5% of the operating budget. Appropriations for Contingencies should be budgeted in all other funds, at not less than ½ of 1% of operating expenditures. In no event will Appropriation for Contingencies exceed the amount prescribed by law.

2.4. CAPITAL BUDGETS

2.4.1. As backup to the budget, the CIP will include a list of capital construction and road projects with brief descriptions; estimated expenditures to-date and identify the total project costs to-date, as well as estimates of costs in future years through project completion.

2.4.2. Capital projects which are not encumbered or completed during the fiscal year, or multi-year projects, will be re-budgeted or carried over to the next fiscal year. Increased project costs for rebudgeted projects must be clearly identified with Final Budget adoption.

2.4.3. Capital projects will not be budgeted unless there are reasonable expectations that resources will be available to pay for them and a financing plan has been developed.

2.4.3.1. Where applicable, assessments, impact fees, user-based fees, and/or contributions should be used to fund capital projects. Projects benefiting other operating, internal services and enterprise funds shall be funded from those funds on a pro-rata basis.

2.4.3.2. Where alternative sources of financing are not available or sufficient for full funding, and the project is deemed critical for the provision of services or to meet mandated services levels, debt financing may be used in accordance with the County Debt Management

Policy. Debt will not be used to finance on-going operational costs, including those incurred due to new facilities.

2.4.3.3. Planning and budgeting of projects shall include supporting documents that identify estimated ongoing savings or costs for the delivery of services, maintenance, and other operating costs.

2.4.4. Project reimbursements to the County Capital Projects Fund shall not exceed actual expenditures, plus 25% of any encumbered contract balances.

2.4.4.1. Facility Services may request advance funding for any project costing less than $100,000 when the project has begun.

2.4.4.2. An accounting of all costs shall be made by Facility Services to the requesting department following project completion.

2.4.5. Departments will prepare replacement schedules and develop and implement financing plans for major capital equipment and will provide that information as part of their annual budget submission.

2.5. FUND BALANCE CLASSIFICATION AND OTHER FINANCIAL POLICIES

2.5.1. The General Fund's total Committed Fund Balance for its General Reserve should be accumulated over time until a minimum of 10% of the annual operating budget reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 10% equals combined Committed Fund Balance for General Reserve). The General Fund Committed Fund Balance for General Reserve will include the operating costs of the Public Safety Fund.

2.5.2. Priority shall be given to replenishing and contributing to the Committed Fund Balance for General Reserve when such reserve falls below the level of 10% of the annual operating budget.

2.5.3. The General Fund allocation to the Committed Fund Balance for Capital Asset Replacement will be equivalent to the annual equipment facility depreciation expense. Accumulated funds may be used in accordance with the Capital Facilities Financing Plan or other Board approved infrastructure plans.

2.5.4. Moderate increases to Assigned Fund Balance for Contingencies for Non-General Fund operating funds should be accumulated over time until a minimum 5% reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves, contributions to other funds and operating contingencies times 5%). Additional reserves should be assigned for equipment replacement and other identified needs. Smaller funds, or funds with uncertain or expected delays in reimbursement, may need to accumulate a larger reserve percentage for cash flow reasons.

2.5.5. The Accrued Loss Contingency for self-insurance funds shall be actuarially determined at least every other year. Reserves should be maintained at a confidence level of at least 80%.

2.5.6. Loans or transfers to or from internal services and enterprise funds exceeding the end of a fiscal year shall require approval of the Board. Such loans shall be limited to meeting one-time funding requirements in County operating funds, and the Board approval shall require the minimum repayment terms of interest and year of final payment.

2.5.7. Fund balances should be expended in the following order:

2.5.7.1. Restricted Fund Balance (when applicable)

2.5.7.2. Assigned Fund Balance

2.5.7.3. Committed Fund Balance

2.5.7.3.1. Refers to amounts that can only be used for specific purposes as imposed by formal action of the Board.

2.5.7.3.2. Formal action is defined by a majority vote of the Board or an affirmative vote of four members when required by the County Budget Act.

2.5.7.4. Unassigned Fund Balance (applies to the General Fund only)

2.5.8. As part of the Recommended Budget and Adopted Budget presentations, staff shall include specific information on the use and allocation of fund balance in the Recommended and Adopted Budgets.

Middle Fork Project Revenue Policy

1.0. PURPOSE:

To provide direction regarding the receipt and expenditure of the County's share of Middle Fork Project (MFP) net revenues received pursuant to the Middle Fork Project Finance Authority (MFPFA) Joint Powers Agreement; and to establish the MFP Capital Projects Fund to dedicate MFP revenues received by the County for County facilities and infrastructure projects.

2.0. POLICIES:

2.1. GENERAL

2.1.1. The County's share of annual "MFP Net Revenues," are a source of funds to the County. The annual amount received depends on permanence of the Middle Fork Project, which may vary significantly from year to year.

2.1.2. An MFP Capital Projects Fund will be established to receive all payments of MFP Net Revenues. The MFP Capital Projects Fund will be dedicated as a source of funds for County capital and infrastructure, and will therefore be classified as assigned fund or committed fund balance. MFP Net Revenues should be clearly identified in the County's Capital Improvement Plan as a source of funds to offset specific County capital or infrastructure costs.

2.2. RECEIPT OF MFP FUNDS

2.2.1. The MFP is operated on a calendar-based fiscal year. Net revenues are distributed to the County based on MFPFA policies and at the discretion of the MFPFA Board.

2.2.2. All MFP Funds received will be placed into the MFP Capital Projects Fund.

2.3. APPROPRIATION OF MFP CAPITAL PROJECT FUNDS

2.3.1. MFP Capital Projects Funds will be appropriated through the annual budget process as a source of funds for current and future capital and infrastructure projects. The amount appropriated will be based on the actual amount received.

2.3.2. Bonding and Debt Issuance

2.3.2.1. The MFP Capital Projects Funds is not authorized for support of debt due to the unpredictability of actual revenues received over time.

Debt Management Policy

1.0. DEBT POLICY PURPOSE

When used in this Policy, the word "debt" includes lease and other financing obligations.

The Placer County Debt Policy serves as a tool in managing the County's financial affairs. The County recognizes the importance of making an ongoing commitment to maintain the facilities and infrastructure necessary to provide public services, but does not intend to rely upon long-term debt to defer its current obligations and unduly burden future Boards of Supervisors and taxpayers with current County responsibilities. Notwithstanding these concerns, debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you go basis.

This policy is intended to comply with Section 8855 of the California Government Code and to assist the County in meeting the following objectives.

1.1. Maintain a prudent balance of debt and equity in meeting long-term capital needs in the form of pay-as-you-go financing. Debt and equity balance will be considered when planning the use of debt financing to address facility needs and other public infrastructure, and will ensure against incurring a level of fixed debt obligation that denies an appropriate level of future operating flexibility.

1.2. Maintain financial discipline, prudence and long term stability.

1.3. Ensure the County's long-term ability to maintain an acceptable level of service to its citizenry.

1.4. Lower the cost of borrowing by maintaining high ratings and easy access to capital markets.

1.5. Establish and periodically review policies, goals, objectives and standards that will enable the County to maintain or improve its credit ratings.

1.6. Keep policy makers informed of the County's policies, goals, and standards with regard to the issuance of debt.

1.7. Facilitate approval of debt issuance using predetermined, certain policies.

1.8. Incorporate debt management practices into the County's planning and capital and infrastructure project management activities.

1.9. Support decisions based upon sound financial and management practices; reduce political influence in the debt issuance process.

2.0. SCOPE OF DEBT AND OTHER OBLIGATIONS GOVERNED BY THIS POLICY

This policy addresses a variety of long-term County obligations, such as, but not limited to:

2.1. Voter-approved bonds which impose or increase taxes or assessments;

2.2. Tax and revenue anticipation notes, pension obligation bonds, other post-employment benefit (OPEB) obligation bonds, lease revenue bonds and certificates of participation payable out of general resources; and

2.3. Limited obligations payable out of project or system revenues or other restricted funds.

This policy includes all debt that must ultimately be approved by the Placer County Board of Supervisors. The Placer County Debt Management Policy acts as the debt management policy for the County of Placer and all related entities for whom the Board of Supervisors acts as legislative body. Except where otherwise provided, the word "County" when used in this Policy shall be deemed to be a reference to the County and all such related entities.

This policy is not intended to address interfund borrowing; interagency borrowing; loans from the County Treasurer pursuant to the California State Constitution; or investment activities of the County Treasurer including but not limited to reverse repurchase agreements and securities lending.

Any approval of debt by the Board of Supervisors that is not consistent with this Debt Policy shall constitute a waiver of this Debt Policy.

3.0. USES OF COUNTY DEBT

The appropriate purposes for which the County would consider debt financing are the following.

3.1. **Generational equity:** Allows the cost of large capital investments to be spread appropriately between current taxpayers and service users, and future taxpayers and service users.

3.2. **Accelerating highest priority projects:** Capital improvements that are deemed to be of such a high priority to the public safety and welfare of the County that the cost of construction delay far exceeds the interest expense of a debt financing. Debt financing will be considered for high priority capital projects where the total project cost significantly exceeds available funding from the annual operating budget.

3.3. **Self-supporting obligations:** Debt where the financed project pays for itself through increased revenues or through the reduction of other County expenditures.

3.4. **Leveraging specific revenues:** Debt that offsets a mismatch in the timing of revenues and expenditures.

3.5. **Economic development:** Debt is appropriate when it provides a capital investment that generates the revenue necessary to support repayment, or when the County desires to allocate existing resources toward such development.

3.6. **Voter approval:** Projects or debt obligations approved by the voters are deemed by virtue of such approval to be appropriate for debt financing.

4.0. CAPITAL PLANNING POLICIES

The County will attempt to fund capital projects with grants, land use fees including impact fees, or other nonrecurring resources. When such funds are insufficient the County will use appropriate special or enterprise revenues for capital projects that serve the purposes of such funds, or consider the development of new funding sources. If such funds are not available or practical the County may consider the use of general revenues, operating surplus, and/or unrestricted fund balance or capital reserves to fund capital projects. The County may consider leveraging these resources with bonds or certificates of participation.

5.0. BALANCING DEBT WITH COUNTY EQUITY

The County will minimize debt by deferring capital projects and by dedicating a portion of its resources towards pay-as-you-go capital investment. The County will continue to balance debt and equity by investing a portion of annual revenue in the capital program, providing for reserves and for depreciation. The County should avoid deferral of necessary capital improvements that result in greater costs associated with deferred maintenance or replacement.

6.0. RELATIONSHIP TO CAPITAL IMPROVEMENTS PROGRAM OR BUDGET, PLANNING GOALS AND OBJECTIVES

The County is committed to long-term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The County intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the County's annual operations and capital budgets and the County's five-year capital improvement plan. This Policy is intended to ensure that debt levels and their related annual costs will advance the County's planning goals and objectives.

7.0. DEBT AFFORDABILITY TARGET LIMITATIONS

"Debt affordability" is considered in the policies established by the County, and financial and economic ratios recognized by rating agencies. Target ratios identified in this policy are guidelines and should be revisited annually pursuant to Section 2.1.3 of the Placer County Budget and Financial Policy or more frequently if the County's financial resources or capital plan changes.

The principal affordability measures will be the following:

7.1. **As a percent of budget:** Consistent with market practices this ratio will be calculated as a percent of General Fund revenue, as a percent of General Fund revenue less General Fund intergovernmental

revenue, and as a percent of operating expenditures. Placer County will keep ratios at or below the median for California counties.

7.2. **Tax rate threshold:** The County recognizes taxpayer sensitivity to tax rates. The County's Bond Screening Committee established in its "Rules and Procedures of the Assessment and Community Facilities Districts" limits for approving any such special district obligations where the aggregate tax would exceed 2% of assessed value. Bond issues achieving a level of community support sufficient to meet the 2/3rd-majority vote will be deemed to be an exception to the guidelines for financial and economic measures.

7.3. **Rating agency ratios:** The rating agencies, bond insurance companies and institutional investor analysts commonly rely on certain ratios to measure a jurisdiction's debt load. In addition to the ratios of debt as a percent of revenues and expenditures, the rating agencies employ debt as a percent of assessed valuation; debt as a percent of personal income; and debt per capita.

These three ratios are not direct measures of issuer debt affordability, however they provide useful benchmarks by which the County can compare itself to its peers and affect the way bond market participants view the County. The County's goal is to maintain such measures at levels that are at or below the average of comparable counties. Moody's Investors Services publishes debt measures for California Counties, which will be utilized as a source document for comparison purposes.

The County may determine that a particular improvement is of such high necessity to ensure the safety and welfare of County residents that it must incur obligations in excess of these thresholds. To the extent such thresholds are ever exceeded for such purposes, it is the intention of the County to avoid future occurrences of debt or other fixed obligations until such thresholds are restored.

The ratios in 7.1 and 7.3 above will be reported to the Board as part of the annual year-end budget update, including comparative County data.

8.0. DEBT ADMINISTRATION

Debt management will be the responsibility of the County Executive Officer (CEO) and the Treasurer Tax Collector as follows:

8.1. **Reviewing and recommending debt financing–CEO & Treasurer.** The CEO and Treasurer Tax Collector will be responsible for reviewing, analyzing and recommending new issue debt financing when appropriate and consistent with these policies. The County's Finance Committee will review proposed County debt financing proposals and make recommendations to the CEO and Board of Supervisors.

8.2. **Leading the process of issuance–CEO, Treasurer and County Counsel.** Departments will work together to select financial advisors, underwriters, bond counsel, disclosure counsel and other members of a financing team. The CEO, Treasurer and County Counsel will prepare bond documentation including official statements, and will review them for material errors or omissions before such documents can be deemed final.

8.3. **Internal control procedures regarding use of debt proceeds - fiscal agent–Treasurer.** Whenever reasonably possible, proceeds of debt used to finance capital improvements will be held by a third-party trustee and the County will submit written requisitions for such proceeds. The Treasurer will execute each such requisition. The Treasurer will be responsible for selecting trustees and other fiscal agents associated with bond and certificate of participation issues. To the extent permitted by bond counsel, the rating agencies or any bond insurer, the Treasurer will serve as the County's fiscal agent on its debt transactions.

8.4. **Continuing annual disclosure–Treasurer, Auditor-Controller, Facility Services and CEO.** The Securities and Exchange Commission (SEC) requires that underwriters obtain promises in writing from municipal debt issuers to provide specified financial and operating information on an annual basis. This promise for continuing annual disclosure is set forth in a separate agreement between the issuer and the underwriter who purchases the County's bonds. The Treasurer's Office will oversee the preparation of annual disclosure reports as required under federal law and regulations, and consistent with the continuing disclosure agreement pertaining to that financing. The County Executive Office and County Counsel will review all continuing disclosure reports prior to filing with the appropriate repositories. The County Executive will ensure departments cooperate with the Treasurer's as needed to prepare continuing disclosure reports.

Under continuing disclosure requirements, the County is obligated to provide ongoing disclosure of material events, including those that are specifically enumerated in the agreement. The Treasurer will also be responsible for preparing continuing disclosure policies which may include the designation of disclosure responsibilities and oversight committees and will provide related training for the Board, other County officials and key staff.

8.5. **Arbitrage administration–Treasurer.** The Treasurer is charged with responsibility for establishing and maintaining, either directly or through contract, a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues.

8.6. **Covenant Administration–CEO.** The CEO will establish and maintain a system for monitoring the various covenants and commitments established within the documentation of a bond issue, and ensuring that County staff or consultants take such actions as required to comply with the various covenants of a financing.

8.7. **Small lease-purchases–CEO.** No County department, agency, or sub-unit will enter into a lease-purchase contract, or incur some other form of indebtedness, of more than $24,999 without the express approval of the Board of Supervisors.

8.8. **Investing Bond Proceeds–Treasurer.** The Treasurer is responsible for investing all bond or certificate of participation proceeds held by the County and directing the investment of all funds held by a trustee under an indenture or trust agreement. Investments will be consistent with those authorized by state and federal law. The Treasurer is also responsible for authorizing the release of invested bond proceeds consistent with 8.3 above.

9.0. BOND RATINGS

The County intends to at least maintain its General Fund bond ratings at A1 by Moody's Investors. High bond ratings result in reduced borrowing costs, as well as provide a level of independent validation of the County's financial management. Notwithstanding the foregoing, the County recognizes that it may not seek ratings on all debt, as in the case of privately placed debt. Further, non-General Fund debt will be rated upon its underlying security which may result in lower ratings or non-rated. In these cases, the County will make determinations on the merit of issuing non-rated, or debt rated at a lower level on a case by case basis.

Since credit rating agencies typically take into account the following four economic and financial measures when evaluating credit quality, the County will keenly consider the impact of future debt on these measures:

9.1. **Economy and tax base**–These factors include residential wealth and income, population, and major employers. Rating agencies review assessed valuation, both as an indicator of the economy as well as a source of revenue, and taxable sales (particularly relevant for public safety revenues). These factors are the most difficult for the County to influence.

9.2. **Debt and Cash Management**–The various measures of indebtedness and cash balances used by rating agencies have been discussed above. Rating agencies are increasingly reviewing debt management practices, and look favorably on the adoption of formal financial, budget and debt management policies and other management practices.

9.3. **Finances**–Fund balance and other measures of operating results, funded contingency reserves, and cash balances are analyzed by rating agencies, both as measures of financial flexibility and as indicators of financial management and control.

9.4. **Management**–While always the most difficult quality to assess, ratings reflect the judgment of the credit rating agency as to the strength of a county's management team.

10.0. LEASE OBLIGATIONS

Lease financing should be considered in the context of partnership and leveraging opportunities that involve other agencies or outside revenue sources. Situations may occur which require an additional level of analysis regarding the thresholds described above. There may be opportunities to convert existing lease payments made to private lessors, into lease-purchase payments for more permanent facilities (usually with an imbedded tax-exempt cost of funds). Under the latter mechanism the County would gain a long-term equity interest in the property, owning it outright at the end of the lease term.

Long-term investments in lease-purchased facilities should be considered in lieu of short-term leases. Staff should conduct a risk assessment as to the long-term need for the facility; the probability that state and/or federal funding for facility costs will be available over the lease term; and a cost analysis of the relevant net costs to the County of alternative financing approaches. Lease provisions containing first rights of refusal should be identified and potential for acquisition should be a long-term planning consideration. So as not to make untimely impacts on cash balances, consideration should be given to debt and cash management planning to provide adequate planning for potential acquisition of leased facilities.

11.0. DEBT STRUCTURE CONSIDERATIONS

11.1. **Rapidity of Debt Repayment.** Borrowing by the County should be of a duration that does not exceed the economic life of the improvement being financed. The debt repayment term should be shorter than the improvements projected life in an effort to improve the County's credit profile through early retirement of debt, and to recapture debt capacity for future use. The County may choose to structure debt repayment on any particular transaction so as to consolidate or restructure existing obligations or to achieve other financial planning goals.

11.2. **Capitalized Interest.** The County may include within its borrowings additional funds to pay interest on the obligation during an initial period. Such capitalizing of interest will be used to secure lease obligations during the project construction period, as generally required under California law, or to secure an improved financing structure for strategic management of cash flow.

11.3. **Asset Transfers.** The County may choose to secure a lease revenue obligation, such as certificates of participation, by leasing an existing facility to its tax-exempt lessor and leasing it back to secure a transaction that will finance another County improvement. Such "asset transfers" of "cross collateralization" can lower the cost of a financing by improving its credit quality and can eliminate the need for capitalized interest to lower the total size of a borrowing. The financing should provide for "re-collateralizing" the improvement as soon as feasible, so debt issued is secured by the asset being financed. And the action necessary to re-collateralize after the construction period should be promptly executed.

11.4. **Special Fund Financing.** Under California law certain funds dedicated to special or enterprise operations can be pledged to repay revenue bonds or certificates of participation. Such financing will be excluded from the calculations of debt capacity. The County Executive Office will be responsible for determining that the use of such funds to secure bonds does not violate restrictions on such funds, and that underlying program commitments can be maintained in addition to meeting debt service obligations on debt secured by the restricted funds.

11.5. **Mello-Roos and Assessment Bonds.** The existing "Rules and Procedures of the Assessment and Community Facilities Districts Screening Committee" [adopted August 2018] contain the County's policies in this area. The CEO will evaluate programs in light of the total tax rate burden described herein.

11.6. **Short-Term Financing.** The County will consider issuing Tax and Revenue Anticipation Notes for annual cash flow purposes or other short-term financing instruments to the extent such notes would reduce expenses, increase revenues and/or expedite the meeting of County goals.

11.7. **Variable Interest Rate Securities.** As an alternative to selling typical fixed-rate lease revenue bonds or COPs, the County can sell obligations where the interest is periodically re-set.The interest rate on these bonds are often re-set weekly, and investors would have the option of putting the bonds back to the County on a weekly basis. The County would procure a liquidity instrument such as a letter of credit from a bank to ensure it has the funds necessary to repay the investors if they exercise their put. The liquidity provided to

investors by this structure can result in substantially lower interest rates. In exchange for the likelihood of lower payments, the County would accept the risk that interest rates could rise or that the investor would put the debt back to the County. Placer County should consider the issuance of variable rate debt to the extent that it anticipates maintaining cash balances, which would serve as a natural hedge for variable interest rate risk as the letter of credit serves only as a backstop in the event the County does not have the funds to accept the put. To the extent that interest rates rise, thereby increasing debt service on variable rate debt, interest earnings to the General Fund would rise as well. Conversely, the use of variable rate instruments as part of a debt portfolio helps manage investment earnings risk. Without such debt, when interest rates fall, a county must simply adjust to reduced interest revenues. If a portion of debt were issued in variable rate mode, the reduction in interest income would be partially offset by a reduction in lease payments. However, the County should also consider the liability created by a letter of credit and the penalty rates often associated with variable rate debt and interest rate swaps for any inability to repay bonds at the time of a put which may be exercised by investors.

11.8. **Tax Increment Financing.** The County will consider tax increment financing to the extent permitted under state law, including refunding bonds issued by the Successor Agency and tax allocation bonds issued pursuant to infrastructure financing district and other similar laws.

11.9. **PACE Financing.** Notwithstanding any other provision of this Debt Policy, the County will issue Property Assessed Clean Energy (PACE) debt in the circumstances approved by the Board of Supervisors from time to time.

12.0. METHOD OF SALE

There are generally three ways bonds can be sold, through a competitive process, negotiated sale, or a private placement. The following outlines the basis by which the County will determine the appropriate method of sale for a given financing.

12.1. **Competitive Process.** With a competitive sale, any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The County, as a matter of policy, will seek to issue its debt obligations through a competitive process unless it is determined in consultation with the Treasurer/Tax Collector and the County's Independent Registered Municipal Advisor (IRMA) that such a sale method will not produce the best results for the County. This type of sale process is also significantly more likely to give the County higher market exposure which creates an awareness of County credit that increases market interest in future debt issues of the County.

12.2. **Negotiated Sale.** Under this method of sale, securities are sold through an exclusive arrangement between the issuer and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. Negotiated underwriting may be considered if it fits one or more of the following criteria: extremely small issue size; complex financing structure or nature of the project being financed (i.e., variable rate financing, new derivatives and certain revenues issues, etc.); compromised credit quality of the County or the issue; other issue or market factors which lead the CEO and Treasurer to conclude after consultation with the County's IRMA that a competitive sale would not be effective. When determined appropriate by the CEO and Treasurer, and approved by the board, the County may elect to sell its debt obligations through a negotiated sale, notwithstanding the selected underwrite may market and sell the bonds through a competitive process.

12.3. **Private Placement.** When determined appropriate, usually in the case of a very small issue, the County may elect to sell its debt obligations through a private placement or limited public offering. Selection of a lender or placement agent will be made pursuant to selection procedures developed by the CEO and Treasurer in consultation with County's IRMA.

13.0. REFUNDING OF COUNTY INDEBTEDNESS

The Treasurer will monitor the County's existing indebtedness, and will advise the Finance Committee of the refunding opportunity of such obligations if it would generate a reasonable level of savings. The following guidelines will be used in determining whether a refunding would be appropriate.

13.1. **Debt Service Savings – Advance Refunding.** The County may issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, financially prudent, and net present value savings, expressed as a percentage of the par amount of the refunded bonds, equal or exceed 5 percent. The County Executive Office can approve a lower savings threshold to the extent that such a threshold is appropriate given the specific conditions of the proposed refunding.

13.2. **Debt Service Savings – Current Refunding.** The County may issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, and financially prudent, and net present value savings equal or exceed 3% of the outstanding amount of refunded bonds.

In addition, the Board of Supervisors may approve the refunding of outstanding obligations to achieve other public purposes, such as eliminating burdensome contractual obligations and shortening or lengthening the term to maturity

14.0. FINANCINGS TAKEN ON BEHALF OF OTHER PARTIES

From time-to-time private entities may request that the County issue debt that meets a shared, private/public objective. While these policies do not attempt to comprehensively address such financing, the following policy considerations are noted.

The County has established a Bond Screening Committee to consider requests by developers or other property owner to create special benefit assessment and Mello-Roos special tax districts to assist in financing the infrastructure requirements of new development. Those procedures are generally consistent with the policies articulated herein, and that document and these debt policies should be considered as complementary documents.

Under the federal tax code, local agencies such as counties can sell tax-exempt bonds on behalf of certain private activities, such as small industrial development projects, private solid waste operations, and low-income housing. Because of complexities in state law, counties rarely serve as issuers of such "conduit obligations"; they are more typically issued by the state or by joint-powers authorities. From time-to-time the County may be asked to conduct a public hearing for such transactions, as required of a local agency by the federal tax code. (Hearings referred to as a "TEFRA" hearing, after the name of the federal legislation that introduced this requirement, the "Tax Equity and Fiscal Reform Act"). The County review will focus on matters of County concern such as the public policy goals of the project and land use, and to ensure that there are no conflicts with County policies or goals. The County recognizes that such financing, if issued by a non-county agency, will not be deemed by any market participant to be County debt and the County has no continuing obligations related to such financings.

Pension and Other Post Employee Benefits Funding Policy

1.0. PURPOSE

To promote fiscal responsibility and long-term planning efforts by adhering to a policy that will assist the County in addressing pension and other post-employment benefit (OPEB) funding requirements while allowing flexibility to respond to actuarial analyses and variable returns on investments due to market volatility.

2.0. PENSION POLICY

2.1. County Budget

2.1.1. With each budget cycle, at a minimum, fully fund the Actuarially Determined Contributions (ADC) from the California Public Employees Retirement System (CalPERS) for both the Miscellaneous and Safety Pension Plans which serve as the basis for the employee[1], employer normal cost, and unfunded liability contributions.

As part of the actuarial analysis, CalPERS will be using acceptable actuarial cost methods, asset smoothing methods and amortization periods consistent with provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Reporting for Pensions.

A. All components of the ADC will be collected through Payroll on a bi-weekly basis.

B. Pension funding in excess of the ADC may or may not be collected through Payroll based on financial considerations and contingent on the funding source identified by the County Executive Office (CEO).

C. There are two options to pay CalPERS:

2.1.1.C.1. Deduct the Employee Contribution and multiply the Normal Cost and Unfunded Liability rates by eligible costs for each employee and send to CalPERS bi-weekly.

2.1.1.C.2. Pay the annual contribution for the Unfunded Liability as a lump sum. Should the county choose to pursue this option, the General Fund will pay the lump sum, and Payroll will continue to deduct the Employee Contribution and multiply the Normal Cost and Unfunded Liability rates by eligible costs. However, instead of sending the Unfunded Liability portion to CalPERS, Payroll will reimburse the General Fund up to the lump sum amount sent to CalPERS. Payroll will continue to send Employee and Normal Cost contributions to CalPERS bi-weekly.

D. At mid-year, CEO will reconcile the amounts sent to CalPERS with the minimum ADC amount required and, if necessary, adjust the amount collected through Payroll for the remainder of the year.

E. The County Executive Office will report back annually to the Board of Supervisors (BOS) on the progress the County is making toward funding promised benefits.

2.2. Internal Revenue Code Section 115 Irrevocable Trust

2.2.1. In an effort to offset underperformance by the Pension Fund and/or future discount rate assumption adjustments, the County will set up and maintain an Internal Revenue Code (IRC) Section 115 Irrevocable Trust.

A. Any funding above and beyond the ADC (i.e. additional one-time lump-sum payments) that is approved by the BOS should be held in the Trust if not designated for immediate payment to CalPERS.

B. Any savings obtained by pre-paying the annual required contribution towards CalPERS pension obligations will be transferred to the Trust.

C. All transactions in and out of the Trust will be administered by the Finance Committee with approval from the BOS.

1 The county pays the employee contribution for those employees eligible for the Employer Paid Member Contribution (EPMC) benefit. Payroll will deduct the employee contributions based on the rates set forth in the actuarial on a bi-weekly basis for employees who are not eligible for EPMC.

D. The Finance Committee will determine the investment objective and risk tolerance.

E. On an ongoing basis, the Finance Committee will evaluate the investment performance, fees, service levels, and alternative options. In the event that the Finance Committee determines it is advantageous to make a change in the investment strategy or move funds to another qualified IRC Section 115 Irrevocable Trust, the Committee will make a recommendation to the BOS for approval.

F. Periodic pension fund reviews or updates that come before the BOS should include the funds held by the Trust.

G. Although the cash held in trust cannot be counted against the Net Pension Liability (NPL), the year-end balance should be reflected as a restricted asset and properly disclosed in the Comprehensive Annual Financial Report.

3.0. OTHER POST-EMPLOYMENT BENEFITS POLICY

3.1. IRREVOCABLE TRUST FUND

Transfer all OPEB plan assets to Placer County's California Employers' Retiree Benefit Trust (CERBT), an irrevocable trust, in order to maximize the investment's long-term rate of return.

3.2. COUNTY BUDGET

3.2.1. Annually, conduct an actuarial valuation for the retiree healthcare plan.

3.2.2. With each budget cycle, at a minimum, fully fund the net actuarially determined contribution (ADC) for that year.

A. OPEB funding will be collected through payroll and remitted to the CERBT.

B. Retiree health and dental premiums will be paid by the County and reimbursed by the CERBT or will be paid directly by the CERBT.

C. Using this figure, calculate the average cost per filled allocation that must be collected that fiscal year through payroll. Collect the average cost per filled allocation every payroll cycle and transfer the aggregate amount collected to the CERBT at least monthly.

D. In accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, prepare the County's OPEB Actuarial Report using a planned funding period of 15 years beginning in FY 2015-16 as a means to update the ADC and unfunded liability amounts.

E. Reconcile the payroll amount collected at mid-year with the minimum ADC amount required and, if necessary, adjust the amount being collected through payroll.

4.0. ADVANCE FUND POST-EMPLOYMENT LIABILITIES

Direct additional funding to the IRC Section 115 Irrevocable Trust or CERBT through official Board actions during the year-end close process, the budget process, or when additional, unexpected or one-time funding materializes during the fiscal year.

5.0. PAYROLL ADJUSTMENTS TO PENSION AND OPEB

When adjusting the payroll Pension and OPEB amounts to be collected through payroll the following steps will be taken:

Step 1: Sum the current payroll amounts for Pension and OPEB.

Step 2: Determine the adjusted amounts for Pension and OPEB.

Step 3: Sum the Pension and OPEB amounts after any adjustments.

Step 4: Sum the Pension and OPEB amounts after any adjustments.If the amount in Step 3 is greater than the amount Step 1, proceed to applying and collecting the Pension and OPEB amounts through payroll.

Step 5: If the amount in Step 3 is less than the amount in Step 1, make a further adjustment to the amount collected for Pension or OPEB by increasing the amount collected for Pension or OPEB based on whichever has the lower Unfunded Accrued Liability (UAL). Deposit the additional amount collected pursuant to Section 2.0 and 3.0 above.

6.0. LEGISLATION

Continue to monitor and / or introduce legislation that would maximize the County's flexibility to manage / administer benefits and minimize the growth of future liabilities.

COUNTY OF Placer

Budget Overview

COUNTY OF Placer

California Constitution & Government Code

Basic provisions for the government of counties are contained in the California Constitution and the California Government Code. A county is the largest political subdivision of the State and is vested by the Legislature with the powers necessary to provide for the health and welfare of the people within its borders. The distinction between a county and a city is that legislative control over counties is more complete than it is over cities. The Legislature may delegate to the counties any of the functions that belong to the State itself, unless specifically restricted by the State Constitution, and the State may take back functions previously delegated to counties.

State laws and county ordinances prescribe the manner and form in which the budget is presented. The Office of the State Controller sets forth the Government Code that specifies the content of the budget, budget adoption procedures and dates by which actions must be taken. A county may include additional detail, providing the financial detail and the classification of items required to be included in the budget are set forth.

Fund and account titles to be used by counties in the preparation of the operating budget are set forth in the publication "Accounting Standards and Procedures for Counties." The general operating group of funds are budgeted and accounted for under the modified accrual basis of accounting, and are summarized on the County of Placer - All Funds Summary schedule of the budget document. Internal service and enterprise funds are budgeted under the modified accrual basis and accounted for under the full accrual basis of accounting as required by the State Controller, Governmental Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.

Placer County Charter

The California Constitution recognizes two types of counties: general law counties and charter counties. General law counties adhere to state law as to the number and duties of county elected officials. Placer County, as a charter county, has a limited degree of "home rule" authority that may provide for the election, compensation, terms, removal, and salary of the governing board. Responsibilities and the delegation for preparation, review and approval of the budget are established by statute and ordinance and by policies coordinated through the Board of Supervisors, the County Executive Officer and the Auditor-Controller. Under the County Charter, the County Executive Office is responsible for providing systematic planning of the budget, recommending long-range capital planning, and must recommend an annual budget after reviewing requests of all departments and agencies for which the Board is responsible or which request County funds.

Budget Process

In accordance with provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions known as the County Budget Act, the County prepares and legally adopts a balanced budget each fiscal year. A balanced budget is defined as total sources, including estimated revenues and fund balance, equal to total uses, which are the estimated expenditures and contributions to reserves for the budget year. In balancing the budget each year, revenues shall be conservatively estimated pursuant to the County Financial Policies.

The budget is prepared using the modified accrual basis of accounting. The preparation of the County's financial statements conform to generally accepted accounting principles applicable to counties. The County's governmental funds use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, except for debt service and compensated absence related expenditures, which are recorded only when payment is due. Proprietary funds use the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when the liability is incurred.

The County's Major Funds and Non-Major funds as reported in the County's Annual Comprehensive Financial Report (Annual Report) are determined annually using established criteria. For financial reporting purposes in the Annual Report, the General Fund, as a Major Governmental Fund, includes the General, Public Safety, Tahoe Economic and Community Enhancement, and Open Space Funds. Other Major Governmental Funds include the Capital Improvements Fund, Low and Moderate Income Housing Asset Fund, Road Funds, and Health and Human Services Funds.

The Adopted Budget is prepared based on the Board adopted County Financial Policies and after receiving direction from the Board of Supervisors regarding County priorities and goals to address long-term concerns and issues. Following this direction, the County Executive Office prepares budget procedures and forms for use by departments and establishes targets for Department budgets. All Departments then submit their requested budgets for the upcoming fiscal year. County Executive Office staff review budget requests, which are balanced against the County's overall

priorities and fiscal resources. Board meetings and workshops are held during the budget development process to review the County's fiscal position for the current and upcoming year including requests from departments, and to receive Board direction. The meetings and workshops are also intended as a forum to communicate County priorities, and challenges and choices in order to foster public input.

A budget document with narratives and accompanying schedules is prepared and submitted to the Board of Supervisors by June 30 of each year. The Board adopts the County's Budget, which consists of a balanced budget for operating, enterprise and internal service funds. Reserves and estimated carryover fund balance / retained earnings may be added to estimated revenues to fund the estimated budget expenditures and other uses in each fund. The Board of Supervisors must adopt a balanced Budget by October 2 of each year.

The Board may make supplemental appropriations through budget revisions during the year, upon a four-fifths vote. Management cannot amend the budget without the Board's approval, unless the adjustments are between accounts that do not change appropriation totals. Amendments and transfers of appropriations between budget units that increase an appropriation, or that involve the addition of and augmentation to a capital/road project and/or fixed assets, must have Board approval. In addition to budget revisions during the fiscal year, the Board of Supervisors also approves budget adjustments at fiscal year-end. Budgetary control is exercised at the cost center or budget unit level, except for fixed asset equipment and capital/road projects which are separately appropriated and for allocated positions, which must be approved by the Board.

The FY 2022-23 budget book is intended to communicate county priorities and the distribution of available resources in a clear and meaningful way including the following elements:

County Profile: Provides broader context for residents and businesses including history, population, local economy, housing, and tourism.

Budget Overview and County Financial Policies: Compares year over year changes to resources, costs, and staffing for all funds, highlights significant fiscal and policy issues to ensure sustainability of operations, and outlines the guiding policies that provide the foundation for building the budget.

Spotlight on Strategic Plan Priorities: Provides a summary of major policy and operational priorities addressed in the County's Strategic Plan and reflected in the County's operating budget.

Department Budgets and Cost Center Detail: Directly communicate to residents about what we do, include a summary of critical issues, followed by detailed fiscal, staffing, and services information.

FY 2022- 23 Budget Development Auditor/CEO Integrated Calendar		
Budget Date	**Item**	**Involves**
July 01, 2021	Beginning of Fiscal Year	N/A
October 2021 - January 2022	Complete Internal Service Fund Recommendations; Develop Proposed Budget Fiscal Assumptions and Guidelines; Issue Budget Instructions and Forms to Departments	CEO / Departments
November 2021	Board of Supervisors Budget Workshop to receive direction for upcoming Fiscal Year	Public / Board / CEO
January 2022	Analysis of Governor's Budget Proposal	Departments / CEO
January 2022	Departmental Pre-Budget Meetings	Departments / CEO
February 2022	Board of Supervisors Mid-Year Budget Update - Presentation to the Board on Status of Current Year Budget with Information	Public / Board / Departments / CEO
March 2022	Submit Operating and Enterprise Budget Requests and Narratives	Departments / CEO
March - May 2022	Analysis and Discussion with Departments in Context of Board Priorities, Financial Policies, and Multi-Year Sustainability; Develop CEO Budget Recommendations	Departments / CEO
April 2022	Departmental Budget and Budget Policy Presentations	Public / Board / CEO
May / June 2022	Finalize Proposed Budget Recommendations; Analyze Governor's May Revise	Public / Board / CEO
June 14, 2022	Board of Supervisors Conducts Public Hearing on Recommended Budget	Public / Board / Departments / CEO
June 28, 2022	Board of Supervisors Adopts the Budget	Auditor / CEO / Departments
August 2022	Current Fiscal Year Closes	Auditor / CEO
August 2022	Balance State Controller Budget Schedules with Auditor	Auditor / CEO

Budget Office Message

Placer County's FY 2022-23 Budget was developed based upon the policy considerations outlined in this section and included in the County Executive Officer's Budget Message. The FY 2022-23 budget reflects the County's long-standing efforts to meet ongoing demand for public services while maintaining vigilance for long-term fiscal sustainability.

This budget addresses the growing economic landscape in Placer County. A solid level of economic growth is anticipated to continue in the upcoming fiscal year and this budget includes priority increases in staffing to meet demand for services in the land use development environment, increases in health and human services support, and providing law enforcement services for the growing population.

The budget includes continued funding of pension and Other Post-Employment Benefits (OPEB) liabilities and contributions for current capital projects and long-term capital planning. The County maintains strong reserve levels and has attained a general reserve of 10% of annual expenditures. The FY 2022-23 budget continues to implement the financial management policies of the Board of Supervisors to set aside funds, as available, to improve the County's funded ratio for pension obligations.

Since the start of the COVID-19 pandemic in FY 2019-20, the County has utilized federal CARES and ARPA funds, in accordance with federal rules, to support a response to the pandemic and also address infrastructure, broadband, and affordable housing needs. The FY 2022-23 budget will address ARPA spending in support of these initiatives.

The FY 2022-23 Adopted Budget for Placer County continues to support current and future County operations by including financial objectives of the County's Strategic Plan Priorities.

County Operating Funds

Government budgets, or appropriations[1] to our Departmental cost centers, are legal limits on how much a department can spend and may not be exceeded unless additional funding is authorized through Board of Supervisor approved budget amendments. In practice, appropriations are the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes and are limited to one year. Critical components of a government fund are financing requirements (financing uses and provision for reserves[2]), which are offset by available financing (financing sources, cancelled reserves, and fund balance[3] carryover). When total financing requirements equal total available financing, the budget is balanced.

Placer County has 15 operating and 2 capital and infrastructure funds (Figure 1) that make up the FY 2022-23 Budget[4]. The funds are consistent with the County's organizational and operational structure and differ from how they are reported on the Annual Report. The *Public Safety Fund*, *Tahoe Economic and Community Enhancement Fund*, and the *Open Space Fund* are combined into the *General Fund* in the Annual Report for reporting purposes per standard accounting practice. The infrastructure funds are reported separately.

FY 2022-23 ADOPTED BUDGET

Placer County's FY 2022-23 Budget is recommended at $1,221,251,032, representing an increase of $196.8 million or 19.2% compared to the FY 2021-22 Budget.

1 Appropriations are the spending authority to incur expenditures or obligations for specific purposes.
2 Reserves are a set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.
3 Fund Balance is the amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures.
4 Proprietary funds, county service areas, and Board governed special districts are not included in the County Operating Budget, and are addressed separately.

Figure 1. Operating & Capital Budgets, Financing Requirements Comparison

Financing Requirements	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Operating Budget				
General Fund	$ 369,600,477	$ 421,915,871	$ 52,315,394	14.2%
Housing Authority Fund	4,074,314	4,104,071	29,757	0.7%
Community Revitalization Fund	404,652	403,347	(1,305)	-0.3%
Low & Moderate Income Housing Asset Fund	1,094,657	1,091,891	(2,766)	-0.3%
Special Aviation Fund	12,515	12,570	55	0.4%
Public Safety Fund	223,522,936	253,366,186	29,843,250	13.4%
DMV Special Collections Fund	2,056,708	2,074,999	18,291	0.9%
HHS Special Revenue Fund	243,065,397	269,077,155	26,011,758	10.7%
Child Support Services Fund	7,543,158	7,265,524	(277,634)	-3.7%
Fish & Game Fund	11,336	10,847	(489)	-4.3%
Tahoe Economic and Community Enhancement Fund	20,118,330	17,082,091	(3,036,239)	-15.1%
Open Space Fund	417,529	1,411,160	993,631	238.0%
County Library Fund	10,000,561	10,253,578	253,017	2.5%
Fire Control Fund	5,856,988	6,388,577	531,589	9.1%
Debt Service Fund	4,189,813	7,072,843	2,883,030	68.8%
Subtotal Operating Funds	**$ 891,969,371**	**$ 1,001,530,710**	**$ 109,561,339**	**12.3%**
Infrastructure Budget				
Capital Projects Fund	54,535,949	153,693,401	99,157,452	181.8%
Road Fund	77,972,187	66,026,921	(11,945,266)	-15.3%
Subtotal Infrastructure Funds	**$ 132,508,136**	**$ 219,720,322**	**$ 87,212,186**	**65.8%**
Total Financing Requirements:	**$ 1,024,477,507**	**$ 1,221,251,032**	**$ 196,773,525**	**19.2%**

*Provision for Reserves includes:

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

FY 2022-23: $43.4 million in General Fund; and $21.7 million in other funds

Total financing requirements for FY 2022-23 are $1,156,093,468 in budgeted expenditures and $65,157,564 in contributions to reserves. Total financing requirements are supported by $1,115,217,320 in projected revenues, $94,052,390 of estimated available fund balance and $11,981,322 in reserve cancellations.

The Budget contains $219,720,322 in Capital Fund and Road Fund financing uses, an increase of $87.2 million, or 65.8% compared to the FY 2021-22 Budget. Capital and Road Funds are dedicated to the construction and maintenance of county-owned facilities/infrastructure and to ensure public access to services through road and bridge infrastructure, storm maintenance, and snow removal.

Expenditures

Total budgeted expenditures for FY 2022-23 are estimated at $1,156,093,468, an increase of $146.4 million or 14.5% compared to the FY 2021-22 Budget as shown in Figure 2 below:

Figure 2. Expenditures

Description	Actuals FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Operating Expenditures Budget					
Salaries and Benefits	361,120,821	384,138,838	398,887,758	14,748,920	3.8%
Services and Supplies	250,760,519	335,477,944	447,210,816	111,732,872	33.3%
Transfers and Other Financing Uses	178,412,200	211,586,096	218,143,490	6,557,394	3.1%
Capital Asset Expenditures	6,053,986	4,508,504	6,496,182	1,987,678	44.1%
Appropriation for Contingencies	0	5,015,000	5,493,000	478,000	9.5%
Other Charges	76,466,139	68,928,688	79,862,222	10,933,534	15.9%
Total Operating Expenditures Budget:	**$ 872,813,664**	**$ 1,009,655,070**	**$ 1,156,093,468**	**$ 146,438,398**	**14.5%**

The increase in budgeted expenditures for the overall County budget is primarily attributable to an increase of $14.7 million or 3.8%, in salaries and benefits, an increase of $111.7 million or 33.3%, in services and supplies, an increase of $6.6 million, or 3.1%, in transfer and other financing uses, an increase of $2.0 million, or 44.1%, in capital assets expenditures and an increase of $10.9 million, or 15.9%, in other charges. Variances in each of these expenditures are briefly explained below:

Salaries and benefits are adjusted annually based on the estimated costs for each funded position within the County. Increases or decreases in budgeted salary and benefit expenditures are due to changes in the overall count of funded positions (see county workforce section on page 57), changes due to bargaining unit negotiations, general wage increases, pension contribution rate changes, health care rates, taxes and changes in other benefits received by each individual employee.

Services and supplies primarily consist of professional services contracts, services provided by other County Departments, Capital and Road Fund project costs, insurances, inventory purchases, fuel and other supplies required in operations to service the public. Changes in services and supplies is attributable to increases or decreases in contractor costs associated with major facility or infrastructure projects, general inflation and/or changes in service levels provided by the County and third-party vendors. Significant changes in services and supplies are highlighted in the Departmental sections of this budget book.

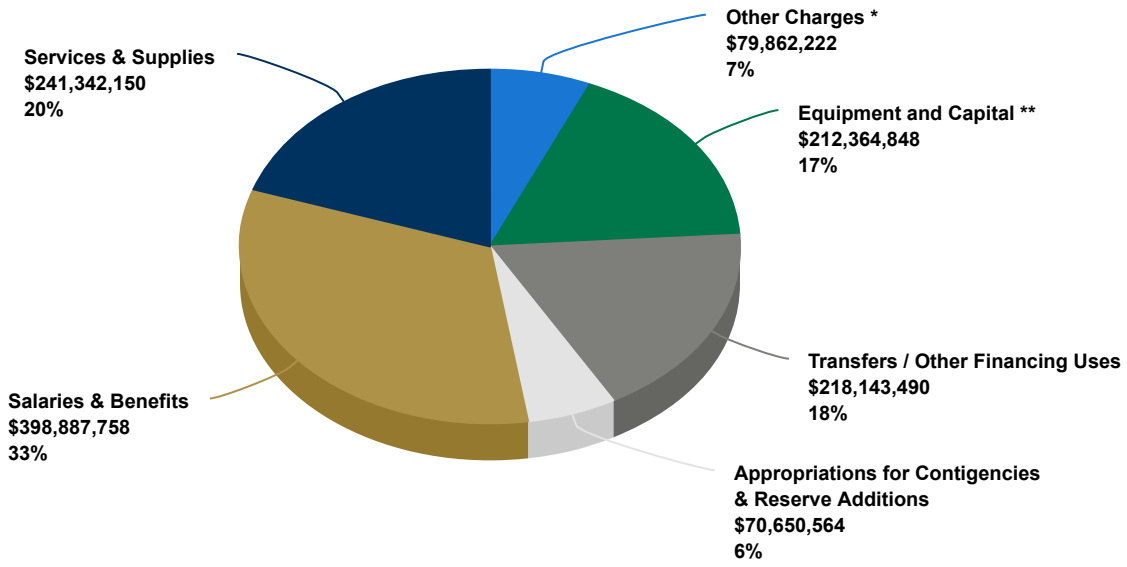
Transfers and Other Financing Sources consists mostly of transfers from the General Fund to other operating funds of the County. The transfers are adjusted annually at the direction of the Board of Supervisors, as needed, to support the operations of other County Departments that exist outside of the General Fund. General Fund transfers are discussed in detail on page 64.

Capital Asset Expenditures are purchases of equipment, software, and other intangible assets. Fluctuations in expenditures are dependent on need for any given year. See the fixed asset list on page 126 for budgeted FY 2022-23 Capital Asset purchases.

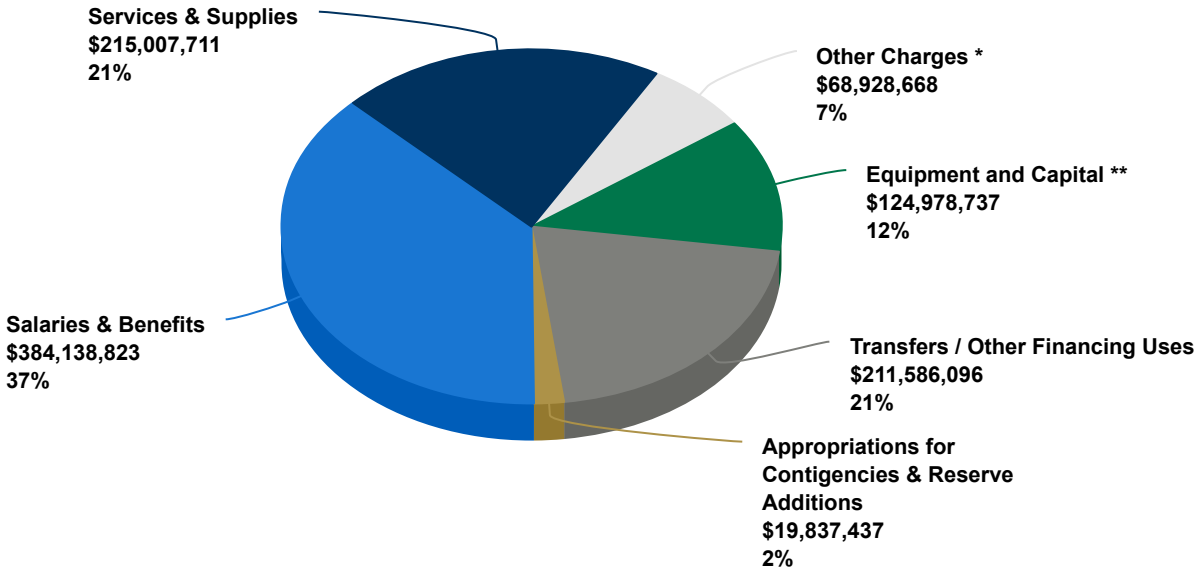
Other Charges are primarily central service Department cost allocations to other Departments (A-87) and support and care of persons in Health and Human Services programs. A-87 expenditures and support and care of persons expenditures are budgeted at $45,717,097 and $32,596,853, respectively for FY 2022-23. A-87 costs escalate based on expenditure growth in the central services Departments. Support and care of persons expenditures vary based on demand for services and legislative changes in mandated entitlement programs.

The charts provided below shows the distribution of budgeted expenditures by category for FY 2022-23 and FY 2021-22 for comparative purposes:

FY 2022-23 ADOPTED BUDGET $1,221,251,032



FY 2021-22 ADOPTED BUDGET $1,024,477,472

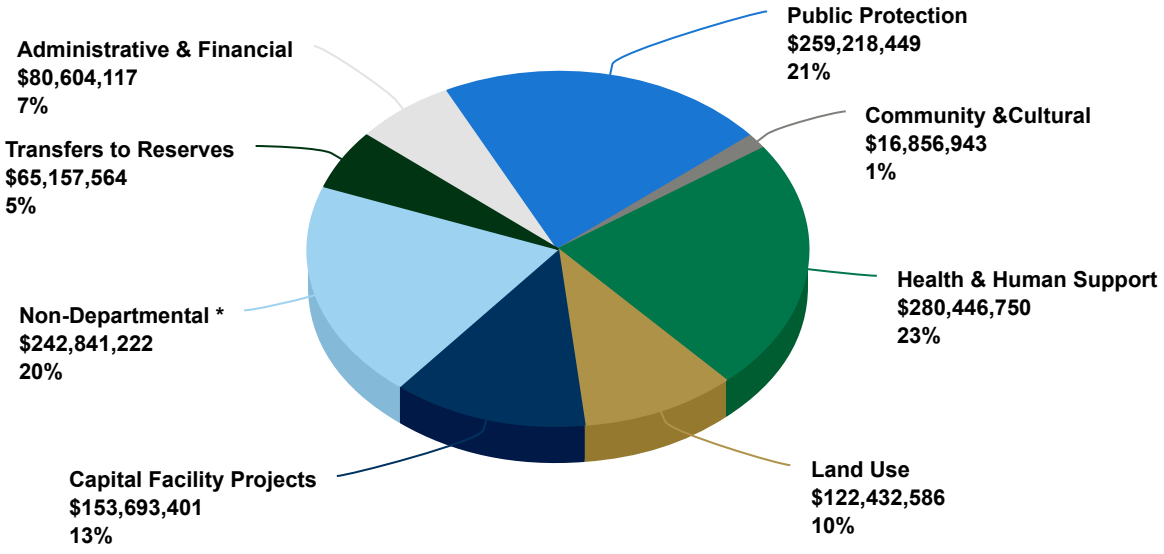


*Includes Client Aid and A-87 transfers
**Includes Capital and Road Fund Services and Supplies for projects

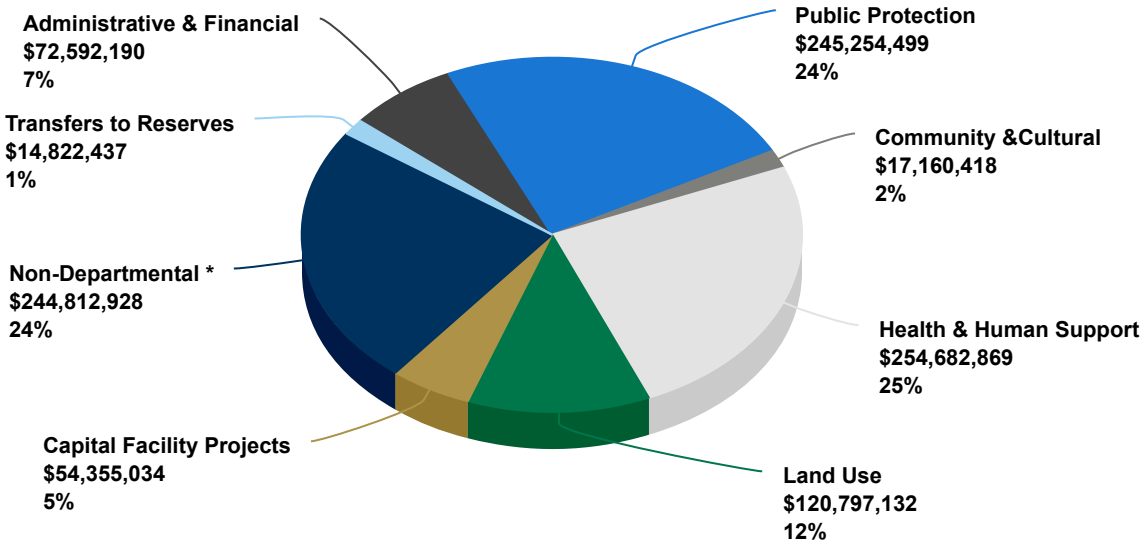
Salaries and benefit expenditures represent the largest expenditure category in the County at $398,887,758, comprising 33% of the total FY 2022-23 operating budget.

For the FY 2022-23 the two largest service systems budgeted are Public Protection and Health and Human Support at $259,218,449 and $280,446,750, respectively. Public Protection and Health and Human Support represent about 44% of the total operating budget combined as shown below:

FY 2022-23 ADOPTED BUDGET $1,221,251,032



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



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

Public Protection includes the Placer County Sheriff's Office, Probation Department, District Attorney's Office, Unincorporated County fire services, the County public defender contract and emergency services. Health and Human Support includes our Health and Human Services Department and Child Support Services. Non-departmental expenditures are primarily General Fund contributions to other funds to support services provided to constituents by other Departments outside of the General Fund.

Revenues

Total budgeted revenues for the FY 2022-23 are estimated at $1,115,217,320, an increase of $147.1 million or 15.2% compared to the FY 2021-22 Budget as shown in Figure 3 below:

Figure 3. Revenues

Description	Actuals FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Operating Revenue					
Taxes	270,163,722	271,822,542	294,127,812	22,305,270	8.2%
Intergovernmental Revenues	303,882,315	327,615,405	380,451,591	52,836,186	16.1%
Transfers in and Other Financing Sources	234,341,904	255,852,632	313,325,235	57,472,603	22.5%
Charges for Services	58,151,739	50,916,489	59,669,016	8,752,527	17.2%
Licenses, Permits, Franchises	12,171,309	11,517,332	12,364,820	847,488	7.4%
Other Revenues	44,451,614	50,407,567	55,278,846	4,871,279	9.7%
Total Operating Revenue:	**$ 923,162,602**	**$ 968,131,967**	**$ 1,115,217,320**	**$ 147,085,353**	**15.2%**

The increase in budgeted revenues for the overall County budget is primarily attributable to an increase of $22.3 million, or 8.2%, in taxes, an increase of $52.8 million, or 16.1%, in intergovernmental revenue, an increase of $57.5 million, or 22.5%, in transfers-in and other financing sources, an increase of $8.8 million, or 17.2%, in charges for services and an increase of $5.7 million, or 9.2%, in licenses, permit, fees and other revenues. Variances in each of these revenues are briefly explained below:

Taxes are primarily property taxes, sales taxes and transient occupancy taxes (hotel taxes). Property tax, the County's largest discretionary revenue source, is adjusted annually based on changes in assessed valuations included in the property tax assessment role. For the FY 2022-23 operating budget, current secured and unsecured property taxes are $163,954,469 combined, which represents a $7.8 million or 5.0% increase from the FY 2021-22 Adopted

Budget. Sales and use taxes are budgeted at $30,245,535 for FY 2022-23, which is an estimated increase of $3.4 million or 12.57% compared to FY 2021-22. Hotel taxes are estimated to increase by $6.8 million or 35.7% compared to FY 2021-22 and are budgeted at $26,000,000 in total for FY 2022-23.

Intergovernmental revenues are state and federal resources received to fund specific programs within the County. Most intergovernmental revenues in the County are received by our Health and Human Services Department (realignment, housing, and other entitlement programs), Sheriff's Office (Proposition 172 sales tax and realignment), our Department of Public Works and Facilities Management Department. Intergovernmental revenues received in our Department of Public Works are primarily for road and bridge infrastructure projects and are budgeted at $34,777,215 for FY 2022-23, a decrease of $12.2 million over the prior budget. Intergovernmental revenues received in our Facilities Management Department are primarily for County facility and infrastructure projects and are budgeted at $32,535,000, an increase of $32.5 million over the prior budget. Health and Human Services intergovernmental revenues have increased by $19. million compared to the FY 2021-22 Budget. Sheriff's Office intergovernmental revenues have increased by $6.4 million compared to the FY 2021-22 Budget.

Transfers-in and Other Financing Sources consists mostly of transfers received from the General Fund and/or other funds by Departments to support their operations. General Fund transfers are adjusted annually at the direction of the Board of Supervisors, as needed, to support the operations of other County Departments that exist outside of the General Fund. General Fund transfers are discussed in detail on page 53.

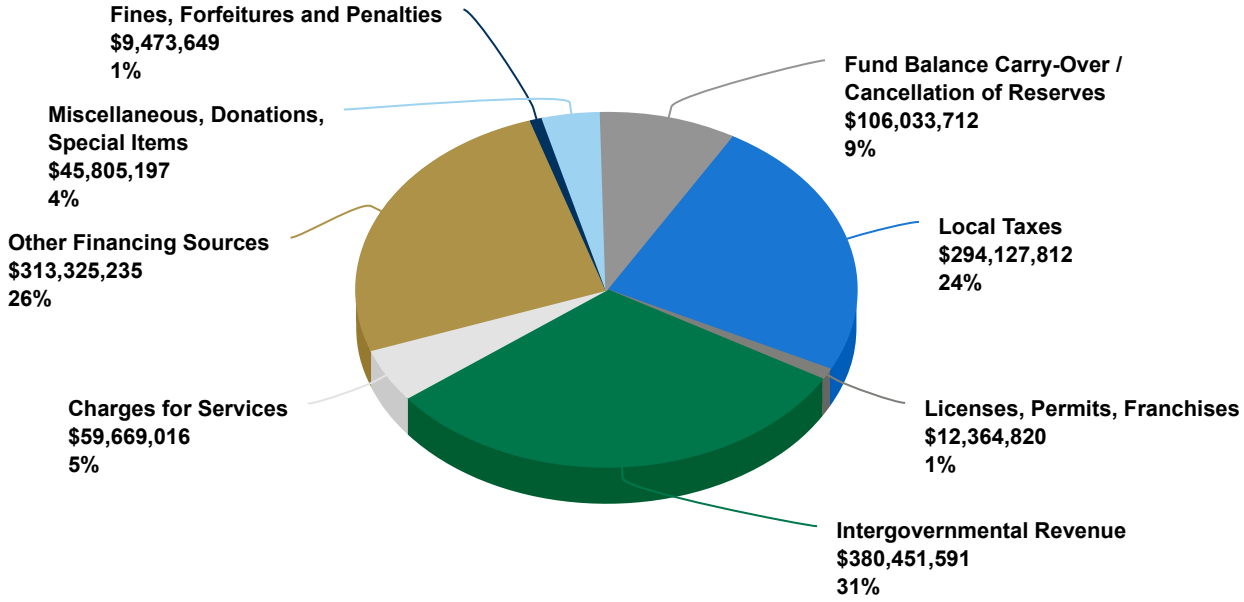
Charges for services are fees for providing services to the general public, other governments or internally amongst County Departments. Many fees/rates are adjusted annually to keep pace with inflation or to cover the costs of services provided by the County. Variances in charges for services are also dependent on overall demand for County services.

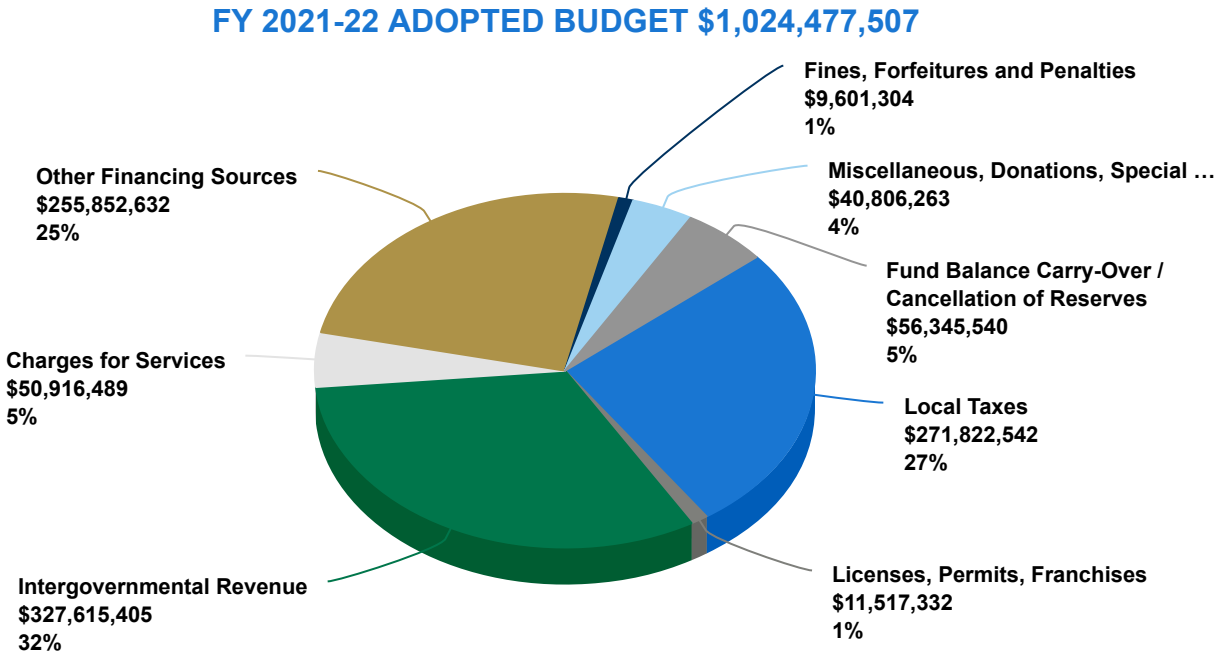
Licenses, permits and franchises are generally business licenses, animal licenses, food and body art permits and construction/road permits issued by the County. Variances are driven by overall volume of licenses, permits and franchises issued in the County and for the rate charged for each item.

Other Revenues are primarily central service Department revenues received from other Departments (A-87), fines, forfeits and penalties and other miscellaneous revenues received within the County. A-87 revenues escalate based on expenditure growth in the central services Departments.

The charts provided below show the distribution of budgeted revenues by category for FY 2022-23 and FY 2021-22 for comparative purposes:

FY 2022-23 ADOPTED BUDGET $1,221,251,032





Excluding transfers (other financing sources), local taxes and intergovernmental revenues represent the largest revenue categories in the County at $294,127,812 or 24% and $380,451,591 or 31%, respectively. Together they comprise 55% of the total FY 2022-23 operating budget.

County Workforce

As a service driven provider, salary and benefit costs remain the largest expenditure category in the county budget, representing $398.9 million (32.7%) of the $1.22 billion budget. The FY 2022-23 Budget includes 2,795 funded positions, an increase of 91 from FY 2021-22. The following table shows changes in funded positions by Department for the FY 2022-23 Budget:

Figure 4. Funded Position by Department

Department Name	2020-21 Funded Positions	2021-22 Funded Positions	2022-23 Funded Positions	Change 2022-23 vs. 2021-22
Agricultural Commissioner/Sealer	19	19	21	2
Assessor	79	79	83	4
Auditor-Controller	55	55	56	1
Child Support Services	47	47	47	-
Community Dev Resource Agency	121	141	153	12
County Clerk-Recorder-Registrar	52	52	53	1
County Counsel	26	26	28	2
County Executive Office	117	117	116	(1)
District Attorney	118	119	127	8
Health & Human Services	743	756	783	27
Human Resources	52	51	51	-
Information Technology	83	83	85	2
Library Services	49	49	49	-
Parks and Open Space		21	24	3
Probation	149	149	149	-
Public Works	299	263	279	16
Facilities	72	73	73	-
Sheriff-Coroner-Marshal	566	570	584	14
Treasurer-Tax Collector	33	34	34	-
Total Funded Positions	**2,680**	**2,704**	**2,795**	**91**

Included in the ordinance are reclassifications to existing allocations. This net increase in funded positions is due to 1 Accountant added in the Auditor Controller's Office to aid increased workload for GASB requirements, 2 Appraiser Associates and 2 Supervising Appraisers to assist in increased assessment workload, 1 Executive Secretary added to support the Board of Supervisors as a result of redistricting, 1 Elections Supervisor added for the County Clerk Recorder to assist with CPRA requests, supervision and outreach, 1 Chief Assistant County Counsel and 1 Deputy County Counsel to meet existing workloads, and 8 total new allocations in the District Attorney's office to support the Body Worn Camera program and increased caseload. Public Works has increased 16 allocations in total, 15 of which are returning Western Placer Waste Management Authority employees previously removed from the County's allocation ordinance and 1 Environmental Resources Specialist to support reduction of organic waste. Information Technology added 2 Technicians to replace service desk contractors. A Project Manager, an Accounting Technician and an Administrative and Fiscal Officer have been added for Parks and Open Space to form the new Department. 14 total allocations have been added to the Sheriff's office to support the Body Worn Camera program and replace roles previously assumed by retired annuitants. Our CDRA Department has added 12 allocations to support increased demand in development and compliance. Health and Human Services has added a total of 27 allocations in response to increased workload and program expansions primarily as a result of Covid-19 response efforts. 2 allocations transferred from our CEO's office to our Agriculture Commissioner and Sealer Department.

The figure below provides a year over year breakdown of budgeted salaries and benefits cost for the entire operating budget:

Figure 5. Salaries and Benefits - Operating Budget

Description	Actuals FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Salaries and Benefits					
Salaries and Wages	226,099,410	227,229,824	234,920,761	7,690,937	3.4%
Retirement	95,507,319	114,271,222	116,879,260	2,608,038	2.3%
Employee Group Insurance	34,918,442	38,445,802	40,349,583	1,903,781	5.0%
Workers Comp Insurance	3,944,921	4,163,467	6,709,631	2,546,164	61.2%
Other Salaries and Benefits	650,729	28,523	28,523	0	0.0%
Total Salaries and Benefits:	**$ 361,120,821**	**$ 384,138,838**	**$ 398,887,758**	**$ 14,748,920**	**3.8%**

The increase in budgeted salaries and benefits for the overall County budget is primarily attributable to an increase of $7.7 million or 3.4%, in salaries and wages, an increase of $2.6 million, or 2.3%, in retirement, an increase of $1.9 million, or 5.0%, in employee group insurance, and an increase of $2.5 million, or 61.2%, in workers compensation insurance costs. Variances in each of the salary and benefit categories are briefly explained below:

Salaries and Wages are adjusted annually for known general wage increases, individual merit increases for County employees, changes in employment (employee turnover) and for changes in funded positions counts throughout the County. Salaries and benefits are budgeted for each employee based on their position, step, range, and benefits received. The fully loaded costs of each position are partially offset by an assumed vacancy rate built into each Department's budget. The assumed vacancy rate included in the FY 2022-23 budget is 4% countywide.

Retirement is the pension and post-employment health/dental benefits earned by County employees. Pension obligations are budgeted at $92,191,330 for FY 2022-23, an increase of $5. million or 5.8% from the FY 2021-22 budget. Post-employment health and dental benefits (OPEB) are budgeted at $7,587,323 for FY 2022-23, a decrease of $2.7 million or 26.3% from the FY 2021-22 budget.

Employee group insurance expenditures represent the health, dental, life and disability insurance premiums for each funded employee. Increases or decreases in employee group insurance are driven by changes in the funded position count, the mix of plans selected by each individual employee and annual changes in rates for each plan.

Workers compensation insurance is the annual premiums paid for insurance held to cover medical expenses and/or compensate employees in the event of a work-related injury. Premium increases or decreases are driven by changes in the funded position count and changes to the risk rate assigned to each position group within the County.

Post-Employment Obligations

Pension and retiree health/dental benefits earned by County employees create significant long-term obligations for the County. Annually, the County Board of Supervisors has committed the necessary resources to contribute the full actuarially determined contribution (ADC) towards these post-employment obligations. As previously mentioned, pension obligations are budgeted at $92,191,330 and post-employment health and dental benefits (OPEB) are budgeted at $7,587,323 for FY 2022-23. These amounts budgeted are sufficient to cover the contributions rates calculated by our independent actuaries.

The figure below provides a historical look at funded status of both the pension and OPEB obligations as determined by independent actuaries:

Figure 6. Pension and OPEB Funded Ratio

Financing Requirements	CalPERs Misc. Plan	CalPERs Saftey Plan	OPEB
Fiscal Year End			
June 30th, 2017	65.6%	63.1%	77.1%
June 30th, 2018	63.9%	61.9%	91.0%
June 30th, 2019	63.8%	61.9%	91.0%
June 30th, 2020	63.1%	61.5%	99.8%
June 30th, 2021			114.8%

The County's OPEB plan is considered fully funded. Actuary reports for pension obligations are available through June 30th, 2020 and actuary reports for our County OPEB plan are available through June 30th, 2021. The funded status of post-employment liabilities are sensitive to changes in actuarial assumptions, such as the assumed rate of return in investment assets (discount rate), health care growth rates, assumed payroll growth, and estimated life expectancies. Market performance can also greatly affect the funded status of each plan. Changes in actuarial assumptions or poor portfolio performance could significantly increase the County's annual required contributions in subsequent budget periods. The County has been contributing to our IRC Section 115 pension trust fund (PARs Trust) for the past several year to mitigate the impact in future changes to our actuarially determined contribution. As of June 30th, 2021, the balance of our PARs Trust was $18,748,178.

Long-term Debt

Annual debt service of long-term bonds and certificates of participation (COPs) obligations are serviced through the County's Debt Service Fund. Currently, the County has limited outstanding debt obligations. The County's 2014 Revenue Bonds and 2010 COPs finance the juvenile hall, the Finance and Administration Center located in the Placer County Government Campus and the Bill Santucci Justice Center. Future debt obligations are anticipated to be issued for major County facilities and infrastructure projects, including the 2022 Revenue Bonds for the new Health and Human Services Center. The estimated debt service on the Health and Human Services Center bonds is included in the FY 2022-23 budget. The figure below provides a summary of outstanding debt obligations with annual debt service amounts:

Figure 7. Annual Debt Service

Annual Debt Service	2014 Revenue Bonds	2010 COPS	2022 Lease Revenue Bonds	Total
Fiscal Year				
FY 2022-23	$ 3,349,500	$ 409,104	$ 4,394,763	$ 8,153,367
FY 2023-24	$ 2,493,625	$ 411,743	$ 4,396,263	$ 7,301,631
FY 2024-25	$ 2,491,250	$ 413,785	$ 4,395,263	$ 7,300,298
FY 2025-26	$ 2,483,625	$ 411,905	$ 4,391,763	$ 7,287,293
FY 2026-27	$ 2,480,500		$ 4,395,513	$ 6,876,013
FY 2027-28			$ 4,396,263	$ 4,396,263
FY 2028-29			$ 4,394,013	$ 4,394,013
FY 2029-30			$ 4,393,638	$ 4,393,638
FY 2030-31+			$ 101,056,352	$ 101,056,352
Total Debt Service	$ 13,298,500	$ 1,646,537	$ 136,213,831	$ 151,158,868

Annual debt service has been paid for using designated fees and other sources outside of the General Fund for the past several years; however, limited General Fund support is expected moving forward. In the FY 2022-23 budget, the estimated General Fund contribution to the Debt Service Fund for debt service is $3,267,425.

Capital and Fixed Assets

For the purposes of the FY 2022-23 budget, all facilities, roads, bridges and infrastructure projects included in the Capital Fund and the Road Fund are considered to be capital projects. Detailed schedules of planned projects in the Capital Fund and Road Fund can be found on pages 250 and 365 of this budget, respectively. In the FY 2022-23 budget, planned Capital Fund expenditures are $153,693,401, an increase of $99.3 million, or 182.8% compared to the FY 2021-22 budget. Planned Road Fund expenditures are $66,026,921, a decrease of $11.9 million, or 15.3% compared to the FY 2021-22 budget. At any given time, the County can have dozens of capital projects ongoing; however, several major capital projects included in the Capital Fund and Road Fund budgets have been highlighted in the chart below:

Figure 8. Major Capital Projects

Capital Project	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
Capital Fund				
PJ00084 SB863 Acute Mental Health Housing	$ 82,548	$ 2,250,000	$ 9,810,146	$ 9,810,146
PJ00110 SB844 Medium Security Housing	$ 275,567	$ 1,715,000	$ 26,900,042	$ 26,900,042
PJ00113 HHS Office Building	$ 1,988,204	$ 22,568,000	$ 68,240,835	$ 68,240,835
PJ00755 Clerk Recorder Elections Building	$ 772,599	$ 1,220,853	$ 8,480,442	$ 8,480,442
PJ00955 PCGC Infrastructure	$ 166,615	$ 5,570,000	$ 7,627,681	$ 7,627,681
PJ01833 Hidden Falls Regional Park Trails and Open Space Expansion Project, Twilight Ride Access and Parking/Trailhead Area phase	$ -	$ -	$ 3,886,290	$ 3,886,290
Road Fund				
PJ00498 Highway 89 Fanny Bridge Project	$ 167,596	$ 500,000	$ 1,550,000	$ 1,550,000
PJ00507 Placer Parkway Phase I	$ 283,960	$ 3,000,000	$ 3,000,000	$ 3,000,000
PJ00509 Yankee Jim's Bridge Replacement	$ 722,097	$ 5,000,000	$ 3,000,000	$ 3,000,000
PJ00515 Watt Ave @ Dry Creek Bridge	$ 412,356	$ 3,000,000	$ 5,000,000	$ 5,000,000
PJ00526 North Tahoe Share Use Trail	$ 286,557	$ 730,000	$ 1,500,000	$ 1,500,000
PJ00669 Rollins Lake Rd/ Barb Wire Ln Slide Area	$ 25,555	$ 750,000	$ 1,500,000	$ 1,500,000
PJ00933 Foresthill Road High Friction Surface Treatment Project	$ 82,103	$ 650,000	$ 2,100,000	$ 2,100,000

Fixed asset capitalization thresholds are defined in Placer County's Policies and Procedures Guide for Capital Assets prepared internally by our Auditor-Controller's Office. For FY 2022-23 the capitalization thresholds are defined below:

Figure 9. Capital Asset Threshold Table

Asset Type	Ledger Account	Capitalization Threshold
Land	54410	Any
Land Improvements	54480	$ 100,000
Infrastructure / Infratstructure Improvements	54470	$ 100,000
Buildings and Building Improvements	54430	$ 100,000
Equiptment	54450	$ 5,000
Intangible Assets (Software)	54490	$ 100,000
Intangible Assets - Non Depreciable	54500	Any

Assets that meet the capitalization threshold as defined above have been recorded in the appropriate ledgers of our budget and are considered capital assets. A detailed list of capital asset (equipment) purchases has been provided in page 126 of this document.

The General Fund

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

The *General Fund* includes the following departments:

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

Funded *General Fund* positions total 618, an increase of 22 from the FY 2021-22 Budget.

Figure 2 below displays the *General Fund* budget for FY 2021-22 compared to FY 2022-23.

Figure 2. General Fund Financing Uses and Reserves

Financing Requirements	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Expenditures and Other Uses	$ 356,741,456	$ 378,495,847	$ 21,754,391	6.1%
Transfers to Reserves	12,859,021	43,420,024	30,561,003	237.7%
Total Financing Uses:	**$ 369,600,477**	**$ 421,915,871**	**$ 52,315,394**	**14.2%**

The FY 2022-23 *General Fund* operating budget (total financing uses and provisions to reserves) is recommended at $421.9 million, an increase of $52.3 million or 14.2% from the FY 2021-22 Budget. The increase is primarily due to a year-over-year growth in services and supplies for professional service contracts and Tahoe Business Improvement District (TBID) disbursements ($11.1 million), increased salaries and benefit expenditures ($5 million) and increased provisions to reserve ($30.6 million). Increased *General Fund* transfers to the *Public Safety Fund* and *Health and Human Services Special Revenue Fund* are offset by reduced contributions to the *Capital Fund*. The budget also includes the removal of other prior year one-time expenditures, additional new one-time expenditures, and adjustments to other services, supplies and countywide overhead charges. The FY 2022-23 General Fund operating expenditures are balanced with FY 2022-23 operating revenues.

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

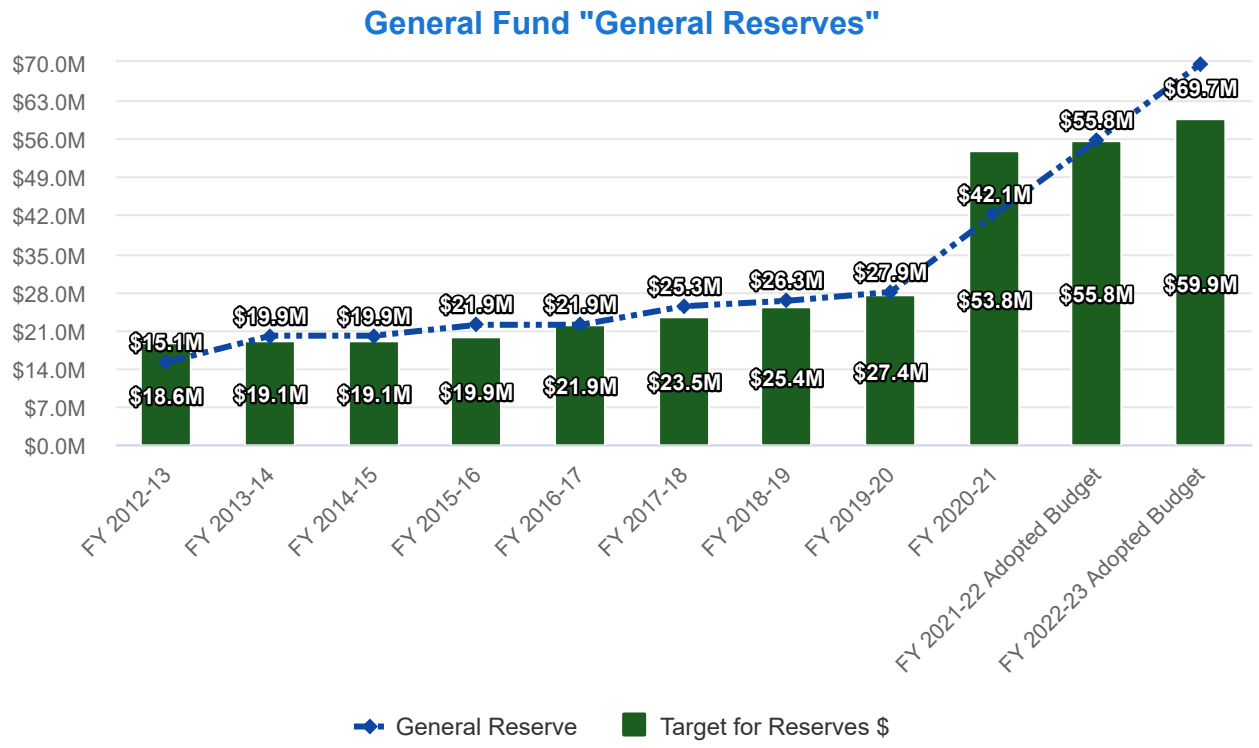
Property Tax, the County's largest discretionary revenue source, continues to increase due to increased property values and development in Placer County. Sales taxes, transient occupancy "hotel" taxes, and other revenue sources tied to the economy have all recovered following the COVID-19 pandemic and related stay-at-home orders and are expected to remain stable in the 2022-23 fiscal year.

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

Use of Reserves and Contingencies

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

Figure 3 – General Fund "General Reserves"



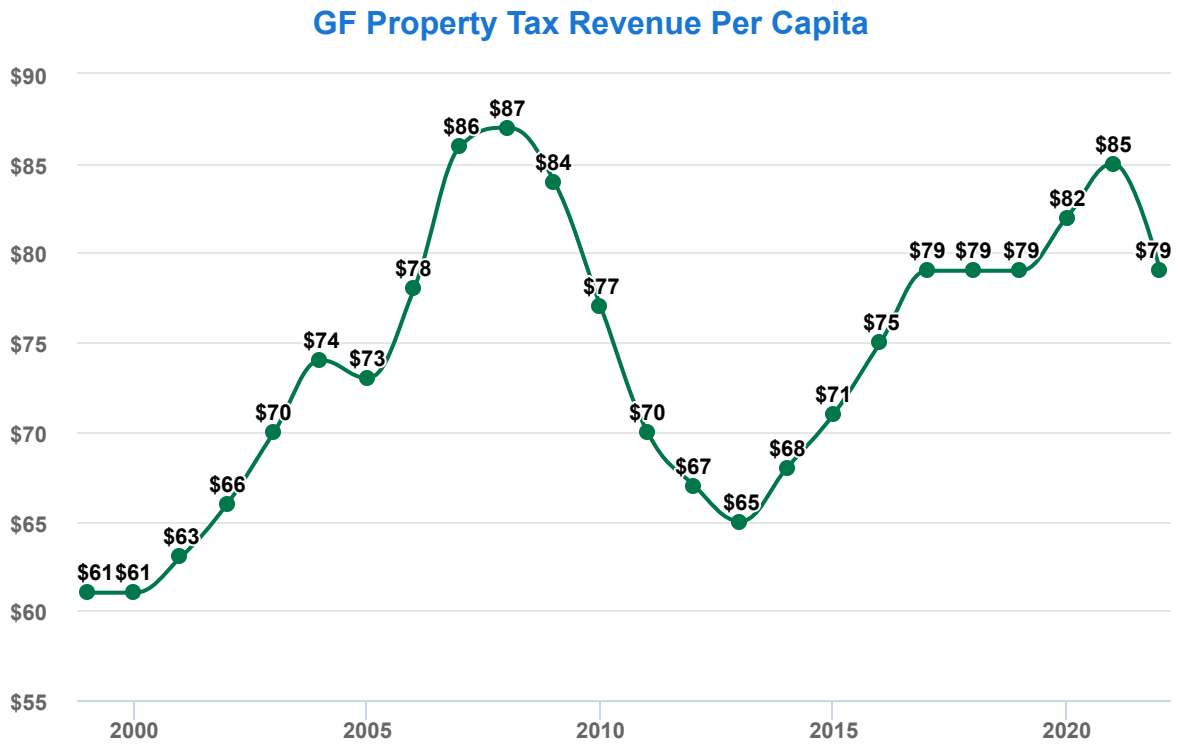
The recommended General Fund operating contingency funding set-aside for unanticipated expenditures or revenue shortfalls is 1.5% of General Fund operating costs, or $5.5 million for FY 2022-23. The current operating contingency funding included in the Adopted Budget is $5.5 million, the recommended amount. These funds may be used for operating costs and / or unanticipated revenue decreases.

The 10% General / Economic Contingency Reserve and 1.5% operating contingency funds have been adjusted in the FY 2022-23 Budget to maintain the balances consistent with County policy.

Revenue Estimates

FY 2022-23 budgeted General Fund revenues have increased by approximately $42 million overall when compared to amounts budgeted for FY 2021-22. FY 2022-23 budgeted revenues include increases for current secured and unsecured property taxes ($7.5 million); other property taxes ($4.3 million); hotel tax ($2.6 million); A-87 charges to other departments ($7.6 million); TBID collections ($5.5 million); transfers in ($5.5 million) and sales taxes ($2.8 million). Other minor revenue adjustments and removal of one-time revenue sources account for the remaining year-over-year variance. Collections of property tax represent the largest single source of discretionary revenue available in the General Fund. Adjusting for county population and inflation, the per capita amount of property tax collected has declined slightly in FY 2021-22, as shown in Figure 4 below. The decrease is due to year over year inflation outpacing the growth in assessed property values within the County. Real property assessed valuations are expected to grow at a rate of approximately 5.0% in the 2022-23 fiscal year.

Figure 4 – General Fund Property Tax Revenue Per Capita



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

General Fund Contributions and Obligations

The *General Fund* often supports county operations through direct contributions of discretionary *General Fund* revenue sources. The operating impact on the FY 2022-23 Budget for notable contributions is highlighted below:

- **Contribution to Public Safety:** Annually, the *General Fund* makes a direct contribution to the *Public Safety Fund* to support current public safety operations. The contribution for the FY 2022-23 Budget is $141.1 million and represents approximately 58.7% of all *Public Safety Fund* Revenues.

General Fund Contribution to Public Safety Fund

Financing Requirements	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Contribution to Public Safety	$ 135,245,640	$ 141,076,706	$ 5,831,066	4.3%

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

- **Contribution to Facilities and Infrastructure**: Annually, the *General Fund* makes a direct contribution to the *Capital Fund* to support capital and major maintenance projects and the *Road Fund* to support the cost of operations for road resurfacing and overlay projects. The *General Fund* contribution in total for the FY 2022-23 Budget is $9.3 million, of which $3.8 million has been designated as a contribution to the *Road Fund* and $5.5 million as a contribution to the *Capital Fund*. $19.6 million in transfers to *General Fund* capital reserves for future facilities and infrastructure projects have been recommended in this budget. The largest discretionary revenues source ($9.7 million) supporting the contributions to these funds are depreciation charges on existing County infrastructure recovered by the *General Fund* through the countywide cost allocation plan (A-87).
- **Contribution to Health and Human Services**: The *General Fund* makes a direct contribution to the *Health and Human Services Special Revenue Fund* to support homelessness initiatives, animal control and adoption services, veteran services, and other safety net services. In the FY 2022-23 Budget the *General Fund* contribution is budgeted at $45.1 million.
- **Contribution to Library**: The *General Fund* makes a direct contribution to the *Library Fund* to support countywide library services. In the FY 2022-23 Budget the *General Fund* contribution is budgeted at $1.87 million.
- **Contribution to Fire**: The *General Fund* makes a direct contribution to the *Fire Fund* to support unincorporated county fire services via the CAL FIRE contract. In the FY 2022-23 Budget the *General Fund* contribution is budgeted at $2.1 million.
- **Community and Agency Support:** The *General Fund* is obligated to pay for countywide initiatives, unanticipated expenditures not appropriately budgeted in departmental cost centers, and to make contributions to outside entities or other County departments. The Community and Agency Support cost center in the *General Fund* covers these budgeted expenditures. The total budget for the Community and Agency Support cost center for the FY 2022-23 Budget is $8.2 million.

Public Safety Fund

The ***Public Safety Fund*** is a Major Governmental Fund made up of four departments: Sheriff, District Attorney, Probation, and one cost center in the County Executive Office. The FY 2022-23 *Public Safety Fund* operating budget is recommended at $253.4 million, an increase of $29.8 million or 13.4% over FY 2021-22. Revenue estimates for public safety are $240.4 million, an increase of $16.5 million, or 7.4% above FY 2021-22. Included in these estimates are the following major revenues:

- $141.1 million in *General Fund* contribution. The discretionary *General Fund* share supporting public safety has been increased over FY 2021-22 Budget level to sustain status-quo operations.
- $61.2 million in Public Safety Sales Tax (Proposition 172 funding), an increase of $7.3 million, or 13.5% above FY 2021-22, reflecting a higher trend in receipts. This is primarily attributable to an increase in Placer County's share of the statewide allocation.
- $10.7 million in Public Safety Realignment (AB 109) funding, increased from FY 2021-22.
- The *Public Safety Fund* is balanced with $- in reserve cancellations and estimated fund balance carryover surplus of $12.9 million from FY 2021-22.

Figure 5. Public Safety Fund Financing Uses and Reserves

Financing Requirements	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	$ Change FY 2021-22 to FY 2022-23	% Change
Expenditures and Other Uses	$ 223,522,936	$ 236,092,550	$ 12,569,614	5.6%
Transfers to Reserves	-	17,273,636	17,273,636	100.0%
Total Financing Uses:	**$ 223,522,936**	**$ 253,366,186**	**$ 29,843,250**	**13.4%**

Health and Human Services Fund

The *Health and Human Services Special Revenue Fund*, commonly referred to as the *HHS Fund*, is a Major Governmental fund maintained by the Health and Human Services Department. This fund was formerly included in the *General Fund*. The fund provides the budgetary resources for safety net services, homelessness, animal control and adoption services, and veteran services. The activities of the fund provide case management for mental health and substance abuse services as well as employment and nutritional services for our residents through various State and federal funded programs. The operating budget of $269.1 million represents a $26.0 million increase from FY 2021-22. The FY 2022-23 budgeted *General Fund* contribution is $45.1 million.

Road Fund

The *Road Fund* is a Major Governmental fund maintained by the Department of Public Works. This fund provides the budgetary resources for road engineering and maintenance service costs for design, construction and contract administration for both the County and private land development projects. The activities of the fund also maintain, protect, and improve approximately 1,054 miles of roads, and include road-related storm maintenance, and snow removal. The operating budget of $66.0 million represents a decrease of $11.9 million as compared to the FY 2021-22 Budget. This difference is attributed to a decrease in budgeted bridge and transportation projects. The 2022-23 budgeted *General Fund* contribution is $3.8 million to pay the cost of operations for road resurfacing and overlay projects.

Capital Projects Fund

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

The FY 2022-23 ***Capital Projects Fund*** budget is recommended at $153.7 million, an increase of $99.2 million from FY 2021-22 Budget. Major capital facility projects have been highlighted in the Budget Summary section of this budget book. The FY 2022-23 budgeted *General Fund* contribution to capital projects is $5.5 million and provides a budgetary resource for capital and major maintenance projects.

Other County Operating Funds

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

The ***Child Support Services Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Child Support Services Department, used to account for child support services in the county. The budgeted financing requirements are $7.3 million.

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

The ***Community Revitalization Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Community Development and Resources Agency (CDRA), and consists of expenditures made on behalf of several federal and local programs. These programs were previously managed by the Redevelopment Agency but were shifted to CDRA in FY 2012-13 due to the dissolution of Redevelopment Agencies under ABx1 26. These programs include the Community Development Block Grant (CDBG) General Allocation, the Economic Development Block Grant (EDBG), the HOME Investment Partnership Program, the CalHome Program, and the Neighborhood Stabilization Program (NSP). These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and reduction of blighted conditions. The Recommended Budget includes only those projects with approved grant revenue or other in-hand sources. The recommended financing requirements for this fund are $403,347.

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

The ***Special Aviation Fund*** is a Non-Major Governmental – Special Revenue fund and supports the Blue Canyon Airport via federal funding by providing for capital improvements, equipment maintenance, and administrative support. The Public Works Department manages this fund and the recommended financing requirements are $12,570, funded by a state grant.

The ***DMV Special Collections Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Sheriff's Department, and supports the Fingerprint Identification and Auto Theft Task Force activities. Revenues are generated through the collection of Department Of Motor Vehicles (DMV) Licensing Fees assessed for vehicles registered in Placer County. FY 2022-23 financing requirements of $2.1 million are supported by revenue of $904,200 and by carryover fund balance of $1.2 million.

The ***Fish and Game Fund*** is a Non-Major – Special Revenue fund managed by the Agricultural Commissioner, and is used to support wildlife and fish propagation and conservation efforts. Revenues from fish and game violations have declined in prior years. As a result, a *General Fund* contribution of $6,000 in FY 2022-23 is required. The $10,847 in financing requirements is balanced with $11,200 in total revenues, including the *General Fund* contribution and $(353) in Fish and Game fund balance carryover.

The ***Tahoe Economic and Community Enhancement Fund*** is a Major Governmental fund managed by the County Executive Office and receives 60% of the hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are east of the summit. In June 2012, Measure F, the North Lake Tahoe Transient Occupancy Tax Area Initiative, was voter approved to extend the additional 2% TOT in the Lake Tahoe area until September 30, 2022. Tahoe area promotional activities and public improvements that encourage tourism are funded with TOT revenues. Marketing and promotions activities are provided by the North Lake Tahoe Resort Association, comprised of representatives from various North Lake Tahoe tourism-related industries. Recommended required financing of $17.1 million is supported by estimated revenue of $15.1 million and carryover fund balance of $2.0 million.

The ***Open Space Fund*** is a Major Governmental fund managed by the County Executive Office and is used to account for contributions and the acquisition of open space in the County under the Placer Legacy program. The Placer Legacy program conserves the County's diversity of landscapes and natural resources. It supports the County's economic viability, provides enhancement of property values and furthers the natural resource goals of the Placer County General Plan. Recommended funding requirements of $1.4 million are supported by developer fees, a United Auburn Indian Community contribution, a General Fund contribution and other revenue.

The ***Library Fund*** is Non-Major Governmental – Special Revenue fund managed by the Library Services Department and provides public library services that support the educational, recreational and cultural endeavors of citizens within the community. The County Library System serves all of Placer County except for the cities of Roseville and Lincoln, which have their own library systems. The challenge continues for the County Library System to provide modern services to a growing population within the limited revenues and reserves of the Library Fund. Dedicated Library property taxes are 23.4% of total operating revenues and are, at this time, sufficient to sustain operations at the current service level. The Library has taken actions to reduce operating costs, and the County continues to study the appropriate balance of sustainable services to available revenues. In FY 2019-20, the County introduced the 2020-2025 Strategic Plan for Library Services and made several investments in Library infrastructure and automation projects. Additionally, a Library Services Study Report was completed and presented to the Board of Supervisors on May 10, 2022. Financial outcomes of that report will be considered in future budget years. The General Fund has historically provided direct contributions for salary and benefit support of the County Librarian and funding support for centralized county services (A-87).

With the FY 2022-23 Budget, the *General Fund* contribution is $1.9 million. The FY 2022-23 recommended financing requirements of $10.3 million are supported by $9.1 million of revenue and *General Fund* support, $1.2 million in carryover fund balance, and $0 in reserve cancellations.

The ***Fire Control Fund*** is a Non-Major Governmental – Special Revenue fund managed by the County Executive Office and provides fire protection services through a contract with the California Department of Forestry and Fire Protection (CAL FIRE) and provides hazardous material response (HAZMAT) capability. Budgeted financing requirements of $6.4 million are supported by $5.3 million in estimated revenue, $1.0 million in carryover fund balance, and $0 in reserve cancellations. In FY 2022-23 the fund will continue to receive a contribution for fire services from the *General Fund* of just under $2.1 million. The County Executive Office continues to explore alternative service delivery models and additional funding sources for fire services for the County as a whole. Other financing sources include dedicated property tax, public safety sales tax and other miscellaneous revenue.

The ***Debt Service Fund*** is a Non-Major Governmental – Debt Service fund and housed within the CEO's Office budget. This fund accounts for principal, interest and fees on County debt service issued for certificates of participation (COP). The County's current COPs finance the juvenile hall, the Finance and Administration Center at the Placer County Government Center and the Bill Santucci Justice Center. The County's annual debt service to this fund is paid by other funds and revenue received. The budget is balanced with $7.1 million in estimated revenue.

Internal Service Funds

Placer County operates 12 internal service funds that are primarily used to provide services to other County departments. County departments are charged for services they received. Internal service funds are not intended to make a cumulative profit, nor should they indefinitely sustain operating losses. Placer County internal services funds are:

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

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

Enterprise Funds

Placer County will operate and manage the following six enterprise funds in FY 2022-23:

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

Enterprise funds typically provide utility, property management, and health services to the public and charge for the services provided. Enterprise funds are not required to recover full costs, but should remain solvent. These funds are classified as Proprietary – Enterprise funds.

Summary

In summary, the FY 2022-23 budget reflects Placer County's goals and initiatives, addresses emerging issues and priorities and continues the county's trend of providing exceptional services to Placer County constituents. The CEO Budget Office hopes that you found this budget overview helpful. The charts below provide a final, high level overview of the operating budget by system and by fund:

Budgets By System

System	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	Percent Change
Administration and Financial System	$ 72,592,190	$ 80,604,117	11.04%
Public Protection System	245,254,499	259,218,449	5.69%
Community and Cultural System	17,160,418	16,856,943	-1.77%
Health & Human Support System	254,682,869	280,446,750	10.12%
Land Use System	120,797,132	122,432,586	1.35%
Capital Facility Projects	54,355,034	153,693,401	182.76%
Non-Departmental Operations	244,812,928	242,841,222	-0.81%
Total Appropriations	**$ 1,009,655,070**	**$ 1,156,093,468**	**14.50%**
Transfers to Reserves	14,822,437	65,157,564	339.59%
Total Budget	**$ 1,024,477,507**	**$ 1,221,251,032**	**19.21%**

Budgets by Fund

Fund	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	Percent Change
General Fund	$ 356,741,456	$ 378,495,847	6.10%
Health and Human Services Fund	243,065,397	269,077,155	10.70%
Public Safety Fund	223,522,936	236,092,550	5.62%
Road Fund	77,972,187	66,026,921	-15.32%
Capital Project Funds	54,355,034	153,693,401	182.76%
Fire Fund	5,519,018	5,366,912	-2.76%
Library Fund	8,653,559	8,020,222	-7.32%
Other Operating Funds	39,825,483	39,320,460	-1.27%
Subtotal	**$ 1,009,655,070**	**$ 1,156,093,468**	**14.50%**
Transfers to Reserves	14,822,437	65,157,564	339.59%
Total Budget	**$ 1,024,477,507**	**$ 1,221,251,032**	**19.21%**

Overview

Placer County's Strategic Plan is established to guide future growth of the County over the next three to five years. The action-oriented plan outlines the specific outcomes, expected results, and related strategies on which the County will work collaboratively to deliver what our community needs.

- Communicate the County's vision and show the intended direction and emphasis over the next three to five years
- Align County employees, services, and programs with County goals
- Demonstrate the County's commitment to customer service
- Create a baseline to show progress over time and demonstrate accountability
- Guide decisions about policy, operations, and budget
- Define a roadmap that ensures efficiencies and commitment to improvement

Critical Success Factors

The Strategic Plan encompasses eight strategic initiatives, called Critical Success Factors (CSFs). The County's CSFs represent eight primary focus areas. Each CSF represents a priority that has been identified by the Board of Supervisors through strategic workshops led by the County Executive Officer. These CSFs lay the foundation for continued progress towards the County vision and act as a guide for budget priorities.

Each CSF has a set of strategic initiatives that is used to measure progress along the way with a corresponding work plan to guide staff and to inform the Board and public. Input from elected leaders and department directors has been instrumental in developing these initiatives. The work plan is intended as a flexible document that the County Executive Office manages to ensure accountability and timely completion of board-supported initiatives. The eight CSFs are:

1. Strategic Relationships and Community Engagement
2. Diversity of Achievable Housing Throughout the County
3. Public Serving Infrastructure and Amenities
4. Outcome-Focused Economic Development
5. Prudent and Comprehensive Financial Planning
6. Fiscally Sustainable Public Safety Services
7. Innovative, Integrated County Services
8. Balanced Land Use Planning and Environmental Stewardship

The following CSF sections outline completed, ongoing, and future efforts for FY 2022-23.

Strategic Relationships and Community Engagement

Redistricting

The redistricting process is initiated in the year following the U.S. Census, which happens once every 10 years as required by the U.S. Constitution. Census data allows County officials to realign supervisorial districts, accounting for shifts in population growth since the last Census and assuring equal representation for their constituents. Following months of public meetings and community input, the Board adopted the final supervisorial district map on December 14, 2021.

Board of Supervisors Outreach Alternatives

During FY 2021-22, the County continued efforts to expand the Board's outreach alternatives by updating the menu of outreach options to afford residents greater convenience without impacting outreach efficacy. A report back to the Board with recommendations will occur in FY 2022-23.

Community Townhalls

With the emergence and popularity of virtual meeting forums, the Board and County staff have held numerous, well-attended virtual townhalls to update community members on various items ranging from development, public safety, and County programs and services. Townhalls and virtual meeting forums will continue to be a key component to the County's continuous engagement with our communities moving forward.

Homelessness Response Project

The Board approved a contract for $195,000 (FY 2021-22) with MIG for facilitation, planning, and technical assistance in the development of a regional framework for working with homeless populations, resulting in a multi-jurisdictional Homelessness Response Project. Phase one of the project was presented to the Board on May 10, 2022, outlining benefits and concerns associated with desired outcomes within key areas. Next steps include identifying initiatives and actions that can be implemented to bring about improved outcomes in response to homelessness.

Implementation of the District Attorney Community Outreach Division

The District Attorney's (DA) Office implemented several new programs in the Community Outreach Division. Due to the expansion of the division, the DA requires an additional Full-Time Equivalent (FTE) Deputy DA position which is included in the FY 2022-23 budget.

Future Efforts

Looking ahead to FY 2022-23, future strategic community engagement initiatives include the deployment of a County-wide citizen survey to better understand and align the needs of County residents with County services and programs.

Diversity of Achievable Housing Throughout the County

Affordable Housing

Affordable housing continues to be a top priority of the Board, ensuring housing opportunities for all residents within the County. The Board of Supervisors has supported the use of $8 million of American Rescue Plan Act funds to support affordable housing efforts. Recent efforts are outlined below:

Mercy North Auburn

The Mercy North Auburn project consists of a 79-unit affordable housing development located in North Auburn at the future Placer County Government Center. A grand opening was held on May 11, 2022. The Board contributed three acres of county-owned property, along with housing vouchers and funding from two state grants totaling more than $4.5 million. Mercy North Auburn is in direct alignment with the County's vision to redevelop the Placer County Government Center with a variety of mixed-uses.

Expansion of the Workforce Preservation Program

The Board allocates up to $500,000 annually to preserve local workforce housing in Eastern Placer through a down payment assistance program, in which the County contributes 16% of a home's purchase price. In return, the buyer volunteers to limit future use of their home for affordable housing through a deed restriction. The program launched in July 2021, and to date, five buyers have utilized the program. In May 2022, staff received direction from the Board to expand the program with the intent to increase the use of the program. Options to expand the program will return to the Board in summer 2022.

Dollar Creek Crossing

Development of the Dollar Creek Crossing site for 150 units of affordable rental and homeownership housing is underway. The project description is currently being finalized for environmental review. The project is funded by a $2.5 million grant that the County was awarded through the State's Permanent Local Housing Allocation grant program.

Hopkins Village

Development is underway on Hopkins Village, a 40-unit development for local workers in the Tahoe–Truckee region. Buyers are currently in contract to purchase homes in summer 2022.

California Tahoe Conservancy Kings Beach Site

The County is collaborating with the California Tahoe Conservancy (CTC) to purchase a 1.5-acre parcel that CTC owns in Kings Beach to potentially develop achievable housing (up to 15 dwelling units per acre).

Housing Element Update

The Board approved the General Plan Housing Element update in May of 2021. The Housing Element is the guiding document for the development of housing in the unincorporated area of the County. The Housing Element also accommodates the County's fair share of the State-mandated regional housing needs.

Housing Related Code Amendments

The County is in-process of updating housing related County Code sections for mixed-use and multi-family residential development. The Board received a presentation on May 10, 2022, providing a high-level summary of the process and to receive direction of specific points raised at the November 16, 2021, meeting. The code amendments will ensure consistency and standardize language throughout code sections, provide additional development potential for multi-family and mixed-use residential development, update development standards, and streamline the approval process, to in-turn, encourage attainable housing within the County. The housing amendments were presented to the Board June 14, 2022 for adoption.

Public Service Infrastructure and Amenities

Library Services Study

In Fall of 2021, the Board of Supervisors directed the County Executive Office alongside Library executive leadership to hire a consultant to study the Placer County Library Services System. Goals of the study include the review of the current library service models and facilities, identify trends in alternative services, identify alternative service locations in and around North Lake Tahoe, and explore collaboration partnership with Nevada County and the Town of Truckee. On May 10, 2022, the results of the study were presented to the Board. Staff received direction to conduct public workshops and continue to work with Placer County Library groups. Staff will conduct further outreach and will return to the Board with a proposal for next steps based on the study recommendations.

Parks and Trails Master Plan

In October 2016, the Board of Supervisors directed staff to proceed with the production of its first-ever comprehensive Parks and Trail Master Plan. The 5-year planning process included online surveys, public meetings, focus group input, benchmarking research, inventory of existing park and trail facilities, and demographic and trends analysis. On May 24, 2022, the Board adopted the Parks and Trails Master Plan. The master plan will better inform the Board on future budget decisions related to parks and trails within the County.

Mental Health and Vocational Training and Medium Security Facility

On May 24, 2022, the Board approved a Design-Build Contract for SB863 and SB844 located at the South Placer Jail. SB863 is a 16,555 square-foot, 45-bed addition to provide housing, programming, and treatment space. SB844 is a 38,966 square-foot, 120-bed facility with educational, vocational, behavioral, and life-skills training space. The total cost of SB863 is $22,585,040 and SB844 is $43,543,234. Funding for these projects comes from multiple sources. Board of State and Community Corrections (BSCC) Jail Construction Financing Program will provide a total of $39,500,000, the American Rescue Plan Act (ARPA) funding contributes $5,000,000, and the County will fund $26,628,274. Project costs and offsetting revenues in the amount of $33,215,098 is included in the FY 2022-23 budget.

Sunset Area and Placer Ranch Sewer Investments

On August 10, 2021, the Board committed to $28 million in American Rescue Plan Act (ARPA) funds for sewer extension projects in East Placer's Sunset Area and Placer Ranch Specific Plan Area to provide backbone infrastructure for entitled, mixed-use development projects in West Placer.

HHS Building at the Placer County Government Center

Groundbreaking of the new Health and Human Services (HHS) Center at the Placer County Government Center commenced on February 23, 2022. The HHS Center will consolidate existing staff and services from six divisions in a 142,000-square-foot facility. The HHS Center is anticipated to be open by fall of 2023 and cost approximately $90.5 million. The HHS Center is being funded with Capital Facilities Improvement Fees ($14,022,883), lease revenue bonds ($72,000,000), and Tobacco Securitization proceeds ($4,457,117). Planned expenses in the Fiscal Year 2022-23 are budgeted at $68,240,835.

Outcome-Focused Economic Development

Eastern Placer Transient Occupancy Tax

On March 26, 1996, Placer County voters approved an increase in the rate of the transient occupancy tax (TOT) from 8% to 10% for a portion of Placer County legally described as the "North Lake Tahoe Transient Occupancy Tax Area." The TOT increase became effective October 1, 1996. It was renewed by the voters in 2002 and again in 2012 and is set to expire on September 30, 2022. On February 22, 2022, the Board adopted a resolution placing a County measure on the June 7, 2022 Ballot to reauthorize the additional 2% TOT. Approximately $4 million is generated annually by the 2% differential in TOT. In the past and through resolution from the Board, this money has been spent for projects and programs in the North Lake Tahoe area.

Placer Crime Lab at CSUS Placer Center

On November 5, 2019, the Board approved an amendment to the Five-Year Facilities Capital Improvement Plan (CIP) to add Placer Crime Lab as a project with construction anticipated to commence in FY 2024-25. The County and the California State University Sacramento (CSUS) are exploring a partnership to construct and operate a new crime lab at the future, 300-acre campus at Placer Center to streamline and improve the investigation, prosecution, and resolution of crimes. The total cost to construct the facility is approximately $30 million. The County is actively working with CSUS and other stakeholders to discuss operational and lease agreements. The CSUS campus master plan and Environmental Impact Report (EIR) will be presented to the CSUS Board of Trustees for adoption in 2023.

Placer County Government Center Private Sector Investments

Work on the Placer County Government Center (PCGC) is underway with a feasibility report prepared and an exclusive right to negotiate executed. Conceptual designs of the PCGC will be presented to the Board in summer of 2022.

Future Efforts

Looking ahead to FY 2022-23, future economic development initiatives include the preparation of a small business revolving loan fund to assist new and existing businesses within the County and a business retention expansion plan.

Prudent and Comprehensive Financial Planning

Multi-Year Budget Framework

The County Budget Office develops multi-year fiscal forecasts to project revenues and expenses for multiple years. With a purpose of developing fiscally sustainable budgets and managing long-term liabilities the multi-year model is used to anticipate economic changes and adjust budgets accordingly.

Post-Employment Obligations

Placer County is fully funded for the purpose of meeting its obligations to support retiree health programs. The Fiscal Year 2022-23 budget continues to fund annual retiree health programs. In addition, the County Board of Supervisors supports efforts to increase funding of pension obligations. The FY 2022-23 budget includes efforts to fund the annual required contributions as well as some advanced funding of the County's pension trust fund.

Asset Replacement Plan

Staff continue to work with departments, including Public Works, Sheriff, Parks and Open Space, and Facilities, on asset replacement plans that will be presented to the Board in FY 2022-23. The plans will include existing funding and status of assets, along with the necessary funding to meet useful life best practices.

Future Efforts

Looking ahead to FY 2022-23, financial planning initiatives include the initiation of an integrated financing plan for County capital projects and the preparation of maintenance plans for County facilities and parks.

Fiscally Sustainable Public Safety Services

Implementation of the Community Prosecution Unit

The Community Prosecution Unit involves a long-term, proactive partnership among the prosecutor's office, law enforcement, the community, and public and private organizations, whereby the authority of the prosecutor's office is used to solve problems, improve public safety, and enhance the quality of life of community members. Currently, there is one Supervising Deputy District Attorney (DDA) and a DDA assigned to the unit. There is a need for expansion of the program. Additional staffing is included in the FY 2022-23 budget and funded by Public Safety Sales Tax.

Placer County Fire

Fire services in Placer County are provided through a combination of municipal and independent Fire Districts, the US Forest Service, the State, and Placer County Fire. Placer County Fire is provided under contract with CAL FIRE and encompasses seven separate zones of benefit with widely varying property tax funding structures. To maintain existing County fire services, the FY 2022-23 Fire Fund budget includes a $2.1 million General Fund contribution, $2.5 million in Property Taxes, $800,000 in other revenues and use of fund balance/reserves of $28,000 to primarily fund the CAL FIRE contract (total cost of $4.4 million). The work of the Board-appointed Placer County Fire Ad Hoc Committee continued through FY 2021-22 on the evaluation of alternatives to improve the long-term fiscal sustainability of our Placer County-CAL FIRE partnership. The Committee presented the Fire Services Fiscal Sustainability Blueprint which included recommendations for a more sustainable and effective fire/emergency medical services system for the County.

Criminal Justice Policy Committee

The Criminal Justice Policy Committee (CJPC) is in-process of setting a retreat to update CJPC priorities in context of legislation and funding challenges. Other initiatives include a behavioral health crisis service pilot housed at Cirby Hills with approved funding of $6.7 million. Health and Human Services is working to establish an external evaluation of the pilot program when complete.

Office of Emergency Services (OES)

A new Staff Services Analyst position is being added to OES in FY 2022-23. This position would be responsible for supporting the various Firewise Communities and Fire Safe Councils within the County. This position will be funded by a grant from the California Fire Safe Council.

Innovative, Integrated County Services

Last Mile Broadband Program

The focus of the Placer County Last Mile Broadband Grant program is to provide resources to new and existing internet service providers to invest in building broadband infrastructure that supports economic development, public safety, remote learning, telehealth services, and overall community prosperity in Placer County. The Board has committed $10 million of American Rescue Plan Act (ARPA) funds towards county-wide broadband infrastructure projects. On October 12, 2021, the Board awarded an initial $500,000 to Wave Broadband for a $2.2 million project to expand high-speed internet service to serve approximately 1,500 residences and businesses in Auburn, North Auburn, and Penryn. Deployment of the broadband fiber commenced spring of 2022.

Idea Innovator Program

The Idea Innovator Program allows the opportunity for staff throughout the organization to submit ideas that provide innovative solutions to enhance County services and programs. This program was created to challenge and engage County employees to submit service improvement ideas that would compete for grant awards for a total of $150,000. In 2022, a total of 40 ideas were submitted that are currently under review by a cross-functional team of department leaders to receive grant funding. The selection review process is underway and anticipated to be completed by summer of 2022. Ideas that are chosen will then progress through the implementation phase throughout FY 2022-23. The program provides an opportunity to foster a culture of innovation and improvement that will lead to cost-savings and enhanced services.

Atherton Improvements

In October 2019, the County acquired the 54,503 square foot office/warehouse facility in the South Placer area. This facility will allow the Clerk-Recorder-Elections to relocate most of its operations from Auburn to South Placer, where the majority of Placer County's population resides. A total of $13.7 million is required for improvements to the facility and $8 million is budgeted in the FY 2022-23 budget. Once completed, the facility will offer expanded services to the region and allows for the consolidation of equipment storage.

Balanced Land Use Planning and Environmental Stewardship

Forest Health and Wildfire Prevention

The Regional Forest Health (RFH) program was established in May 2021 in recognition of the Board's commitment to improving forest health and reducing the risk and negative impacts of large, damaging wildfires in the County. The RFH program is designed to integrate forest management and wildfire risk reduction strategies and activities across County departments. It also coordinates the County's forest health and wildfire resilience-related work with stakeholders such as State and Federal agencies, and local partners to preserve vital resources while reducing the risk of catastrophic wildfire impacts on County residents, property, and critical infrastructure. Funding in the FY 2022-23 Parks and Open Space budget includes $884,000 to continue hazardous vegetation abatement on County-owned properties. This funding for FY 2022-23 is the second year of a three-year commitment to support this work.

General Plan Update

The Board approved $100,000 to initiate an update to the County's General Plan adopted in 2013. In FY 2022-23 staff will present a draft scope of work and public outreach strategy to receive direction to begin the update.

Regional Groundwater Sustainability Plan

On January 11, 2022, the Board approved a regional groundwater sustainability plan (GSP) to protect groundwater resources in a portion of western Placer. In coordination with multiple regional agencies, the GSP details a long-term management plan for groundwater to avoid depletion of the resource. The GSP details several projects that will help protect the region's groundwater levels and dependent ecosystems. The plan also calls for proactive coordination with land use agencies and improvement of well permitting processes so that new wells do not impact the water flow of existing wells. In FY 2022-23 the County General Fund will fund $250,000 for administration of the West Placer Sustainable Groundwater Agency.

Open Space and Placer County Conservation Program (PCCP)

The Board of Supervisors has been asked to support a $1 million contribution to the Open Space Fund and to approve the addition of a Property Manager for the PCCP. Both of these investments will foster the acquisition and land use planning related to the County's efforts to preserve open space and mitigate impacts from development.

COUNTY OF Placer

County Employees

COUNTY OF Placer

Position Allocation Summary by Department

Fiscal Year 2022-23 Adopted Budget

Department Name	2020-21 Allocated Positions	2021-22 Allocated Positions	2022-23 Recommended Allocated Positions	2022-23 Adopted Allocated Positions
Agricultural Commissioner/Sealer	19	19	21	21
Assessor	79	79	83	83
Auditor-Controller	55	55	56	56
Child Support Services	47	47	47	47
Community Dev Resource Agency	121	141	153	153
County Clerk-Recorder-Registrar	52	52	53	53
County Counsel	26	26	28	28
County Executive Office	111	111	110	110
District Attorney	118	119	127	127
Health & Human Services	743	756	783	783
Human Resources	52	51	51	51
Information Technology	81	81	83	83
Library Services	49	49	49	49
Parks and Open Space	-	21	24	24
Probation	149	149	149	149
Public Works	299	263	279	279
Facilities	72	73	73	73
Sheriff-Coroner-Marshal	577	581	595	595
Treasurer-Tax Collector	33	34	34	34
Total Allocated Positions	**2,683**	**2,707**	**2,798**	**2,798**

Funded Position Summary by Department

Fiscal Year 2022-23 Adopted Budget

Department Name	2020-21 Funded Positions	2021-22 Funded Positions	2022-23 Recommended Funded Positions	2022-23 Adopted Funded Positions
Agricultural Commissioner/Sealer	19	19	21	21
Assessor	79	79	83	83
Auditor-Controller	55	55	56	56
Child Support Services	47	47	47	47
Community Dev Resource Agency	121	141	153	153
County Clerk-Recorder-Registrar	52	52	53	53
County Counsel	26	26	28	28
County Executive Office	117	117	116	116
District Attorney	118	119	127	127
Health & Human Services	743	756	783	783
Human Resources	52	51	51	51
Information Technology	83	83	85	85
Library Services	49	49	49	49
Parks and Open Space	-	21	24	24
Probation	149	149	149	149
Public Works	299	263	279	279
Facilities	72	73	73	73
Sheriff-Coroner-Marshal	566	570	584	584
Treasurer-Tax Collector	33	34	34	34
Total Funded Positions	**2,680**	**2,704**	**2,795**	**2,795**

Position Allocation Summary by Fund

Fiscal Year 2022-23 Adopted Budget

Fund & Department	2020-21 Allocated Positions	2021-22 Allocated Positions	2022-23 Recommended Allocated Positions	2022-23 Adopted Allocated Positions
County Operating Funds				
Agricultural Commissioner/Sealer	19	19	21	21
Assessor	79	79	83	83
Auditor-Controller	41	40	41	41
Community Development Resource Agency	121	141	153	153
County Clerk-Recorder-Registrar	52	52	53	53
County Counsel	26	26	28	28
County Executive Office	97	97	96	96
Facilities	37	37	37	37
Human Resources	29	36	36	36
Parks and Open Space	-	21	24	24
Public Works	38	17	15	15
Treasurer-Tax Collector	30	31	31	31
Total General Fund	**569**	**596**	**618**	**618**
Child Support Services	47	47	47	47
Total Child Support Services Fund	**47**	**47**	**47**	**47**
Health & Human Services	741	753	780	780
Total Health and Human Services Fund	**741**	**753**	**780**	**780**
Health & Human Services	2	3	3	3
Total Housing Authority Fund	**2**	**3**	**3**	**3**
District Attorney	118	119	127	127
Probation	149	149	149	149
Sheriff-Coroner-Marshal	577	581	595	595
Total Public Safety Fund	**844**	**849**	**871**	**871**
Public Works	113	113	112	112
Total Road Fund	**113**	**113**	**112**	**112**
Library	49	49	49	49
Total Library Fund	**49**	**49**	**49**	**49**
Total County Operating Funds	**2,365**	**2,410**	**2,480**	**2,480**
County Proprietary Funds				
Auditor-Controller	14	15	15	15
Information Technology	81	81	83	83
County Executive Office	14	14	14	14
Human Resources	23	15	15	15
Public Works	148	133	152	152
Facilities	35	36	36	36
Treasurer-Tax Collector	3	3	3	3
Total Proprietary Funds	**318**	**297**	**318**	**318**
Total County Allocated Positions	**2,683**	**2,707**	**2,798**	**2,798**

FY 2022-23 Adopted Budget

Position Allocation by Department / Cost Center / Classification

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Agricultural Commissioner/Sealer Department								
Agricultural Commissioner	11750	Agricultural & Standards Inspector Supervising	6,075	7,587	1	1	1	1
Agricultural Commissioner	12406	Accounting Technician	4,318	5,392	1	1	1	1
Agricultural Commissioner	14504	Agricultural & Standards Inspector - Senior	5,509	6,881	7	7	7	7
Agricultural Commissioner	14805	Wildlife Specialist	4,318	5,392	3	3	3	3
Agricultural Commissioner	19015	Agricultural Inspector Aide	2,922	3,649	1	1	1	1
Agricultural Commissioner	19835	Deputy Agricultural Commissioner/Sealer	7,242	9,045	1	1	1	1
Agricultural Commissioner	19903	Agricultural Commissioner/Sealer	10,256	12,806	1	1	1	1
Regional Forest Health	14711	Staff Services Analyst - Senior	6,528	8,152	-	1	-	1
Regional Forest Health	19885	Principal Management Analyst	9,474	11,835	-	1	-	1
Farm Advisor	12204	Administrative Clerk - Senior	3,552	4,436	3	3	3	3
Farm Advisor	12321	Executive Secretary	4,418	5,517	1	1	1	1
Agricultural Commissioner/Sealer Total Positions					**19**	**21**	**19**	**21**
Assessor's Office								
Assessor	11761	Business Process Analyst	7,608	9,502	1	1	1	1
Assessor	12203	Administrative Clerk - Journey	3,221	4,025	6	6	6	6
Assessor	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Assessor	12406	Accounting Technician	4,318	5,392	1	-	1	-
Assessor	13505	Chief Appraiser	9,764	12,196	3	3	3	3
Assessor	13514	Assessment Supervisor	6,075	7,587	3	4	3	4
Assessor	13538	Appraiser - Supervising	8,121	10,142	4	5	4	5
Assessor	13543	Managing Appraiser	8,835	11,034	3	3	3	3
Assessor	14601	Appraisal Technician	4,533	5,661	12	12	12	12
Assessor	14603	Appraiser - Associate	6,377	7,965	15	17	15	17
Assessor	14607	Appraiser - Senior	7,384	9,220	12	13	12	13
Assessor	14609	Auditor - Appraiser - Senior	7,384	9,220	2	2	2	2
Assessor	14611	Auditor - Appraiser - Associate	6,377	7,965	2	2	2	2
Assessor	14625	Accountant - II	5,509	6,881	-	1	-	1
Assessor	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Assessor	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Assessor	14864	Cadastral Technician - II	4,760	5,944	2	1	2	1
Assessor	14866	Geographic Information System Technician - II	5,247	6,554	1	-	1	-
Assessor	14869	Geographic Information System Analyst - II	6,855	8,561	1	2	1	2
Assessor	14915	Administrative Technician	4,418	5,517	1	1	1	1

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Assessor	15704	Information Technology Technician - II	5,370	6,706	1	2	1	2
Assessor	15711	Information Technology Specialist	6,528	8,152	2	1	2	1
Assessor	15716	Information Technology Analyst - II	7,197	8,989	-	1	-	1
Assessor	15717	Information Technology Analyst - Senior	7,935	9,909	1	-	1	-
Assessor	19502	Assessor/Map Supervisor	16,716	16,716	1	1	1	1
Assessor	19804	Chief Deputy Assessor	11,797	14,733	1	1	1	1
Assessor	19864	Information Technology Supervisor	8,835	11,034	1	1	1	1
Assessor's Office Total Positions					**79**	**83**	**79**	**83**
Auditor-Controller's Office								
Auditor-Controller	11715	Managing Accountant - Auditor	9,285	11,596	3	3	3	3
Auditor-Controller	11760	Accountant Auditor Supervising	7,387	9,227	3	3	3	3
Auditor-Controller	11766	Payroll Manager	9,285	11,596	1	1	1	1
Auditor-Controller	11776	Auditor - II	5,784	7,225	2	3	2	3
Auditor-Controller	11777	Auditor - Senior	6,698	8,365	1	1	1	1
Auditor-Controller	11803	Payroll Technician	4,318	5,392	4	4	4	4
Auditor-Controller	12203	Administrative Clerk - Journey	3,221	4,025	1	1	1	1
Auditor-Controller	12321	Executive Secretary	4,418	5,517	1	1	1	1
Auditor-Controller	12403	Accounting Assistant - Journey	3,633	4,538	4	3	4	3
Auditor-Controller	12404	Accounting Assistant - Senior	3,817	4,767	1	1	1	1
Auditor-Controller	12406	Accounting Technician	4,318	5,392	4	4	4	4
Auditor-Controller	14622	Accountant - Senior	6,377	7,965	5	5	5	5
Auditor-Controller	14625	Accountant - II	5,509	6,881	6	7	6	7
Auditor-Controller	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Auditor-Controller	15716	Information Technology Analyst - II	7,197	8,989	1	1	1	1
Auditor-Controller	19503	Auditor - Controller	16,716	16,716	1	1	1	1
Auditor-Controller	19852	Assistant Auditor/Controller	11,797	14,733	1	1	1	1
Workday Support	11761	Business Process Analyst	7,608	9,502	1	1	1	1
Workday Support	11784	Enterprise Resource Planning Analyst	6,892	8,606	6	6	6	6
Workday Support	11785	Enterprise Resource Planning Analyst - Senior	7,608	9,502	3	3	3	3
Workday Support	11786	Enterprise Resource Planning Manager	9,764	12,196	1	1	1	1
Workday Support	15717	Information Technology Analyst - Senior	7,935	9,909	4	3	4	3
Workday Support	19864	Information Technology Supervisor	8,835	11,034	-	1	-	1
Auditor-Controller's Office Total Positions					**55**	**56**	**55**	**56**

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Child Support Services								
Child Support Services	12203	Administrative Clerk - Journey	3,221	4,025	2	2	2	2
Child Support Services	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Child Support Services	14703	Administrative Services Officer - II	7,242	9,045	1	1	1	1
Child Support Services	14915	Administrative Technician	4,418	5,517	1	1	1	1
Child Support Services	19869	Assistant Director of Child Support Services	11,910	14,875	1	1	1	1
Child Support Services	14130	Child Support Attorney - IV	10,391	12,976	2	2	2	2
Child Support Services	14127	Child Support Attorney - Senior	10,908	13,622	1	1	1	1
Child Support Services	14331	Child Support Program Manager	7,101	8,866	1	1	1	1
Child Support Services	12705	Child Support Specialist - II	4,111	5,134	25	25	25	25
Child Support Services	12706	Child Support Specialist - Senior	4,533	5,661	4	4	4	4
Child Support Services	12710	Child Support Supervisor	5,509	6,881	3	3	3	3
Child Support Services	19866	Director Of Child Support Services	13,019	16,260	1	1	1	1
Child Support Services	12321	Executive Secretary	4,418	5,517	1	1	1	1
Child Support Services	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Child Support Services	14710	Staff Services Analyst - II	5,921	7,394	2	2	2	2
Child Support Services Total Positions					**47**	**47**	**47**	**47**
Community Development Resource Agency								
Administration	11713	Building Services Manager	8,240	10,293	1	1	1	1
Administration	11720	Community Development Technician - Associate	4,999	6,242	6	6	6	6
Administration	11724	Community Development Technician - Senior	5,509	6,881	1	1	1	1
Administration	11725	Community Development Technician - Supervising	6,075	7,587	1	1	1	1
Administration	11789	Deputy Director of CDRA	11,105	13,870	2	2	2	2
Administration	12203	Administrative Clerk - Journey	3,221	4,025	6	4	6	4
Administration	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Administration	12321	Executive Secretary	4,418	5,517	1	1	1	1
Administration	12403	Accounting Assistant - Journey	3,633	4,538	1	1	1	1
Administration	13573	Management Analyst - Senior	7,608	9,502	1	1	1	1
Administration	14224	Principal Planner	8,835	11,034	1	3	1	3
Administration	14622	Accountant - Senior	6,377	7,965	1	1	1	1
Administration	14625	Accountant - II	5,509	6,881	1	1	1	1
Administration	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Administration	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Administration	14710	Staff Services Analyst - II	5,921	7,394	1	2	1	2
Administration	14824	Code Compliance Officer - II	5,509	6,881	-	2	-	2
Administration	14866	Geographic Information System Technician - II	5,247	6,554	1	1	1	1

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Administration	14869	Geographic Information System Analyst - II	6,855	8,561	2	2	2	2
Administration	14915	Administrative Technician	4,418	5,517	1	2	1	2
Administration	15711	Information Technology Specialist	6,528	8,152	1	2	1	2
Administration	15716	Information Technology Analyst - II	7,197	8,989	-	1	-	1
Administration	15722	Information Technology Specialist - Senior	7,197	8,989	1	1	1	1
Administration	19864	Information Technology Supervisor	8,835	11,034	1	1	1	1
Administration	19882	CDRA Director	14,818	18,505	1	1	1	1
Administration	19885	Principal Management Analyst	9,474	11,835	1	1	1	1
Building Services	11713	Building Services Manager	8,240	10,293	1	1	1	1
Building Services	11720	Community Development Tech - Associate	4,999	6,242	6	6	6	6
Building Services	11724	Community Development Tech - Senior	5,509	6,881	1	1	1	1
Building Services	12203	Administrative Clerk - Journey	3,221	4,025	3	4	3	4
Building Services	12204	Administrative Clerk - Senior	3,552	4,436	2	1	2	1
Building Services	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Building Services	13537	Code Compliance Officer - Supervising	6,216	7,764	1	2	1	2
Building Services	13549	Building Inspector - Senior	6,698	8,365	3	3	3	3
Building Services	13550	Building Inspector - Supervising	7,384	9,220	2	2	2	2
Building Services	14821	Building Inspector - II	5,921	7,394	19	18	19	18
Building Services	14824	Code Compliance Officer - II	5,509	6,881	6	6	6	6
Building Services	14915	Administrative Technician	4,418	5,517	-	1	-	1
Building Services	19945	Deputy Director of Building Services	11,105	13,870	1	1	1	1
Engineering & Surveying	11738	County Surveyor	10,057	12,560	1	1	1	1
Engineering & Surveying	11748	Deputy Director of Engineering & Surveying	11,105	13,870	1	1	1	1
Engineering & Surveying	12203	Administrative Clerk - Journey	3,221	4,025	-	1	-	1
Engineering & Surveying	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Engineering & Surveying	13517	Civil Engineer - Senior	9,185	11,471	5	5	5	5
Engineering & Surveying	14202	Engineer - Assistant	6,855	8,561	3	4	3	4
Engineering & Surveying	14203	Civil Engineer - Associate	7,935	9,909	4	4	4	4
Engineering & Surveying	14204	Surveyor - Associate	7,935	9,909	1	2	1	2
Engineering & Surveying	14207	Surveyor - Assistant	6,855	8,561	2	2	2	2
Engineering & Surveying	14209	Surveyor - Senior	9,185	11,471	1	1	1	1
Engineering & Surveying	14824	Code Compliance Officer - II	5,509	6,881	-	1	-	1
Engineering & Surveying	15576	Engineering Technician - II	5,509	6,881	6	6	6	6
Engineering & Surveying	19876	Engineering Manager	10,260	12,813	2	2	2	2
PCCP Administration	11757	PCCP Prog Administrator	11,910	14,875	1	1	1	1
PCCP Administration	14223	Planner - Senior	7,197	8,989	1	1	1	1
PCCP Administration	11801	Conservation Program Biologist	7,197	8,989	1	1	1	1

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Planning Services	11720	Community Development Tech - Associate	4,999	6,242	2	2	2	2
Planning Services	11724	Community Development Tech - Senior	5,509	6,881	1	1	1	1
Planning Services	11747	Housing Specialist	7,556	9,438	1	1	1	1
Planning Services	11809	Planning Manager	9,764	12,196	-	1	-	1
Planning Services	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Planning Services	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Planning Services	12324	Board/Commission Clerk - Senior	4,418	5,517	1	1	1	1
Planning Services	13535	Planning Director - Planning Services Division	11,910	14,875	1	1	1	1
Planning Services	14221	Planner - Associate	5,639	7,043	6	7	6	7
Planning Services	14223	Planner - Senior	7,197	8,989	7	7	7	7
Planning Services	14224	Principal Planner	8,835	11,034	3	2	3	2
Planning Services	14225	Planner - Supervising	7,935	9,909	4	4	4	4
Planning Services	14915	Administrative Technician	4,418	5,517	1	1	1	1
Community Development Resource Agency Total Positions					**141**	**153**	**141**	**153**
County Clerk-Recorder								
Clerk-Recorder-Elections	12203	Administrative Clerk - Journey	3,221	4,025	1	1	1	1
Clerk-Recorder-Elections	12321	Executive Secretary	4,418	5,517	1	1	1	1
Clerk-Recorder-Elections	12561	Clerk/Recorder/Elections Technician - Journey	4,007	5,006	22	22	22	22
Clerk-Recorder-Elections	12565	Clerk/Recorder/Elections Technician - Senior	4,209	5,254	9	9	9	9
Clerk-Recorder-Elections	13402	Clerk/Recorder/Elections Supervisor	4,638	5,795	2	3	2	3
Clerk-Recorder-Elections	13405	Clerk/Recorder/Elections Supervisor - Senior	5,115	6,387	2	2	2	2
Clerk-Recorder-Elections	13451	Clerk/Recorder/Elections Manager	8,240	10,293	3	3	3	3
Clerk-Recorder-Elections	14625	Accountant - II	5,509	6,881	1	1	1	1
Clerk-Recorder-Elections	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Clerk-Recorder-Elections	14866	Geographic Information System Technician - II	5,247	6,554	1	1	1	1
Clerk-Recorder-Elections	14915	Administrative Technician	4,418	5,517	2	2	2	2
Clerk-Recorder-Elections	15704	Information Technology Technician - II	5,370	6,706	1	1	1	1
Clerk-Recorder-Elections	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Clerk-Recorder-Elections	15716	Information Technology Analyst - II	7,197	8,989	1	1	1	1
Clerk-Recorder-Elections	19505	County Clerk/Recorder/Microfilm Supervisor	16,716	16,716	1	1	1	1
Clerk-Recorder-Elections	19808	Assistant Registrar-Recorder	9,961	12,438	1	1	1	1
Clerk-Recorder-Elections	19843	Assistant County Clerk	9,961	12,438	1	1	1	1
Clerk-Recorder-Elections	19864	Information Technology Supervisor	8,835	11,034	1	1	1	1
County Clerk-Recorder Total Positions					**52**	**53**	**52**	**53**

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
County Counsel								
County Counsel	11769	Civil Legal Secretary - II	4,418	5,517	3	3	3	3
County Counsel	11770	Civil Legal Secretary - Senior	4,871	6,082	2	2	2	2
County Counsel	11771	Civil Legal Secretary Supervising	5,370	6,706	1	1	1	1
County Counsel	11811	Chief Assistant County Counsel	15,430	19,269	-	1	-	1
County Counsel	12403	Accounting Assistant - Journey	3,633	4,538	1	-	1	-
County Counsel	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
County Counsel	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
County Counsel	14915	Administrative Technician	4,418	5,517	-	1	-	1
County Counsel	19810	Assistant County Counsel	13,969	17,446	1	1	1	1
County Counsel	19811	Deputy County Counsel - Senior	11,563	14,439	3	3	3	3
County Counsel	19828	Deputy County Counsel - Supervising	12,522	15,636	3	3	3	3
County Counsel	19831	Deputy County Counsel - IV	11,001	13,738	9	10	9	10
County Counsel	19909	County Counsel	17,032	21,271	1	1	1	1
County Counsel Total Positions					**26**	**28**	**26**	**28**
County Executive Office								
Administration	11711	Executive Assistant	5,370	6,706	1	1	1	1
Administration	11761	Business Process Analyst	7,608	9,502	1	-	1	-
Administration	11815	Legislative & Governmental Affairs Coordinator	8,663	10,821	-	1	-	1
Administration	12203	Administrative Clerk - Journey	3,221	4,025	-	1	-	1
Administration	12308	Administrative Secretary	4,007	5,006	1	-	1	-
Administration	12321	Executive Secretary	4,418	5,517	2	1	2	1
Administration	12403	Accounting Assistant - Journey	3,633	4,538	1	-	1	-
Administration	12406	Accounting Technician	4,318	5,392	1	-	1	-
Administration	13573	Management Analyst - Senior	7,608	9,502	10	2	10	2
Administration	14622	Accountant - Senior	6,377	7,965	1	1	1	1
Administration	14625	Accountant - II	5,509	6,881	3	-	3	-
Administration	14704	Administrative & Fiscal Operations Manager	8,161	10,190	2	-	2	-
Administration	14710	Staff Services Analyst - II	5,921	7,394	1	-	1	-
Administration	14760	Management Analyst - II	6,892	8,606	-	5	-	5
Administration	14915	Administrative Technician	4,418	5,517	1	1	1	1
Administration	19805	Assistant County Executive Officer	14,818	18,505	1	2	1	2
Administration	19817	Finance & Budget Operations Manager	10,891	13,601	1	-	1	-
Administration	19857	Deputy County Executive Officer	11,563	14,439	3	1	3	1
Administration	19885	Principal Management Analyst	9,474	11,835	3	3	3	3
Administration	19912	County Executive Officer	20,173	25,192	1	1	1	1

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Finance & Budget Office	11814	Budget Administrator	9,285	11,596	-	1	-	1
Finance & Budget Office	14760	Management Analyst - II	6,892	8,606	-	3	-	3
Finance & Budget Office	19857	Deputy County Executive Officer	11,563	14,439	-	1	-	1
Financial & Business Operations	11774	Accountant - Supervising	7,015	8,760	-	1	-	1
Financial & Business Operations	12403	Accounting Assistant - Journey	3,633	4,538	-	1	-	1
Financial & Business Operations	12406	Accounting Technician	4,318	5,392	-	2	-	2
Financial & Business Operations	14625	Accountant - II	5,509	6,881	-	3	-	3
Financial & Business Operations	14704	Administrative & Fiscal Operations Manager	8,161	10,190	-	1	-	1
Board of Supervisors	12321	Executive Secretary	4,418	5,517	2	2	2	2
Board of Supervisors	19501	Supervisor - Board of Supervisors	7,046	7,046	5	5	5	5
Board of Supervisors	19803	Board Support Services Coordinator	5,921	7,394	1	1	1	1
Board of Supervisors	19885	Principal Management Analyst	9,474	11,835	1	1	1	1
Board of Supervisors	111734	District Director Contract	6,150	7,679	-	-	6	6
Clerk of the Board	11780	Deputy Clerk of the Board	6,302	7,869	1	1	1	1
Clerk of the Board	12308	Administrative Secretary	4,007	5,006	1	-	1	-
Clerk of the Board	12311	Board/Commission Clerk - II	4,007	5,006	1	2	1	2
Clerk of the Board	12324	Board/Commission Clerk - Senior	4,418	5,517	1	1	1	1
Clerk of the Board	19812	Clerk Of The Board Of Supervisors	7,608	9,502	1	1	1	1
Economic Development	11751	Film Office Program Manager	6,689	8,355	1	-	1	-
Economic Development	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Economic Development	14915	Administrative Technician	4,418	5,517	1	1	1	1
Economic Development	15593	Economic Development Specialist	5,639	7,043	1	2	1	2
Economic Development	15594	Economic Development Specialist - Senior	6,855	8,561	1	1	1	1
Economic Development	19885	Principal Management Analyst	9,474	11,835	1	1	1	1
Economic Development	19924	Economic Development Manager	9,474	11,835	1	1	1	1
Emergency Services	11732	Emergency Services Specialist - II	4,871	6,082	1	1	1	1
Emergency Services	11773	Staff Services Manager	7,178	8,965	-	1	-	1
Emergency Services	15713	Emergency Services Coordinator	6,757	8,438	1	1	1	1
Emergency Services	19815	Assistant Director of Emergency Services	9,961	12,438	1	1	1	1
Emergency Services	19822	Emergency Services Program Manager	8,081	10,091	1	-	1	-
Procurement	13576	Buyer - Senior	5,921	7,394	2	2	2	2
Procurement	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Procurement	14757	Buyer - II	5,115	6,387	5	5	5	5
Procurement	14915	Administrative Technician	4,418	5,517	1	1	1	1
Procurement	19868	Purchasing Manager	7,762	9,695	1	1	1	1
Revenue Services	11767	Revenue Services Supervisor	5,784	7,225	1	1	1	1
Revenue Services	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Revenue Services	12403	Accounting Assistant - Journey	3,633	4,538	4	5	4	5
Revenue Services	12406	Accounting Technician	4,318	5,392	1	1	1	1
Revenue Services	13577	Revenue Services Manager	7,537	9,412	1	1	1	1
Revenue Services	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Revenue Services	14881	Collection Agent - II	4,007	5,006	10	9	10	9
Revenue Services	14883	Collection Agent - Senior	4,638	5,795	2	2	2	2
Public Information Office	11752	Director of Communications & Public Affairs	9,474	11,835	1	1	1	1
Public Information Office	11787	Visual Communications Specialist	7,197	8,989	1	1	1	1
Public Information Office	11788	Digital Communications Specialist	7,197	8,989	1	1	1	1
Public Information Office	14922	Public Information Assistant	6,302	7,869	3	3	3	3
Public Information Office	19832	Public Information Officer	8,325	10,395	1	1	1	1
Document Solutions	11620	Document Solutions Worker	3,463	4,325	2	1	2	1
Document Solutions	11627	Document Solutions Technician	3,817	4,767	3	3	3	3
Document Solutions	11629	Document Solutions Technician - Senior	4,209	5,254	1	1	1	1
Document Solutions	11822	Records Coordinator	6,491	8,105	-	1	-	1
Document Solutions	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Document Solutions	12406	Accounting Technician	4,318	5,392	1	1	1	1
Document Solutions	13418	Document Solutions Manager	6,892	8,606	1	1	1	1
Risk Management	14760	Management Analyst - II	6,892	8,606	1	1	1	1
Risk Management	14759	Assistant Risk Manager	9,474	11,835	1	1	1	1
Risk Management	14915	Administrative Technician	4,418	5,517	2	2	2	2
Risk Management	19836	Risk Management Administrator	7,845	9,797	1	1	1	1
County Executive Office Total Positions					**111**	**110**	**117**	**116**
District Attorney								
District Attorney	11773	Staff Services Manager	7,178	8,965	1	1	1	1
District Attorney	11779	SART Nurse Coordinator	12,754	15,929	1	2	1	2
District Attorney	11792	Chief Assistant District Attorney	15,278	19,081	1	1	1	1
District Attorney	12203	Administrative Clerk - Journey	3,221	4,025	3	-	3	-
District Attorney	12204	Administrative Clerk - Senior	3,552	4,436	1	4	1	4
District Attorney	12306	Legal Secretary - Journey	3,916	4,890	16	16	16	16
District Attorney	12307	Legal Secretary - Senior	4,318	5,392	2	2	2	2
District Attorney	12321	Executive Secretary	4,418	5,517	1	1	1	1
District Attorney	12325	Administrative Legal Supervisor	4,760	5,944	1	1	1	1
District Attorney	12352	Administrative Legal Clerk - Journey	3,552	4,436	1	-	1	-
District Attorney	12354	Administrative Legal Clerk - Senior	3,916	4,890	1	1	1	1
District Attorney	12851	Victim/Witness Advocate - II	4,111	5,134	7	7	7	7

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
District Attorney	12852	Victim/Witness Advocate - Senior	4,533	5,661	2	2	2	2
District Attorney	12856	Claims Specialist - II	4,111	5,134	2	2	2	2
District Attorney	12857	Claims Specialist - Senior	4,533	5,661	1	1	1	1
District Attorney	13404	Victim/Witness Supervisor	4,999	6,242	1	1	1	1
District Attorney	13831	Investigator - Chief District Attorney	10,053	12,555	1	1	1	1
District Attorney	13833	Investigator - Supervising District Attorney	9,589	11,974	3	4	3	4
District Attorney	14122	Deputy District Attorney - Senior	10,908	13,622	7	7	7	7
District Attorney	14123	Deputy District Attorney - IV	10,391	12,976	29	33	29	33
District Attorney	14625	Accountant - II	5,509	6,881	-	1	-	1
District Attorney	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	-	1	-
District Attorney	14704	Administrative & Fiscal Operations Manager	8,161	10,190	-	1	-	1
District Attorney	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
District Attorney	14915	Administrative Technician	4,418	5,517	4	3	4	3
District Attorney	14922	Public Information Assistant	6,302	7,869	-	1	-	1
District Attorney	15422	Paralegal - II	4,533	5,661	1	1	1	1
District Attorney	15430	Investigative Assistant	4,760	5,944	5	7	5	7
District Attorney	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
District Attorney	15722	Information Technology Specialist - Senior	7,197	8,989	1	1	1	1
District Attorney	16103	Investigator - District Attorney	8,349	10,126	12	12	12	12
District Attorney	16625	Investigator - Welfare Fraud/Child Support	8,349	10,126	2	2	2	2
District Attorney	19506	District Attorney	20,987	20,987	1	1	1	1
District Attorney	19806	Assistant District Attorney	13,830	17,273	2	2	2	2
District Attorney	19875	Deputy District Attorney - Supervising	12,522	15,636	6	6	6	6
District Attorney Total Positions					**119**	**127**	**119**	**127**
Facilities Management								
Administration	11735	Deputy Director of Facilities Management	10,466	13,071	2	2	2	2
Administration	11774	Accountant - Supervising	7,015	8,760	1	1	1	1
Administration	11791	Director of Facilities Management	12,142	15,165	1	1	1	1
Administration	12303	Secretary - Journey	3,297	4,118	1	1	1	1
Administration	12321	Executive Secretary	4,418	5,517	1	1	1	1
Administration	12403	Accounting Assistant - Journey	3,633	4,538	2	2	2	2
Administration	14622	Accountant - Senior	6,377	7,965	1	1	1	1
Administration	14625	Accountant - II	5,509	6,881	1	1	1	1
Administration	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Administration	14915	Administrative Technician	4,418	5,517	1	1	1	1
Building Maintenance	11101	Custodian - II	3,221	4,025	6	6	6	6

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Building Maintenance	11102	Custodian - Supervising	3,916	4,890	1	1	1	1
Building Maintenance	11104	Custodian - Senior	3,552	4,436	2	2	2	2
Building Maintenance	11411	Building Crafts Mechanic	4,638	5,795	10	10	10	10
Building Maintenance	11413	Building Crafts Mechanic - Senior	5,115	6,387	8	8	8	8
Building Maintenance	11736	Fire Application Technician	5,921	7,394	1	1	1	1
Building Maintenance	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Building Maintenance	13113	Building Crafts Mechanic - Supervising - Senior	6,377	7,965	2	2	2	2
Building Maintenance	13114	Building Maintenance Superintendent	8,835	11,034	1	1	1	1
Building Maintenance	13115	Building Crafts Mechanic - Supervising	5,639	7,043	3	3	3	3
Building Maintenance	14794	Project Manager - Senior	6,698	8,365	1	1	1	1
Capital Improvements - GF	13545	Capital Improvements Manager	9,856	12,310	1	1	1	1
Capital Improvements - GF	14212	Architect	7,753	9,682	2	2	2	2
Capital Improvements - GF	14213	Architect - Senior	8,547	10,674	2	2	2	2
Capital Improvements - GF	14793	Project Manager - II	6,075	7,587	-	1	-	1
Capital Improvements - GF	14794	Project Manager - Senior	6,698	8,365	3	3	3	3
Capital Improvements - GF	15576	Engineering Technician - II	5,509	6,881	2	1	2	1
Museums	11772	Museum Curator - Supervising	4,784	5,977	1	1	1	1
Museums	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Museums	14780	Museum Curator	3,916	4,890	3	3	3	3
Museums	15412	Exhibit Technician	3,916	4,890	1	1	1	1
Museums	19931	Museums Administrator	8,325	10,395	1	1	1	1
Real Estate Services	13522	Property Manager	8,405	10,499	1	1	1	1
Real Estate Services	14793	Project Manager - II	6,075	7,587	3	3	3	3
Real Estate Services	14794	Project Manager - Senior	6,698	8,365	3	3	3	3
Real Estate Services	14915	Administrative Technician	4,418	5,517	1	1	1	1
Facilities Management Department Total Positions					**73**	**73**	**73**	**73**
Health & Human Services								
Administration	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Administration	11773	Staff Services Manager	7,178	8,965	2	2	2	2
Administration	11774	Accountant - Supervising	7,015	8,760	3	3	3	3
Administration	11804	Director of Health & Human Services/Chief Psychiatrist	19,774	24,697	1	1	1	1
Administration	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Administration	12308	Administrative Secretary	4,007	5,006	1	-	1	-
Administration	12321	Executive Secretary	4,418	5,517	1	1	1	1
Administration	12403	Accounting Assistant - Journey	3,633	4,538	5	7	5	7
Administration	12404	Accounting Assistant - Senior	3,817	4,767	10	10	10	10

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Administration	12406	Accounting Technician	4,318	5,392	8	9	8	9
Administration	13645	Health and Human Services Program Manager	8,925	11,147	1	1	1	1
Administration	14622	Accountant - Senior	6,377	7,965	4	5	4	5
Administration	14625	Accountant - II	5,509	6,881	10	10	10	10
Administration	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Administration	14710	Staff Services Analyst - II	5,921	7,394	5	6	5	6
Administration	14711	Staff Services Analyst - Senior	6,528	8,152	2	3	2	3
Administration	14915	Administrative Technician	4,418	5,517	1	2	1	2
Administration	14922	Public Information Assistant	6,302	7,869	1	1	1	1
Administration	19807	Administrative Services Manager	9,285	11,596	2	2	2	2
Administration	19816	Assistant Director of Health & Human Services	13,154	16,429	1	1	1	1
Administration	19824	Health Officer	16,214	20,249	1	1	1	1
Administration	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Adult System of Care	11501	Public Administrator Assistant	4,760	5,944	1	1	1	1
Adult System of Care	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Adult System of Care	11773	Staff Services Manager	7,178	8,965	1	1	1	1
Adult System of Care	11799	Psychiatrist - Board Certified	19,235	24,022	2	2	2	2
Adult System of Care	11800	Chief Psychiatrist	21,001	26,229	1	1	1	1
Adult System of Care	12203	Administrative Clerk - Journey	3,221	4,025	17	18	17	18
Adult System of Care	12204	Administrative Clerk - Senior	3,552	4,436	5	5	5	5
Adult System of Care	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Adult System of Care	12354	Administrative Legal Clerk - Senior	3,916	4,890	1	1	1	1
Adult System of Care	12403	Accounting Assistant - Journey	3,633	4,538	1	1	1	1
Adult System of Care	13401	Administrative Supervisor	3,916	4,890	1	1	1	1
Adult System of Care	13560	Psychiatric Nurse - Supervising	7,197	8,989	1	1	1	1
Adult System of Care	13621	Health and Human Services Program Supervisor	6,855	8,561	12	14	12	14
Adult System of Care	13645	Health and Human Services Program Manager	8,925	11,147	5	6	5	6
Adult System of Care	14303	Public Health Nurse - II	6,698	8,365	-	2	-	2
Adult System of Care	14304	Public Health Nurse - Senior	7,197	8,989	1	-	1	-
Adult System of Care	14305	Registered Nurse	5,784	7,225	-	1	-	1
Adult System of Care	14330	Psychiatric Nurse - II	6,377	7,965	3	4	3	4
Adult System of Care	14421	Patient Rights Advocate	4,999	6,242	1	1	1	1
Adult System of Care	14451	Client Services Counselor - II	4,760	5,944	-	29	-	29
Adult System of Care	14452	Client Services Counselor - Senior	5,247	6,554	30	7	30	7
Adult System of Care	14464	Client Services Practitioner - II	5,921	7,394	-	50	-	50
Adult System of Care	14465	Client Services Practitioner - Senior	6,216	7,764	52	8	52	8
Adult System of Care	14710	Staff Services Analyst - II	5,921	7,394	3	5	3	5

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Adult System of Care	14915	Administrative Technician	4,418	5,517	3	3	3	3
Adult System of Care	15610	Licensed Vocational Nurse	4,638	5,795	-	1	-	1
Adult System of Care	15716	Information Technology Analyst - II	7,197	8,989	1	1	1	1
Adult System of Care	16805	Client Services Assistant - II	4,111	5,134	9	9	9	9
Adult System of Care	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Children's System of Care	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Children's System of Care	11799	Psychiatrist - Board Certified	19,235	24,022	1	1	1	1
Children's System of Care	12203	Administrative Clerk - Journey	3,221	4,025	13	13	13	13
Children's System of Care	12204	Administrative Clerk - Senior	3,552	4,436	9	9	9	9
Children's System of Care	13401	Administrative Supervisor	3,916	4,890	2	2	2	2
Children's System of Care	13406	Eligibility Supervisor	5,509	6,881	1	1	1	1
Children's System of Care	13621	Health and Human Services Program Supervisor	6,855	8,561	14	14	14	14
Children's System of Care	13645	Health and Human Services Program Manager	8,925	11,147	4	5	4	5
Children's System of Care	14330	Psychiatric Nurse - II	6,377	7,965	1	1	1	1
Children's System of Care	14451	Client Services Counselor - II	4,760	5,944	-	15	-	15
Children's System of Care	14452	Client Services Counselor - Senior	5,247	6,554	17	2	17	2
Children's System of Care	14464	Client Services Practitioner - II	5,921	7,394	-	66	-	66
Children's System of Care	14465	Client Services Practitioner - Senior	6,216	7,764	73	10	73	10
Children's System of Care	14710	Staff Services Analyst - II	5,921	7,394	3	3	3	3
Children's System of Care	14915	Administrative Technician	4,418	5,517	1	1	1	1
Children's System of Care	15544	Eligibility Specialist - Senior	4,533	5,661	6	6	6	6
Children's System of Care	15704	Information Technology Technician - II	5,370	6,706	2	2	2	2
Children's System of Care	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Children's System of Care	16805	Client Services Assistant - II	4,111	5,134	9	8	9	8
Children's System of Care	19838	Physician	-	-	-	-	-	-
Children's System of Care	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Public Health	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Public Health	11783	Physical/Occupational Therapist - Supervising	8,140	10,166	1	1	1	1
Public Health	11797	Communicable Disease Specialist	4,418	5,517	2	3	2	3
Public Health	12203	Administrative Clerk - Journey	3,221	4,025	4	2	4	2
Public Health	12204	Administrative Clerk - Senior	3,552	4,436	3	1	3	1
Public Health	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Public Health	12564	Vital Statistics Technician - II	4,007	5,006	2	2	2	2
Public Health	13406	Eligibility Supervisor	5,509	6,881	-	1	-	1
Public Health	13551	Public Health Nurse - Supervising	7,935	9,909	3	3	3	3
Public Health	13621	Health and Human Services Program Supervisor	6,855	8,561	4	3	4	3
Public Health	13645	Health and Human Services Program Manager	8,925	11,147	3	2	3	2

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Public Health	14301	Health Education Program Coordinator - II	5,370	6,706	8	13	8	13
Public Health	14303	Public Health Nurse - II	6,698	8,365	-	10	-	10
Public Health	14304	Public Health Nurse - Senior	7,197	8,989	17	4	17	4
Public Health	14312	Public Health Epidemiologist	6,216	7,764	2	4	2	4
Public Health	14319	Occupational Therapist - II	6,698	8,365	2	2	2	2
Public Health	14320	Physical Therapist - II	6,698	8,365	2	2	2	2
Public Health	14326	Nutritionist - Senior	5,784	7,225	2	2	2	2
Public Health	14452	Client Services Counselor - Senior	5,247	6,554	2	-	2	-
Public Health	14465	Client Services Practitioner - Senior	6,216	7,764	3	1	3	1
Public Health	14710	Staff Services Analyst - II	5,921	7,394	1	2	1	2
Public Health	14711	Staff Services Analyst - Senior	6,528	8,152	1	1	1	1
Public Health	14915	Administrative Technician	4,418	5,517	1	-	1	-
Public Health	15543	Eligibility Specialist - II	4,111	5,134	-	9	-	9
Public Health	15544	Eligibility Specialist - Senior	4,533	5,661	11	1	11	1
Public Health	15612	Physical Therapist - Senior	7,384	9,220	1	-	1	-
Public Health	16805	Client Services Assistant - II	4,111	5,134	4	-	4	-
Public Health	19824	Health Officer	-	-	-	-	-	-
Public Health	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Animal Services	11317	Animal Services Manager	8,925	11,147	1	1	1	1
Animal Services	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Animal Services	12203	Administrative Clerk - Journey	3,221	4,025	1	1	1	1
Animal Services	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Animal Services	12506	Administrative Dispatcher	3,916	4,890	1	1	1	1
Animal Services	13312	Animal Control Officer - Supervising - Senior	4,999	6,242	1	1	1	1
Animal Services	16702	Animal Control Officer - II	4,111	5,134	7	7	7	7
Animal Services	16705	Animal Control Officer - Senior	4,318	5,392	1	1	1	1
Animal Services	16707	Animal Care Supervisor	4,533	5,661	1	1	1	1
Animal Services	16710	Animal Care Attendant	3,552	4,436	5	5	5	5
Housing - HHS	13406	Eligibility Supervisor	5,509	6,881	1	1	1	1
Housing - HHS	15543	Eligibility Specialist - II	4,111	5,134	1	1	1	1
Housing - HHS	15544	Eligibility Specialist - Senior	4,533	5,661	1	1	1	1
Environmental Health	11722	Environmental Health Technician - II	4,533	5,661	4	3	4	3
Environmental Health	11723	Environmental Health Technician - Senior	4,999	6,242	1	1	1	1
Environmental Health	11726	Environmental Health Specialist - Registered - Senior	6,698	8,365	3	4	3	4
Environmental Health	12203	Administrative Clerk - Journey	3,221	4,025	2	2	2	2
Environmental Health	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Environmental Health	13533	Environmental Health Specialist - Registered - Supervising	7,384	9,220	3	3	3	3

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Environmental Health	13645	Health and Human Services Program Manager	8,925	11,147	1	1	1	1
Environmental Health	14515	Environmental Health Technical Specialist	6,698	8,365	1	1	1	1
Environmental Health	14520	Environmental Health Specialist - Registered - Associate	6,377	7,965	16	17	16	17
Environmental Health	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Environmental Health	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Human Services	11620	Document Solutions Worker	3,463	4,325	2	2	2	2
Human Services	11717	Health and Human Services Assistant Program Director	10,057	12,560	1	1	1	1
Human Services	11728	Software Application Support Specialist	5,370	6,706	4	4	4	4
Human Services	11778	Software Application Support Specialist - Senior	5,921	7,394	2	2	2	2
Human Services	12203	Administrative Clerk - Journey	3,221	4,025	21	20	21	20
Human Services	12204	Administrative Clerk - Senior	3,552	4,436	15	17	15	17
Human Services	12308	Administrative Secretary	-	-	-	-	-	-
Human Services	13401	Administrative Supervisor	3,916	4,890	4	4	4	4
Human Services	13406	Eligibility Supervisor	5,509	6,881	19	20	19	20
Human Services	13621	Health and Human Services Program Supervisor	6,855	8,561	4	5	4	5
Human Services	13645	Health and Human Services Program Manager	8,925	11,147	4	4	4	4
Human Services	14451	Client Services Counselor - II	4,760	5,944	-	18	-	18
Human Services	14452	Client Services Counselor - Senior	5,247	6,554	23	5	23	5
Human Services	14710	Staff Services Analyst - II	5,921	7,394	2	4	2	4
Human Services	14711	Staff Services Analyst - Senior	6,528	8,152	3	3	3	3
Human Services	14915	Administrative Technician	4,418	5,517	2	2	2	2
Human Services	15543	Eligibility Specialist - II	4,111	5,134	-	96	-	96
Human Services	15544	Eligibility Specialist - Senior	4,533	5,661	127	31	127	31
Human Services	15717	Information Technology Analyst - Senior	7,935	9,909	1	1	1	1
Human Services	16805	Client Services Assistant - II	4,111	5,134	1	1	1	1
Human Services	19850	Deputy Director of Health & Human Services	10,891	13,601	1	1	1	1
Veterans Service Officer	12203	Administrative Clerk - Journey	3,221	4,025	1	1	1	1
Veterans Service Officer	15543	Eligibility Specialist - II	4,111	5,134	-	2	-	2
Veterans Service Officer	15544	Eligibility Specialist - Senior	4,533	5,661	3	1	3	1
Veterans Service Officer	19913	Veterans Services Officer	6,892	8,606	1	1	1	1
Health and Human Services Department Total Positions					**756**	**783**	**756**	**783**

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Human Resources								
Talent Acquisition & Department Support	12204	Administrative Clerk - Senior	3,552	4,436	2	2	2	2
Talent Acquisition & Department Support	14762	Human Resources Analyst - II	6,892	8,606	5	5	5	5
Talent Acquisition & Department Support	14763	Human Resources Analyst - Senior	7,608	9,502	3	3	3	3
Talent Acquisition & Department Support	14765	Human Resources Manager	9,285	11,596	1	1	1	1
Talent Acquisition & Department Support	14915	Administrative Technician	4,418	5,517	6	6	6	6
Organizational Effectiveness & Employee Support	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Organizational Effectiveness & Employee Support	14749	Training/Organization Development Analyst - II	6,892	8,606	2	2	2	2
Organizational Effectiveness & Employee Support	14752	Safety Officer	7,242	9,045	-	1	-	1
Organizational Effectiveness & Employee Support	14753	Training/Organization Development Analyst - Senior	7,608	9,502	1	1	1	1
Organizational Effectiveness & Employee Support	14760	Management Analyst - II	6,892	8,606	1	-	1	-
Organizational Effectiveness & Employee Support	14762	Human Resources Analyst - II	6,892	8,606	3	3	3	3
Organizational Effectiveness & Employee Support	14763	Human Resources Analyst - Senior	7,608	9,502	1	1	1	1
Organizational Effectiveness & Employee Support	14765	Human Resources Manager	9,285	11,596	1	1	1	1
Organizational Effectiveness & Employee Support	14915	Administrative Technician	4,418	5,517	5	5	5	5
Organizational Effectiveness & Employee Support	19836	Risk Management Administrator	7,845	9,797	1	1	1	1
Administration and Labor Relations	11758	Director of Human Resources	13,411	16,749	1	1	1	1
Administration and Labor Relations	11759	Assistant Director of Human Resources	12,151	15,177	1	1	1	1
Administration and Labor Relations	12321	Executive Secretary	4,418	5,517	1	1	1	1
Benefit Administration	12203	Administrative Clerk - Journey	3,221	4,025	1	1	1	1
Benefit Administration	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Benefit Administration	14625	Accountant - II	5,509	6,881	1	1	1	1
Benefit Administration	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Benefit Administration	14762	Human Resources Analyst - II	6,892	8,606	1	1	1	1
Benefit Administration	14763	Human Resources Analyst - Senior	7,608	9,502	1	1	1	1
Benefit Administration	14765	Human Resources Manager	9,285	11,596	1	1	1	1
Benefit Administration	14915	Administrative Technician	4,418	5,517	6	6	6	6
Benefit Administration	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Benefit Administration	15722	Information Technology Specialist - Senior	7,197	8,989	1	1	1	1
Human Resources Department Total Positions					**51**	**51**	**51**	**51**
Information Technology Services								
Information Technology	11790	Chief Information Officer	13,411	16,749	1	1	1	1
Information Technology	11816	Chief Information Security Officer	10,360	12,939	-	1	-	1
Information Technology	12321	Executive Secretary	4,418	5,517	1	1	1	1
Information Technology	12403	Accounting Assistant - Journey	3,633	4,538	2	2	2	2
Information Technology	12406	Accounting Technician	4,318	5,392	1	1	1	1
Information Technology	14622	Accountant - Senior	6,377	7,965	1	1	1	1
Information Technology	14625	Accountant - II	5,509	6,881	-	1	-	1

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Information Technology	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Information Technology	14710	Staff Services Analyst - II	5,921	7,394	-	1	-	1
Information Technology	14915	Administrative Technician	4,418	5,517	1	-	1	-
Information Technology	15704	Information Technology Technician - II	5,370	6,706	6	7	6	7
Information Technology	15711	Information Technology Specialist	6,528	8,152	7	7	7	7
Information Technology	15716	Information Technology Analyst - II	7,197	8,989	21	21	21	21
Information Technology	15717	Information Technology Analyst - Senior	7,935	9,909	20	20	21	21
Information Technology	15722	Information Technology Specialist - Senior	7,197	8,989	2	2	2	2
Information Technology	19862	Information Technology Manager	9,764	12,196	5	5	6	6
Information Technology	19864	Information Technology Supervisor	8,835	11,034	6	5	6	5
Information Technology	15716	Information Technology Analyst - II	7,197	8,989	3	3	3	3
Information Technology	15717	Information Technology Analyst - Senior	7,935	9,909	2	2	2	2
Information Technology	19864	Information Technology Supervisor	8,835	11,034	1	1	1	1
Information Technology Services Total Positions					**81**	**83**	**83**	**85**
Library Services								
Library Services	12406	Accounting Technician	4,318	5,392	1	1	1	1
Library Services	14703	Administrative Services Officer - Senior	7,242	9,045	1	1	1	1
Library Services	19833	Assistant Director of Library Services	8,001	9,991	1	1	1	1
Library Services	19911	Director Of Library Services	9,849	12,301	1	1	1	1
Library Services	12321	Executive Secretary	4,418	5,517	1	1	1	1
Library Services	14771	Librarian - II	5,509	6,881	7	7	7	7
Library Services	14772	Librarian - Senior (Branch Librarian)	6,075	7,587	3	3	3	3
Library Services	12603	Library Clerk - Journey	3,383	4,226	20	20	20	20
Library Services	14775	Library Services Manager	6,757	8,438	1	1	1	1
Library Services	14915	Administrative Technician	4,418	5,517	-	1	-	1
Library Services	15402	Library Specialist	4,418	5,517	6	6	6	6
Library Services	12604	Library Supervisor	3,916	4,890	7	6	7	6
Library Department Total Positions					**49**	**49**	**49**	**49**
Probation								
Probation Office	11813	Deputy Probation Officer - Supervising	7,396	9,235	12	12	12	12
Probation Office	12321	Executive Secretary	4,418	5,517	1	1	1	1
Probation Office	12325	Administrative Legal Supervisor	4,760	5,944	2	2	2	2
Probation Office	12352	Administrative Legal Clerk - Journey	3,552	4,436	10	10	10	10
Probation Office	12354	Administrative Legal Clerk - Senior	3,916	4,890	6	6	6	6
Probation Office	12400	Probation Assistant	3,916	4,890	1	1	1	1
Probation Office	12403	Accounting Assistant - Journey	3,633	4,538	1	1	1	1

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Probation Office	12406	Accounting Technician	4,318	5,392	1	1	1	1
Probation Office	13865	Probation Manager	9,308	11,624	7	7	7	7
Probation Office	14407	Deputy Probation Officer II - Institution	4,895	6,113	21	21	21	21
Probation Office	14408	Deputy Probation Officer II - Field	5,602	6,997	64	64	64	64
Probation Office	14410	Deputy Probation Officer Senior - Institution	5,602	6,997	4	4	4	4
Probation Office	14411	Deputy Probation Officer Senior - Field	6,432	8,032	10	10	10	10
Probation Office	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Probation Office	14711	Staff Services Analyst - Senior	6,528	8,152	1	1	1	1
Probation Office	14915	Administrative Technician	4,418	5,517	1	1	1	1
Probation Office	15711	Information Technology Specialist	6,528	8,152	2	2	2	2
Probation Office	15722	Information Technology Specialist - Senior	7,197	8,989	1	1	1	1
Probation Office	19884	Assistant Chief Probation Officer	10,511	13,127	2	2	2	2
Probation Office	19906	Chief Probation Officer	12,873	16,077	1	1	1	1
Probation Department Total Positions					**149**	**149**	**149**	**149**
Parks and Open Space								
Parks and Grounds Maintenance	11404	Parks & Grounds Worker - Senior	4,533	5,661	3	3	3	3
Parks and Grounds Maintenance	11462	Parks & Grounds Worker	4,111	5,134	7	7	7	7
Parks and Grounds Maintenance	11465	Parks & Grounds Worker - Supervising	4,999	6,242	3	3	3	3
Parks and Grounds Maintenance	11808	Director of Parks & Open Space	10,563	13,192	-	1	-	1
Parks and Grounds Maintenance	12308	Administrative Secretary	4,007	5,006	1	-	1	-
Parks and Grounds Maintenance	12321	Executive Secretary	4,418	5,517	-	1	-	1
Parks and Grounds Maintenance	12406	Accounting Technician	4,318	5,392	-	1	-	1
Parks and Grounds Maintenance	13108	Parks & Grounds Worker - Supervising - Senior	5,509	6,881	2	2	2	2
Parks and Grounds Maintenance	13582	Parks Administrator	9,383	11,716	1	1	1	1
Parks and Grounds Maintenance	13583	Parks & Grounds Superintendent	6,377	7,965	1	1	1	1
Parks and Grounds Maintenance	14221	Planner - Associate	5,639	7,043	1	1	1	1
Parks and Grounds Maintenance	14223	Planner - Senior	7,197	8,989	1	1	1	1
Parks and Grounds Maintenance	14703	Administrative & Fiscal Officer - II	7,242	9,045	-	1	-	1
Parks and Grounds Maintenance	14794	Project Manager - Senior	6,698	8,365	-	1	-	1
Parks and Grounds Maintenance	19837	Deputy Director Of Public Works	11,220	14,012	1	-	1	-
Parks and Open Space Total Positions					**21**	**24**	**21**	**24**
Public Works								
Administration	11773	Staff Services Manager	7,178	8,965	1	1	1	1
Administration	12321	Executive Secretary	4,418	5,517	1	1	1	1

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Administration	12403	Accounting Assistant - Journey	3,633	4,538	2	1	2	1
Administration	12404	Accounting Assistant - Senior	3,817	4,767	1	-	1	-
Administration	12406	Accounting Technician	4,318	5,392	2	2	2	2
Administration	14622	Accountant - Senior	6,377	7,965	1	1	1	1
Administration	14625	Accountant - II	5,509	6,881	1	1	1	1
Administration	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Administration	14704	Administrative & Fiscal Operations Manager	8,161	10,190	1	1	1	1
Administration	14711	Staff Services Analyst - Senior	6,528	8,152	1	1	1	1
Administration	14915	Administrative Technician	4,418	5,517	1	1	1	1
Administration	19928	Director of Public Works & Facilities/Road Commissioner	14,818	18,505	1	1	1	1
Engineering & Transportation	12308	Administrative Secretary	4,007	5,006	2	2	2	2
Engineering & Transportation	12406	Accounting Technician	4,318	5,392	1	1	1	1
Engineering & Transportation	13517	Civil Engineer - Senior	9,185	11,471	7	7	7	7
Engineering & Transportation	14202	Engineer - Assistant	6,855	8,561	3	3	3	3
Engineering & Transportation	14203	Civil Engineer - Associate	7,935	9,909	9	9	9	9
Engineering & Transportation	14204	Surveyor - Associate	7,935	9,909	1	1	1	1
Engineering & Transportation	14625	Accountant - II	5,509	6,881	1	1	1	1
Engineering & Transportation	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Engineering & Transportation	14870	Right-Of-Way Agent	7,197	8,989	1	1	1	1
Engineering & Transportation	14915	Administrative Technician	4,418	5,517	1	1	1	1
Engineering & Transportation	15576	Engineering Technician - II	5,509	6,881	2	2	2	2
Engineering & Transportation	19813	Assistant Director of Public Works	11,797	14,733	1	-	1	-
Engineering & Transportation	19837	Deputy Director Of Public Works	11,220	14,012	1	1	1	1
Engineering & Transportation	19876	Engineering Manager	10,260	12,813	1	1	1	1
Environmental Utilities	11301	Utility Service Worker - Senior	5,247	6,554	5	3	5	3
Environmental Utilities	11307	Utility Service Worker	4,638	5,795	15	11	15	11
Environmental Utilities	11720	Community Development Technician - Associate	4,999	6,242	1	1	1	1
Environmental Utilities	11807	Waste Management Operations Superintendent	8,547	10,674	-	1	-	1
Environmental Utilities	11819	Electrical Instrument & Control Technician – II	4,871	6,082	-	4	-	4
Environmental Utilities	11820	Electrical Instrument & Control Technician – Senior	5,370	6,706	-	2	-	2
Environmental Utilities	11821	Electrical Instrument & Control Technician – Supervising	5,921	7,394	-	1	-	1
Environmental Utilities	12204	Administrative Clerk - Senior	7,103	8,871	1	2	1	2
Environmental Utilities	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Environmental Utilities	13102	Utility Operations Supervisor	6,377	7,965	1	1	1	1
Environmental Utilities	13103	Utility Service Worker - Supervising	5,784	7,225	2	1	2	1
Environmental Utilities	13106	Waste Disposal Site Supervisor	4,418	5,517	-	1	-	1
Environmental Utilities	13517	Civil Engineer - Senior	18,370	22,942	3	4	3	4

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Environmental Utilities	13519	Utility Program Manager	9,285	11,596	1	1	1	1
Environmental Utilities	14202	Engineer - Assistant	6,855	8,561	-	1	-	1
Environmental Utilities	14203	Civil Engineer - Associate	15,870	19,819	5	5	5	5
Environmental Utilities	14223	Planner - Senior	7,197	8,989	1	-	1	-
Environmental Utilities	14225	Planner - Supervising	7,935	9,909	-	1	-	1
Environmental Utilities	14540	Environmental Resources Specialist	13,395	16,730	2	5	2	5
Environmental Utilities	11455	Waster Disposal Site Attendant	3,633	4,538	-	6	-	6
Environmental Utilities	11456	Waster Disposal Site Attendant - Senior	4,007	5,006	-	1	-	1
Environmental Utilities	14703	Administrative & Fiscal Officer - II	7,242	9,045	-	1	-	1
Environmental Utilities	14711	Staff Services Analyst - Senior	6,528	8,152	1	-	1	-
Environmental Utilities	14785	Environmental Engineering Program Manager	20,519	25,626	1	2	1	2
Environmental Utilities	14794	Project Manager - Senior	6,698	8,365	1	1	1	1
Environmental Utilities	14869	Geographic Information System Analyst - II	6,855	8,561	1	1	1	1
Environmental Utilities	14922	Public Information Assistant	6,302	7,869	-	1	-	1
Environmental Utilities	15576	Engineering Technician - II	5,509	6,881	4	5	4	5
Environmental Utilities	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Environmental Utilities	19813	Assistant Director of Public Works	11,797	14,733	-	1	-	1
Environmental Utilities	19837	Deputy Director Of Public Works	11,220	14,012	1	1	1	1
Fleet Operations	11602	Equipment Service Worker - II	4,209	5,254	7	7	7	7
Fleet Operations	11610	Equipment Mechanic/Welder	5,639	7,043	3	3	3	3
Fleet Operations	11613	Master Equipment Mechanic	5,247	6,554	6	6	6	6
Fleet Operations	12406	Accounting Technician	4,318	5,392	1	1	1	1
Fleet Operations	13302	Mechanic - Supervising	5,784	7,225	3	3	3	3
Fleet Operations	13303	Assistant Fleet Services Superintendent	6,377	7,965	1	1	1	1
Fleet Operations	13875	Public Works Manager	9,285	11,596	1	1	1	1
Fleet Operations	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Stormwater and Floodplain Management	13517	Civil Engineer - Senior	9,185	11,471	1	1	1	1
Stormwater and Floodplain Management	14202	Engineer - Assistant	6,855	8,561	1	1	1	1
Stormwater and Floodplain Management	14203	Civil Engineer - Associate	7,935	9,909	1	1	1	1
Road Maintenance	11502	Equipment Operator	4,318	5,392	36	36	36	36
Road Maintenance	11503	Equipment Operator - Senior	4,760	5,944	18	18	18	18
Road Maintenance	11510	Traffic Sign Maintenance Worker	4,318	5,392	1	1	1	1
Road Maintenance	11511	Traffic Sign Maintenance Worker - Senior	4,760	5,944	2	2	2	2
Road Maintenance	11520	Tree Trimmer	4,318	5,392	1	1	1	1
Road Maintenance	12204	Administrative Clerk - Senior	3,552	4,436	1	1	1	1
Road Maintenance	12406	Accounting Technician	4,318	5,392	1	1	1	1
Road Maintenance	13204	Road District Supervisor	5,247	6,554	7	7	7	7

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Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Road Maintenance	13205	Road District Supervisor - Senior	5,784	7,225	7	7	7	7
Road Maintenance	13214	Traffic Sign Supervisor	5,247	6,554	1	1	1	1
Road Maintenance	13215	Traffic Sign Supervisor - Senior	5,784	7,225	1	1	1	1
Road Maintenance	13527	Assistant Road Superintendent	6,528	8,152	1	1	1	1
Road Maintenance	14203	Civil Engineer - Associate	7,935	9,909	1	1	1	1
Road Maintenance	15576	Engineering Technician - II	5,509	6,881	2	2	2	2
Road Maintenance	19876	Engineering Manager	10,260	12,813	1	1	1	1
Placer County Transit	11641	Bus Driver - II	3,552	4,436	20	22	20	22
Placer County Transit	11643	Bus Driver - Senior	4,111	5,134	2	2	2	2
Placer County Transit	12506	Administrative Dispatcher	3,916	4,890	1	1	1	1
Placer County Transit	13250	Transportation Supervisor	4,638	5,795	1	1	1	1
Placer County Transit	13251	Transportation System Supervisor - Senior	7,032	8,781	1	1	1	1
Placer County Transit	13875	Public Works Manager	9,285	11,596	1	1	1	1
Placer County Transit	14221	Planner - Associate	5,639	7,043	1	1	1	1
Placer County Transit	14710	Staff Services Analyst - II	5,921	7,394	1	1	1	1
Tahoe Area Regional Transit	11641	Bus Driver - II	3,552	4,436	28	26	28	26
Tahoe Area Regional Transit	11643	Bus Driver - Senior	4,111	5,134	4	4	4	4
Tahoe Area Regional Transit	12506	Administrative Dispatcher	3,916	4,890	1	1	1	1
Tahoe Area Regional Transit	13250	Transportation Supervisor	4,638	5,795	1	1	1	1
Public Works Total Positions					**263**	**279**	**263**	**279**
Sheriff's Office								
Sheriff Administration	11411	Building Crafts Mechanic	4,638	5,795	1	1	1	1
Sheriff Administration	11602	Equipment Service Worker - II	4,209	5,254	3	3	3	3
Sheriff Administration	11733	Assistant Sheriff	13,560	16,444	1	1	-	-
Sheriff Administration	11774	Accountant - Supervising	7,015	8,760	1	-	1	-
Sheriff Administration	12204	Administrative Clerk - Senior	3,552	4,436	2	2	2	2
Sheriff Administration	12321	Executive Secretary	4,418	5,517	1	1	1	1
Sheriff Administration	12403	Accounting Assistant - Journey	3,633	4,538	2	2	2	2
Sheriff Administration	12404	Accounting Assistant - Senior	3,817	4,767	2	2	2	2
Sheriff Administration	12406	Accounting Technician	4,318	5,392	1	1	1	1
Sheriff Administration	13113	Building Crafts Mechanic - Supervising - Senior	6,377	7,965	1	1	1	1
Sheriff Administration	13820	Sheriff's Sergeant	7,951	9,644	1	1	1	1
Sheriff Administration	14622	Accountant - Senior	6,377	7,965	-	1	-	1
Sheriff Administration	14625	Accountant - II	5,509	6,881	2	2	2	2
Sheriff Administration	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	2	1	2
Sheriff Administration	14710	Staff Services Analyst - II	5,921	7,394	2	2	2	2

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Sheriff Administration	14915	Administrative Technician	4,418	5,517	4	4	4	4
Sheriff Administration	14922	Public Information Assistant	6,302	7,869	1	1	1	1
Sheriff Administration	15577	Fleet Services Technician	5,247	6,554	1	1	1	1
Sheriff Administration	15704	Information Technology Technician - II	5,370	6,706	2	2	2	2
Sheriff Administration	15716	Information Technology Analyst - II	7,197	8,989	5	6	5	6
Sheriff Administration	15717	Information Technology Analyst - Senior	7,935	9,909	2	2	2	2
Sheriff Administration	16322	Deputy Sheriff - II	6,642	8,102	1	2	1	2
Sheriff Administration	16331	Correctional Officer - II	4,768	5,954	1	1	1	1
Sheriff Administration	19509	Sheriff-Coroner-Marshal	17,890	17,890	1	1	1	1
Sheriff Administration	19807	Administrative Services Manager	9,285	11,596	1	1	1	1
Sheriff Administration	19862	Information Technology Manager	9,764	12,196	1	1	1	1
Sheriff Administration	19864	Information Technology Supervisor	8,835	11,034	2	2	2	2
Sheriff Administration	19888	Undersheriff	14,919	18,089	1	1	1	1
Grants Program	16322	Deputy Sheriff - II	6,642	8,102	10	10	10	10
Grants Program	13820	Sheriff's Sergeant	7,951	9,644	1	1	1	1
Tahoe Operations	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Tahoe Operations	12352	Administrative Legal Clerk - Journey	3,552	4,436	2	2	2	2
Tahoe Operations	13820	Sheriff's Sergeant	7,951	9,644	7	8	7	8
Tahoe Operations	13828	Sheriff's Lieutenant	10,116	12,634	2	1	2	1
Tahoe Operations	13846	Sheriff's Captain	11,645	14,546	1	1	1	1
Tahoe Operations	15430	Investigative Assistant	4,760	5,944	1	1	1	1
Tahoe Operations	16322	Deputy Sheriff - II	6,642	8,102	32	32	28	28
Tahoe Operations	16403	Evidence Technician - II	4,760	5,944	1	1	1	1
Tahoe Operations	16610	Community Service Officer - II	4,209	5,254	1	1	1	1
Protection & Prevention	11764	Crime Analyst - II	5,921	7,394	1	1	1	1
Protection & Prevention	11765	Crime Analyst - Senior	6,528	8,152	1	1	1	1
Protection & Prevention	12308	Administrative Secretary	4,007	5,006	3	3	3	3
Protection & Prevention	13820	Sheriff's Sergeant	7,951	9,644	18	17	18	17
Protection & Prevention	13828	Sheriff's Lieutenant	10,116	12,634	5	5	5	5
Protection & Prevention	13846	Sheriff's Captain	11,645	14,546	1	1	1	1
Protection & Prevention	15430	Investigative Assistant	4,760	5,944	1	1	1	1
Protection & Prevention	16322	Deputy Sheriff - II	6,642	8,102	103	103	102	102
Protection & Prevention	16610	Community Service Officer - II	4,209	5,254	4	4	4	4
Support Services	11729	Chief Deputy Coroner	7,951	9,644	1	1	-	1
Support Services	11743	Dispatch Services Manager	8,081	10,091	1	1	1	1
Support Services	11802	Coroner Technician	4,533	5,661	3	3	3	3
Support Services	12308	Administrative Secretary	4,007	5,006	1	1	1	1

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Support Services	12325	Administrative Legal Supervisor	4,760	5,944	1	1	1	1
Support Services	12352	Administrative Legal Clerk - Journey	3,552	4,436	9	9	9	9
Support Services	12354	Administrative Legal Clerk - Senior	3,916	4,890	3	3	3	3
Support Services	12406	Accounting Technician	4,318	5,392	2	2	2	2
Support Services	13820	Sheriff's Sergeant	7,951	9,644	3	3	3	2
Support Services	13828	Sheriff's Lieutenant	10,116	12,634	1	2	1	2
Support Services	13846	Sheriff's Captain	11,645	14,546	1	1	1	1
Support Services	15430	Investigative Assistant	4,760	5,944	1	3	1	3
Support Services	16322	Deputy Sheriff - II	6,642	8,102	7	15	7	15
Support Services	16403	Evidence Technician - II	4,760	5,944	4	5	4	5
Support Services	16405	Evidence Technician - Supervising	5,247	6,554	1	1	1	1
Support Services	16426	Public Safety Dispatcher - II	5,370	6,706	18	18	18	18
Support Services	16428	Public Safety Dispatcher - Supervising	5,921	7,394	7	7	5	5
Support Services	16430	Dispatch Services Supervisor	6,528	8,152	2	2	2	2
Support Services	19838	Physician	14,248	17,793	2	2	2	2
Auburn Jail	12308	Administrative Secretary	4,007	5,006	1	1	1	1
Auburn Jail	13820	Sheriff's Sergeant	7,951	9,644	2	2	2	2
Auburn Jail	13828	Sheriff's Lieutenant	10,116	12,634	2	2	2	2
Auburn Jail	13846	Sheriff's Captain	11,645	14,546	1	1	1	1
Auburn Jail	16322	Deputy Sheriff - II	6,642	8,102	22	22	20	20
Auburn Jail	16331	Correctional Officer - II	4,768	5,954	58	58	58	58
Auburn Jail	16332	Correctional Sergeant	5,255	6,564	6	6	6	6
South Placer Jail	12203	Administrative Clerk - Journey	3,221	4,025	2	2	2	2
South Placer Jail	12308	Administrative Secretary	4,007	5,006	1	1	1	1
South Placer Jail	12325	Administrative Legal Supervisor	4,760	5,944	2	2	2	2
South Placer Jail	12352	Administrative Legal Clerk - Journey	3,552	4,436	41	41	41	41
South Placer Jail	12354	Administrative Legal Clerk - Senior	3,916	4,890	11	11	11	11
South Placer Jail	12406	Accounting Technician	4,318	5,392	4	4	4	4
South Placer Jail	13820	Sheriff's Sergeant	7,951	9,644	8	8	8	8
South Placer Jail	13828	Sheriff's Lieutenant	10,116	12,634	3	3	3	3
South Placer Jail	13846	Sheriff's Captain	11,645	14,546	1	1	1	1
South Placer Jail	16322	Deputy Sheriff - II	6,642	8,102	35	35	35	35
South Placer Jail	16331	Correctional Officer - II	4,768	5,954	67	67	67	67
South Placer Jail	16332	Correctional Sergeant	5,255	6,564	5	5	5	5
South Placer Jail	16418	Correctional Support Program Manager	5,540	6,918	1	1	1	1
Sheriff's Office Total Positions					**581**	**595**	**570**	**584**

continued

Department / Cost Center	Job Code	Classification	Monthly Salary Low Range	Monthly Salary High Range	Allocated 2021-22	Allocated 2022-23	Funded 2021-22	Funded 2022-23
Treasurer-Tax Collector								
Treasurer-Tax Collector	11727	Tax Collections Officer	7,242	9,045	1	1	1	1
Treasurer-Tax Collector	12321	Executive Secretary	4,418	5,517	1	1	1	1
Treasurer-Tax Collector	12403	Accounting Assistant - Journey	3,633	4,538	5	5	5	5
Treasurer-Tax Collector	12404	Accounting Assistant - Senior	3,817	4,767	2	2	2	2
Treasurer-Tax Collector	12406	Accounting Technician	4,318	5,392	7	7	7	7
Treasurer-Tax Collector	14622	Accountant - Senior	6,377	7,965	2	2	2	2
Treasurer-Tax Collector	14625	Accountant - II	5,509	6,881	3	3	3	3
Treasurer-Tax Collector	14703	Administrative & Fiscal Officer - II	7,242	9,045	1	1	1	1
Treasurer-Tax Collector	15711	Information Technology Specialist	6,528	8,152	1	1	1	1
Treasurer-Tax Collector	19511	Treasurer - Tax Collector	16,716	16,716	1	1	1	1
Treasurer-Tax Collector	19795	Treasurer - Tax Manager	9,383	11,716	5	5	5	5
Treasurer-Tax Collector	19820	Chief Deputy Treasurer	9,764	12,196	1	1	1	1
Treasurer-Tax Collector	19823	Assistant Treasurer/Tax Collector	11,797	14,733	1	1	1	1
mPower	11754	MPOWER Program Specialist - II	5,639	7,043	1	1	1	1
mPower	14625	Accountant - II	5,509	6,881	1	1	1	1
mPower	19795	Treasurer - Tax Manager	9,383	11,716	1	1	1	1
Treasurer-Tax Collector Total Positions					**34**	**34**	**34**	**34**
		PLACER COUNTY TOTAL ALL POSITIONS			**2,707**	**2,798**	**2,704**	**2,795**

COUNTY OF Placer

Budget Schedules

COUNTY OF Placer

County of Placer
All Funds Summary
Fiscal Year 2022-23

	Total Financing Sources				Total Financing Uses		
Fund Name	Estimated Fund Balance Available June 30, 2022	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
Capital Projects Fund	$ 49,696,946	$ -	$ 103,996,455	$ 153,693,401	$ 153,693,401	$ -	$ 153,693,401
Debt Service Fund	-	-	7,072,843	7,072,843	7,072,843	-	7,072,843
General Fund	25,154,808	11,981,322	384,779,741	421,915,871	378,495,847	43,420,024	421,915,871
Special Revenue Funds	19,200,636	-	619,368,281	638,568,917	616,831,377	21,737,540	638,568,917
Total Governmental Funds	**$ 94,052,390**	**$ 11,981,322**	**$ 1,115,217,320**	**$ 1,221,251,032**	**$ 1,156,093,468**	**$ 65,157,564**	**$ 1,221,251,032**
Other Funds							
Enterprise Funds	$ 1,208,170	$ -	$ 27,887,854	$ 29,096,024	$ 29,096,024	$ -	$ 29,096,024
Internal Service Funds	1,716,895	-	115,193,937	116,910,832	116,910,832	-	116,910,832
Special Districts and Other Agencies	(158,689)	-	34,386,939	34,228,250	34,228,250	-	34,228,250
Total Other Funds	**$ 2,766,376**	**$ -**	**$ 177,468,730**	**$ 180,235,106**	**$ 180,235,106**	**$ -**	**$ 180,235,106**
Total All Funds	**$ 96,818,766**	**$ 11,981,322**	**$ 1,292,686,050**	**$ 1,401,486,138**	**$ 1,336,328,574**	**$ 65,157,564**	**$ 1,401,486,138**

County of Placer
Governmental Funds Summary
Fiscal Year 2022-23

Fund Name	Total Financing Sources: Estimated Fund Balance Available June 30, 2022	Total Financing Sources: Transfers from Reserves	Total Financing Sources: Revenues and Other Financing Sources	Total Financing Sources: Total Financing Sources	Total Financing Uses: Expenditures and Other Financing Uses	Total Financing Uses: Transfers to Reserves	Total Financing Uses: Total Financing Uses
General Fund							
General Fund	$ 25,154,808	$ 11,981,322	$ 384,779,741	$ 421,915,871	$ 378,495,847	$ 43,420,024	$ 421,915,871
Total General Fund	**$ 25,154,808**	**$ 11,981,322**	**$ 384,779,741**	**$ 421,915,871**	**$ 378,495,847**	**$ 43,420,024**	**$ 421,915,871**
Capital Projects Fund							
Capital Project Fund	49,696,946	-	103,996,455	153,693,401	153,693,401	-	153,693,401
Total Capital Projects Fund	**$ 49,696,946**	**$ -**	**$ 103,996,455**	**$ 153,693,401**	**$ 153,693,401**	**$ -**	**$ 153,693,401**
Debt Service Fund							
Debt Service Fund	-	-	7,072,843	7,072,843	7,072,843	-	7,072,843
Total Debt Service Fund	**$ -**	**$ -**	**$ 7,072,843**	**$ 7,072,843**	**$ 7,072,843**	**$ -**	**$ 7,072,843**
Special Revenue Funds							
Child Support Services Fund	-	-	7,265,524	7,265,524	7,265,524	-	7,265,524
Community Revitalization Fund	215,016	-	188,331	403,347	403,347	-	403,347
County Library Fund	1,196,056	-	9,057,522	10,253,578	8,020,222	2,233,356	10,253,578
DMV Special Collection Fund	1,170,799	-	904,200	2,074,999	2,074,999	-	2,074,999
Fire Protection Fund	1,049,764	-	5,338,813	6,388,577	5,366,912	1,021,665	6,388,577
Fish and Game Fund	(353)	-	11,200	10,847	10,847	-	10,847
Health and Human Services Fund	1,297,378	-	267,779,777	269,077,155	269,077,155	-	269,077,155
Tahoe Economic and Community Enhancement Fund	2,032,091	-	15,050,000	17,082,091	17,082,091	-	17,082,091
Low and Moderate Income Housing Asset Fund	234,460	-	857,431	1,091,891	1,091,891	-	1,091,891
Open Space Fund	-	-	1,411,160	1,411,160	202,277	1,208,883	1,411,160
Placer County Housing Authority Fund	-	-	4,104,071	4,104,071	4,104,071	-	4,104,071
Public Safety Operations Fund	12,929,595	-	240,436,591	253,366,186	236,092,550	17,273,636	253,366,186
Road Fund	(926,740)	-	66,953,661	66,026,921	66,026,921	-	66,026,921
Special Aviation Funds	2,570	-	10,000	12,570	12,570	-	12,570
Total Special Revenue Funds	**$ 19,200,636**	**$ -**	**$ 619,368,281**	**$ 638,568,917**	**$ 616,831,377**	**$ 21,737,540**	**$ 638,568,917**
Total Governmental Funds	**$ 94,052,390**	**$ 11,981,322**	**$ 1,115,217,320**	**$ 1,221,251,032**	**$ 1,156,093,468**	**$ 65,157,564**	**$ 1,221,251,032**

County of Placer
Fund Balance - Governmental Funds
Fiscal Year 2022-23

Fund Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balance			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
General Fund	$ 135,669,457	$ -	$ 109,364,913	$ 1,149,736	$ 25,154,808
Total General Fund	**$ 135,669,457**	**$ -**	**$ 109,364,913**	**$ 1,149,736**	**$ 25,154,808**
Capital Projects Fund					
Capital Project Fund	55,696,947	-	6,000,001	-	49,696,946
Total Capital Projects Fund	**$ 55,696,947**	**$ -**	**$ 6,000,001**	**$ -**	**$ 49,696,946**
Debt Service Fund					
Debt Service Fund	422,517	-	-	422,517	-
Total Debt Service Fund	**$ 422,517**	**$ -**	**$ -**	**$ 422,517**	**$ -**
Special Revenue Funds					
Child Support Services Fund	30,900	-	-	30,900	-
Community Revitalization Fund	1,122,303	-	-	907,287	215,016
County Library Fund	3,016,000	-	-	1,819,944	1,196,056
DMV Special Collection Fund	1,974,658	-	-	803,859	1,170,799
Fire Protection Fund	5,229,321	-	2,073,827	2,105,730	1,049,764
Fish and Game Fund	33,859	-	-	34,212	(353)
HHS Special Revenue Fund	6,336,023	-	5,030,037	8,608	1,297,378
Housing Authority Fund	187,983	-	-	187,983	-
Tahoe Economic and Community Enhancement Fund	6,196,583	-	-	4,164,492	2,032,091
Low and Moderate Income Housing Asset Fund	553,331	-	-	318,871	234,460
Open Space Fund	686,469	-	686,469	-	-
Public Safety Operations Fund	23,079,093	-	1,974	10,147,524	12,929,595
Road Fund	4,053,779	-	539,408	4,441,111	(926,740)
Special Aviation Fund	85,725	-	-	83,155	2,570
Total Special Revenue Funds	**$ 52,586,027**	**$ -**	**$ 8,331,715**	**$ 25,053,676**	**$ 19,200,636**
Total Governmental Funds	**$ 244,374,948**	**$ -**	**$ 123,696,629**	**$ 26,625,929**	**$ 94,052,390**

County of Placer
Obligated Fund Balance - By Governmental Funds
Fiscal Year 2022-23

Description	Estimated Obligated Fund Balance June 30, 2022	Transfers from Reserves		Transfers to Reserves		Estimated Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Fund						
Capital Assets	$ 19,092,353	$ -	$ -	$ 19,632,438	$ 19,632,438	$ 38,724,791
GF in Lieu of CARES	11,344,038	11,344,038	11,344,038	-	-	-
PGE Public Safety Power Shutoff (PSPS)	637,284	637,284	637,284	-	-	-
General Reserve	60,956,414	-	-	8,787,586	8,787,586	69,744,000
Imprest Cash	6,770	-	-	-	-	6,770
Other	-	-	-	15,000,000	15,000,000	15,000,000
Advances to Other Funds	446,054	-	-	-	-	446,054
PARS	18,031,736	-	-	-	-	18,031,736
Total General Fund	**$ 110,514,649**	**$ 11,981,322**	**$ 11,981,322**	**$ 43,420,024**	**$ 43,420,024**	**$ 141,953,351**
Capital Projects Fund						
Capital Projects Fund						
Capital Assets	1	-	-	-	-	1
Advances to Other Funds	6,000,000	-	-	-	-	6,000,000
Total Capital Projects Fund	**$ 6,000,001**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,000,001**
Debt Service Fund						
Contingency	422,517	-	-	-	-	422,517
Total Debt Service Fund	**$ 422,517**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 422,517**
Special Revenue Funds						
Child Support Services Fund						
Administration	30,900	-	-	-	-	30,900
Community Revitalization Fund						
Contingency	907,287	-	-	-	-	907,287
County Library Fund						
Contingency	1,117,808	-	-	2,233,356	2,233,356	3,351,164
Capital Assets	701,086	-	-	-	-	701,086
Imprest Cash	1,050	-	-	-	-	1,050
DMV Special Collections Fund						
Contingency	801,359	-	-	-	-	801,359
Imprest Cash	2,500	-	-	-	-	2,500

continued

Description	Estimated Obligated Fund Balance June 30, 2022	Transfers from Reserves		Transfers to Reserves		Estimated Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Fire Protection Fund						
Capital Assets	2,073,827	-	-	-	-	2,073,827
State Response Reserves	537,750	-	-	-	-	537,750
Contingency	1,567,980	-	-	1,021,665	1,021,665	2,589,645
Fish and Game Fund						
Contingency	32,817	-	-	-	-	32,817
Unfunded Liability	1,395	-	-	-	-	1,395
HHS - SPR Operating Fund						
HHS-AS CS HS CEC 31 and 63 Unearned Revenue	1,097	-	-	-	-	1,097
Imprest Cash	900	-	-	-	-	900
Mandated Cost	5,030,037	-	-	-	-	5,030,037
Youth Commission	6,611	-	-	-	-	6,611
Tahoe Economic and Community Enhancement Fund						
Capital Assets	250,624	-	-	-	-	250,624
Contingency	3,913,868	-	-	-	-	3,913,868
Low & Moderate Income Housing Fund						
Contingency	318,871	-	-	-	-	318,871
Open Space Fund						
Contingency	686,469	-	-	1,208,883	1,208,883	1,895,352
Placer County Housing Authority						
Contingency	187,983	-	-	-	-	187,983
Public Safety Fund						
AB109 Growth and Reserves	2,892,608	-	-	-	-	2,892,608
Capital Assets	-	-	-	17,273,636	17,273,636	17,273,636
Contingency	7,236,819	-	-	-	-	7,236,819
Imprest Cash	18,097	-	-	-	-	18,097
Other	1,974	-	-	-	-	1,974
Road Fund						
Construction In Progress	3,000,000	-	-	-	-	3,000,000
Contingency	813,074	-	-	-	-	813,074
Inventory	455,195	-	-	-	-	455,195
Right Of Way	628,037	-	-	-	-	628,037
Tahoe Expansion	84,213	-	-	-	-	84,213
Special Aviation Fund						
Contingency	83,155	-	-	-	-	83,155
Total Special Revenue Funds	**$ 33,385,391**	**$ -**	**$ -**	**$ 21,737,540**	**$ 21,737,540**	**$ 55,122,931**
Total Governmental Funds	**$ 150,322,558**	**$ 11,981,322**	**$ 11,981,322**	**$ 65,157,564**	**$ 65,157,564**	**$ 203,498,800**

County of Placer
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2022-23

Description	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Summarization by Source				
Charges for Services	$ 58,151,739	$ 50,916,489	$ 59,669,016	$ 59,669,016
Donations	420,672	403,000	429,760	429,760
Fines, Forfeits & Penalties	12,322,136	9,601,304	9,473,649	9,473,649
Intergovernmental Revenue	303,882,315	327,615,405	380,451,591	380,451,591
Licenses, Permits & Franchises	12,171,309	11,517,332	12,364,820	12,364,820
Miscellaneous Revenues	2,880,364	6,990,551	5,188,831	5,188,831
Non-Operating Revenue	27,318,726	33,144,228	39,917,872	39,917,872
Other Financing Sources	234,341,904	255,852,632	313,325,235	313,325,235
Revenue from Use of Money & Property	1,509,716	268,484	268,734	268,734
Taxes	270,163,722	271,822,542	294,127,812	294,127,812
Total Summarization by Source	**$ 923,162,602**	**$ 968,131,967**	**$ 1,115,217,320**	**$ 1,115,217,320**
Summarization by Fund				
Capital Project Fund	$ 20,751,592	$ 37,312,500	$ 103,996,455	$ 103,996,455
Child Support Services Fund	6,733,367	7,543,158	7,265,524	7,265,524
Community Revitalization Fund	417,934	215,331	188,331	188,331
County Library Fund	8,426,242	8,653,559	9,057,522	9,057,522
Debt Service Fund	3,909,076	4,189,813	7,072,843	7,072,843
DMV Special Collection Fund	877,201	911,154	904,200	904,200
Fire Protection Fund	5,955,741	5,321,084	5,338,813	5,338,813
Fish and Game Fund	6,478	11,200	11,200	11,200
General Fund	346,035,219	342,734,907	384,779,741	384,779,741
HHS Special Revenue Fund	237,520,863	243,065,397	267,779,777	267,779,777
Housing Authority Fund	7,095,876	4,074,314	4,104,071	4,104,071
Tahoe Economic and Community Enhancement Fund	13,200,316	10,850,000	15,050,000	15,050,000
Low and Moderate Income Housing Asset Fund	975,808	857,431	857,431	857,431
Open Space Fund	396,993	417,529	1,411,160	1,411,160
Public Safety Operations Fund	223,219,040	223,891,236	240,436,591	240,436,591
Road Fund	47,632,330	78,073,354	66,953,661	66,953,661
Special Aviation Fund	8,527	10,000	10,000	10,000
Total Summarization by Fund	**$ 923,162,602**	**$ 968,131,967**	**$ 1,115,217,320**	**$ 1,115,217,320**

County of Placer
Detail of Additional Sources by Fund and Account
Governmental Funds
Fiscal Year 2022-23

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
General Fund						
General Fund						
	Charges for Services					
		46010:Assessment and Tax Collection Fees	$ 5,151,625	$ 4,946,720	$ 5,386,000	$ 5,386,000
		46020:Supplemental Property Taxes - 5% Admin Fee	1,519,208	1,465,000	1,400,000	1,400,000
		46030:Direct Charges	23,619	-	-	-
		46040:Account / Audit Fees	138,190	114,300	128,800	128,800
		46060:Election Services	1,289,974	250,000	750,000	750,000
		46070:Legal Services	998,588	768,000	839,350	839,350
		46090:Planning and Engineering Services	2,507,846	2,428,490	2,428,490	2,428,490
		46100:Planning Applications	47,169	49,900	49,900	49,900
		46120:Planning and Engineering - Development Fees	702	-	-	-
		46130:Planning - At Cost Projects Fees	451,929	817,880	817,380	817,380
		46140:Agricultural Services	104,609	190,000	90,000	90,000
		46150:Court Fees and Costs	252,441	334,790	31,000	31,000
		46180:Recording Fees	3,335,154	1,810,000	3,710,000	3,710,000
		46181:Automation Trust	340,010	506,815	459,925	459,925
		46182:Elections Recording Trust	316,006	54,591	254,591	254,591
		46183:Micrographics Trust	252,003	621,773	200,173	200,173
		46185:Redaction Trust	11,623	12,944	12,944	12,944
		46186:Vital & Health Trust	14,617	40,250	38,455	38,455
		46200:Health Fees	7,375	-	-	-
		46270:Casino - Sales Tax In Lieu and TOT	7,522,334	7,861,960	7,861,962	7,861,962
		46290:Park and Recreation Services	718,102	700,000	720,429	720,429
		46310:Facilities Services	1,609,915	1,579,000	1,687,000	1,687,000
		46360:Inventory Sales	-	-	843,659	843,659
		46360:Other Fees and Charges	9,907,217	10,082,794	10,244,433	10,244,433
		46366:TBID Collections	-	-	5,465,941	5,465,941
		46440:Mitigation Fees	1,104,623	250,000	967,776	967,776
	Total Charges for Services		**$ 37,624,877**	**$ 34,885,207**	**$ 44,388,208**	**$ 44,388,208**
	Donations					
		47010:Donations	1,806	7,000	13,000	13,000
	Total Donations		**$ 1,806**	**$ 7,000**	**$ 13,000**	**$ 13,000**
	Fines, Forfeits & Penalties					
		41510:Vehicle Code Fines	13,582	21,500	20,000	20,000
		41520:Vehicle Code Fines - Other	11,110	15,000	15,000	15,000
		41530:Other Court Fines	4,467,350	4,675,266	4,657,436	4,657,436
		41540:Forfeitures and Penalties	266,555	388,500	380,565	380,565
		41560:Penalties and Costs on Delinquent Taxes	6,979,262	3,601,000	3,600,000	3,600,000
	Total Fines, Forfeits & Penalties		**$ 11,737,859**	**$ 8,701,266**	**$ 8,673,001**	**$ 8,673,001**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Intergovernmental Revenue					
		43220:Federal Aid - Other Programs	1,990,572	1,845,226	1,705,160	1,705,160
		43240:Other In-Lieu Taxes	336,520	315,000	315,000	315,000
		44230:State Aid - Mandated Costs	58,477	-	-	-
		44270:State Aid - Other Programs	5,456,810	1,492,400	1,634,710	1,634,710
		44290:State Aid - Public Safety Services-Proposition 172	221,494	207,062	247,875	247,875
		44350:State Homeowners Property Tax Relief	943,000	944,000	944,000	944,000
		45010:Aid from Other Agencies	239,195	60,700	2,974,837	2,974,837
	Total Intergovernmental Revenue		**$ 9,246,068**	**$ 4,864,388**	**$ 7,821,582**	**$ 7,821,582**
	Licenses, Permits & Franchises					
		41020:Business Licenses	218,024	166,096	176,096	176,096
		41040:Construction Permits	4,873,420	4,502,015	4,831,196	4,831,196
		41050:Other Construction Permits	135,409	124,328	124,328	124,328
		41070:Road and Privilege Permit	85,088	112,780	112,780	112,780
		41080:Franchises	2,331,103	2,400,000	2,400,000	2,400,000
		41090:Other Licenses and Permits	1,200	2,500	-	-
	Total Licenses, Permits & Franchises		**$ 7,644,245**	**$ 7,307,719**	**$ 7,644,400**	**$ 7,644,400**
	Miscellaneous Revenues					
		48030:Miscellaneous	1,145,136	977,170	794,334	794,334
	Total Miscellaneous Revenues		**$ 1,145,136**	**$ 977,170**	**$ 794,334**	**$ 794,334**
	Non-Operating Revenue					
		42010:Investment Income	1,179,353	3,000,000	2,259,000	2,259,000
		46450:Transfer In A-87 Costs	25,877,926	29,803,951	37,370,881	37,370,881
	Total Non-Operating Revenue		**$ 27,057,279**	**$ 32,803,951**	**$ 39,629,881**	**$ 39,629,881**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	2,243	-	-	-
		49060:Contributions from Other Funds	715,639	60,000	75,000	75,000
		49080:Operating Transfers In	2,182,107	2,493,152	7,976,970	7,976,970
	Total Other Financing Sources		**$ 2,899,989**	**$ 2,553,152**	**$ 8,051,970**	**$ 8,051,970**
	Revenue from Use of Money & Property					
		42005: Fair Markey Value Adjustment	1,263,725	-	-	-
		42030:Rents and Concessions	231,533	251,025	222,534	222,534
		42040:Lease Principal Income (Lessor)	-	-	30,982	30,982
		42045:Lease Interest Income (Lessor)	-	-	2,259	2,259
	Total Revenue from Use of Money & Property		**$ 1,495,258**	**$ 251,025**	**$ 255,775**	**$ 255,775**
	Taxes					
		40010:Taxes - Current Secured Property	135,654,868	144,505,682	152,209,824	152,209,824
		40020:Taxes - Property Tax Impounds	-	-	-	-
		40030:Taxes - Property Tax In-Lieu of Vehicle License Fee	45,573,953	47,366,000	51,173,330	51,173,330
		40040:Taxes - Railroad Unitary Property	120,932	110,000	131,737	131,737
		40050:Taxes - Unitary and Op Non-Unitary Property	3,620,838	3,677,000	3,803,869	3,803,869
		40060:Taxes - Current Unsecured Property	2,985,591	3,277,554	3,024,545	3,024,545
		40070:Taxes - Delinquent Secured Property	(8,327)	(125,000)	(125,000)	(125,000)
		40080:Taxes - Tax Defaulted Land Sales	-	10,000	15,000	15,000
		40090:Taxes - Delinquent Unsecured Property	22,114	35,000	22,100	22,100
		40100:Taxes - Current Supplemental Property	4,193,824	3,000,000	3,000,000	3,000,000
		40110:Taxes - Delinquent Supplemental Property	4,030	-	-	-

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
		40150:Sales and Use Taxes	27,691,701	25,468,269	28,245,535	28,245,535
		40160:Residual Property Taxes	4,789,519	4,948,500	5,195,325	5,195,325
		40170:Pass-Through Property Taxes	4,246,538	4,376,500	4,595,325	4,595,325
		40180:Other Taxes	8,767,323	5,379,000	5,216,000	5,216,000
		40190:Hotel / Motel Tax	9,519,797	8,355,524	11,000,000	11,000,000
	Total Taxes		**$ 247,182,702**	**$ 250,384,029**	**$ 267,507,590**	**$ 267,507,590**
Total General Fund Financing Sources			**$ 346,035,219**	**$ 342,734,907**	**$ 384,779,741**	**$ 384,779,741**
Total General Fund Financing Sources			**$ 346,035,219**	**$ 342,734,907**	**$ 384,779,741**	**$ 384,779,741**
Capital Projects Fund						
Capital Project Funds						
	Charges for Services					
		46130:Planning - At Cost Project Fees	475,000	-	-	-
		46310:Facility Services	221,604	-	-	-
		46360:Other Fees and Charges	16,700	-	-	-
	Total Charges for Services		**$ 713,304**	**$ -**	**$ -**	**$ -**
	Intergovernmental Revenue					
		44260:State Aid - Construction	-	-	32,500,000	32,500,000
		45010:Aid from Other Agencies	244,239	-	-	-
	Total Intergovernmental Revenue		**$ 244,239**	**$ -**	**$ 32,500,000**	**$ 32,500,000**
	Miscellaneous Revenues					
		48030:Miscellaneous	52,090	-	-	-
	Total Miscellaneous Revenues		**$ 52,090**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	122,716	139,000	139,434	139,434
		42005:Fair Market Value Adjustment	-	-	-	-
	Total Non-Operating Revenue		**$ 122,716**	**$ 139,000**	**$ 139,434**	**$ 139,434**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	-	-	-	-
		49050:Contributions from General Fund	6,223,195	16,508,009	5,455,000	5,455,000
		49060:Contributions from Other Funds	8,129,580	15,898,883	63,957,021	63,957,021
		49070:Operating Transfers In-Capital Improvements	5,365,000	3,681,308	335,000	335,000
		49080:Operating Transfers In	(98,532)	1,085,300	1,610,000	1,610,000
	Total Other Financing Sources		**$ 19,619,243**	**$ 37,173,500**	**$ 71,357,021**	**$ 71,357,021**
Total Capital Project Funds Financing Sources			**$ 20,751,592**	**$ 37,312,500**	**$ 103,996,455**	**$ 103,996,455**
Total Capital Projects Fund Financing Sources			**$ 20,751,592**	**$ 37,312,500**	**$ 103,996,455**	**$ 103,996,455**
Debt Service Fund						
Debt Service Funds						
	Non-Operating Revenue					
		42010:Investment Income	$ 1,699	$ 4,800	$ -	$ -
	Total Non-Operating Revenue		**$ 1,699**	**$ 4,800**	**$ -**	**$ -**
	Other Financing Sources					
		49050:Contributions from General Fund	$ -	$ -	$ 3,267,425	$ 3,267,425
		49060:Contributions from Other Funds	$ 3,907,376	$ 4,185,013	$ 3,805,418	$ 3,805,418
	Total Other Financing Sources		**$ 3,907,376**	**$ 4,185,013**	**$ 7,072,843**	**$ 7,072,843**
Total Debt Service Funds Financing Sources			**$ 3,909,076**	**$ 4,189,813**	**$ 7,072,843**	**$ 7,072,843**
Total Debt Service Fund Financing Sources			**$ 3,909,076**	**$ 4,189,813**	**$ 7,072,843**	**$ 7,072,843**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
Special Revenue Funds						
Child Support Services Funds						
	Charges for Services					
		46360:Other Fees and Charges	1,125	-	-	-
	Total Charges for Services		**$ 1,125**	**$ -**	**$ -**	**$ -**
	Intergovernmental Revenue					
		43060:Federal CS Admin	4,005,313	4,708,319	4,578,145	4,578,145
		44080:State Public Assistance Admininistration	279,912	297,911	279,911	279,911
		44270:State Aid - Other Programs	2,300,268	2,464,928	2,345,468	2,345,468
	Total Intergovernmental Revenue		**$ 6,585,493**	**$ 7,471,158**	**$ 7,203,524**	**$ 7,203,524**
	Miscellaneous Revenues					
		48030:Miscellaneous	61,066	-	-	-
	Total Miscellaneous Revenues		**$ 61,066**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	1,058	12,000	12,000	12,000
	Total Non-Operating Revenue		**$ 1,058**	**$ 12,000**	**$ 12,000**	**$ 12,000**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	8,469	-	-	-
		49050:Contributions from General Fund	68,656	50,000	50,000	50,000
	Total Other Financing Sources		**$ 77,125**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	Revenue from Use of Money & Property					
		42030:Rents and Concessions	7,500	10,000	-	-
	Total Revenue from Use of Money & Property		**$ 7,500**	**$ 10,000**	**$ -**	**$ -**
Total Child Support Services Funds Financing Sources			**$ 6,733,367**	**$ 7,543,158**	**$ 7,265,524**	**$ 7,265,524**
Community Revitalization Funds						
	Charges for Services					
		46360:Other Fees and Charges	3,504	-	-	-
		46370:Principal Income - Loan Repayments	283,239	185,331	185,331	185,331
		46380:Interest Income - Loan Repayments	126,236	30,000	3,000	3,000
	Total Charges for Services		**$ 412,980**	**$ 215,331**	**$ 188,331**	**$ 188,331**
	Intergovernmental Revenue					
		43220:Federal Aid - Other Programs	-	-	-	-
	Total Intergovernmental Revenue		**$ -**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	4,954	-	-	-
	Total Non-Operating Revenue		**$ 4,954**	**$ -**	**$ -**	**$ -**
Total Community Revitalization Funds Financing Sources			**$ 417,934**	**$ 215,331**	**$ 188,331**	**$ 188,331**
County Library Funds						
	Charges for Services					
		46360:Other Fees and Charges	-	-	-	-
	Total Charges for Services		**$ -**	**$ -**	**$ -**	**$ -**
	Donations					
		47010:Donations	19,680	25,000	53,000	53,000
	Total Donations		**$ 19,680**	**$ 25,000**	**$ 53,000**	**$ 53,000**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Fines, Forfeits & Penalties					
		41540:Forfeitures and Penalties	9,203	25,000	61,000	61,000
	Total Fines, Forfeits & Penalties		**$ 9,203**	**$ 25,000**	**$ 61,000**	**$ 61,000**
	Intergovernmental Revenue					
		44330:State Aid - Library	71,785	58,000	58,000	58,000
		44350:State Homeowners Property Tax Relief	38,906	38,500	40,426	40,426
		45010:Aid from Other Agencies	-	12,000	12,000	12,000
		45020:Aid from Other Cities	12,000	-	-	-
	Total Intergovernmental Revenue		**$ 122,691**	**$ 108,500**	**$ 110,426**	**$ 110,426**
	Miscellaneous Revenues					
		48030:Miscellaneous	0	-	-	-
	Total Miscellaneous Revenues		**$ 0**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42005:Fair Market Value Adjustment	-	-	-	-
		42010:Investment Income	8,766	12,000	12,000	12,000
	Total Non-Operating Revenue		**$ 8,766**	**$ 12,000**	**$ 12,000**	**$ 12,000**
	Other Financing Sources					
		49050:Contributions from General Fund	1,869,237	1,601,045	1,601,046	1,601,046
		49060:Contributions from Other Funds	-	268,192	270,056	270,056
	Total Other Financing Sources		**$ 1,869,237**	**$ 1,869,237**	**$ 1,871,102**	**$ 1,871,102**
	Revenue from Use of Money & Property					
		42030:Rents and Concessions	-	500	6,000	6,000
	Total Revenue from Use of Money & Property		**$ -**	**$ 500**	**$ 6,000**	**$ 6,000**
	Taxes					
		40010:Taxes - Current Secured Property	5,600,154	5,844,893	6,137,139	6,137,139
		40040:Taxes - Railroad Unitary Property	4,117	4,281	4,497	4,497
		40050:Taxes - Unitary and Op Non-Unitary Property	143,810	149,562	157,038	157,038
		40060:Taxes - Current Unsecured Property	133,617	132,564	139,191	139,191
		40070:Taxes - Delinquent Secured Property	(340)	(2,600)	(2,730)	(2,730)
		40090:Taxes - Delinquent Unsecured Property	889	1,582	1,661	1,661
		40100:Taxes - Current Supplemental Property	171,101	163,279	171,444	171,444
		40110:Taxes - Delinquent Supplemental Property	163	110	116	116
		40160:Residual Property Taxes	226,666	212,511	223,139	223,139
		40170:Pass-Through Property Taxes	113,795	104,602	109,833	109,833
		40180:Other Taxes	2,693	2,538	2,666	2,666
	Total Taxes		**$ 6,396,665**	**$ 6,613,322**	**$ 6,943,994**	**$ 6,943,994**
Total County Library Funds Financing Sources			**$ 8,426,242**	**$ 8,653,559**	**$ 9,057,522**	**$ 9,057,522**
DMV Special Collection Funds						
	Intergovernmental Revenue					
		44430:DMV Special Collection	869,773	900,958	900,000	900,000
	Total Intergovernmental Revenue		**$ 869,773**	**$ 900,958**	**$ 900,000**	**$ 900,000**
	Non-Operating Revenue					
		42010:Investment Income	7,428	10,196	4,200	4,200
	Total Non-Operating Revenue		**$ 7,428**	**$ 10,196**	**$ 4,200**	**$ 4,200**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
Total DMV Special Collection Funds Financing Sources			**$ 877,201**	**$ 911,154**	**$ 904,200**	**$ 904,200**
Fire Protection Funds						
	Charges for Services					
		46090:Planning and Engineering Services	70,981	55,000	55,000	55,000
		46350:Fire Services	26,936	31,000	25,000	25,000
		46360:Other Fees and Charges	58,327	44,604	44,604	44,604
	Total Charges for Services		**$ 156,244**	**$ 130,604**	**$ 124,604**	**$ 124,604**
	Intergovernmental Revenue					
		43220:Federal Aid - Other Programs	(2,721)	73,000	73,000	73,000
		44270:State Aid - Other Programs	786,015	-	-	-
		44290:State Aid - Public Safety Services-Proposition 172	470,675	463,007	526,736	526,736
		44350:State Homeowners Property Tax Relief	12,869	14,100	14,100	14,100
		45010:Aid from Other Agencies	33,198	33,198	33,198	33,198
	Total Intergovernmental Revenue		**$ 1,300,036**	**$ 583,305**	**$ 647,034**	**$ 647,034**
	Miscellaneous Revenues					
		48030:Miscellaneous	$ 221	$ -	$ -	$ -
	Total Miscellaneous Revenues		**$ 221**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	20,576	60,000	20,000	20,000
	Total Non-Operating Revenue		**$ 20,576**	**$ 60,000**	**$ 20,000**	**$ 20,000**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	$ 45,176	$ -	$ -	$ -
		49050:Contributions from General Fund	$ 2,098,000	$ 2,098,000	$ 2,098,000	$ 2,098,000
		49060:Contributions from Other Funds	115,759	-	-	-
		49080:Operating Transfers In	78,174	115,759	115,759	115,759
	Total Other Financing Sources		**$ 2,337,109**	**$ 2,213,759**	**$ 2,213,759**	**$ 2,213,759**
	Taxes					
		40010:Taxes - Current Secured Property	1,847,533	2,056,978	2,056,978	2,056,978
		40040:Taxes - Railroad Unitary Property	1,823	1,895	1,895	1,895
		40050:Taxes - Unitary and Op Non-Unitary Property	56,510	58,382	58,382	58,382
		40060:Taxes - Current Unsecured Property	44,110	43,980	43,980	43,980
		40070:Taxes - Delinquent Secured Property	(126)	-	-	-
		40090:Taxes - Delinquent Unsecured Property	329	-	-	-
		40100:Taxes - Current Supplemental Property	58,650	54,631	54,631	54,631
		40110:Taxes - Delinquent Supplemental Property	60	-	-	-
		40160:Residual Property Taxes	89,628	84,000	84,000	84,000
		40170:Pass-Through Property Taxes	42,180	32,550	32,550	32,550
		40180:Other Taxes	859	1,000	1,000	1,000
	Total Taxes		**$ 2,141,555**	**$ 2,333,416**	**$ 2,333,416**	**$ 2,333,416**
Total Fire Protection Funds Financing Sources			**$ 5,955,741**	**$ 5,321,084**	**$ 5,338,813**	**$ 5,338,813**
Fish and Game Fund						
	Fines, Forfeits & Penalties					
		41530:Other Court Fines	224	3,000	3,000	3,000
		41540:Forfeitures and Penalties	121	2,000	2,000	2,000
	Total Fines, Forfeits & Penalties		**$ 345**	**$ 5,000**	**$ 5,000**	**$ 5,000**
	Non-Operating Revenue					
		42010:Investment Income	133	200	200	200
	Total Non-Operating Revenue		**$ 133**	**$ 200**	**$ 200**	**$ 200**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Other Financing Sources					
		49050:Contributions from General Fund	6,000	6,000	6,000	6,000
	Total Other Financing Sources		**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**
Total Fish and Game Fund Financing Sources			**$ 6,478**	**$ 11,200**	**$ 11,200**	**$ 11,200**
HHS Special Revenue Funds						
	Charges for Services					
		46090:Planning and Engineering Services	240,097	218,425	222,950	222,950
		46130:Planning - At Cost Projects Fees	14,132	11,000	11,250	11,250
		46150:Court Fees and Costs	-	5,000	7,645	7,645
		46160:Humane Services	160,716	140,500	123,000	123,000
		46170:Law Enforcement Services	12,633	22,766	1,100	1,100
		46180:Recording Fees	319,965	260,000	260,000	260,000
		46186:Vital & Health Trust	-	-	-	-
		46200:Health Fees	532,656	480,208	488,910	488,910
		46210:Mental Health Services	279,930	160,783	175,276	175,276
		46240:Sanitation Services - Other	108,442	109,250	104,750	104,750
		46260:Institutional Care and Services	5,969	-	-	-
		46320:Transit Fare	-	-	-	-
		46360:Other Fees and Charges	406,655	615,937	342,828	342,828
	Total Charges for Services		**$ 2,081,195**	**$ 2,023,869**	**$ 1,737,709**	**$ 1,737,709**
	Donations					
		47010:Donations	22,151	5,000	5,000	5,000
	Total Donations		**$ 22,151**	**$ 5,000**	**$ 5,000**	**$ 5,000**
	Fines, Forfeits & Penalties					
		41510:Vehicle Code Fines	87,150	218,938	134,058	134,058
		41540:Forfeitures and Penalties	300,594	515,000	472,100	472,100
	Total Fines, Forfeits & Penalties		**$ 387,744**	**$ 733,938**	**$ 606,158**	**$ 606,158**
	Grant Revenue (F&A)					
		42840:Facilities and Administration Cost Revenue	-	-	-	-
	Total Grant Revenue (F&A)		**$ -**	**$ -**	**$ -**	**$ -**
	Intergovernmental Revenue					
		43010:2011 Realignment BASE	21,627,731	28,691,890	30,098,723	30,098,723
		43020:Federal Welfare Admin	7,571,809	8,695,146	9,137,876	9,137,876
		43030:Federal Admin Food Stamp Program	6,574,407	6,435,796	6,551,180	6,551,180
		43040:Federal Foster Care Administration	586,098	448,000	448,000	448,000
		43050:Federal ASSIST REV	8,264,715	9,371,056	9,106,384	9,106,384
		43070:Federal Public Assistance Program	11,052	9,500	9,000	9,000
		43080:Federal CalWin	445,136	408,024	437,544	437,544
		43090:Federal Aid - Interim Aid	67,863	80,000	65,000	65,000
		43100:Federal Aid - Medi-Cal	12,514,221	11,420,466	12,830,390	12,830,390
		43120:Federal Aid - Child Welfare Services	7,887,748	9,317,048	9,290,392	9,290,392
		43130:Federal Aid - CWS Title XIX	6,354,496	6,132,206	6,713,757	6,713,757
		43140:Federal Aid - Expanded Subsidized Employment	516,336	771,702	978,956	978,956
		43150:Federal Aid - Family Stabilization	106,744	158,974	104,186	104,186
		43160:Federal Aid - Health Admin	7,039,502	6,629,528	6,798,496	6,798,496
		43170:Federal Aid - Medicare Clinic	-	-	-	-
		43180:Federal Aid - WIC Admin	1,100,664	1,140,000	1,236,327	1,236,327
		43190:Federal Aid - Aid for EPSDT	194,204	332,612	141,363	141,363
		43200:Federal Aid - Drug Medi-Cal Revenue	4,166,382	7,902,162	7,608,670	7,608,670

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
		43220:Federal Aid - Other Programs	9,809,785	6,238,378	6,921,037	6,921,037
		44030:State Motor Vehicle In-Lieu Tax	-	-	-	-
		44050:State Public Assistance Administration Food Stamp	4,170,209	5,265,651	3,692,670	3,692,670
		44060:State Public Assistance Administration Welfare	1,409,376	1,257,210	1,651,455	1,651,455
		44070:State Public Assistance Administration Welfare Med	7,039,499	6,629,528	6,798,496	6,798,496
		44080:State Public Assistance Admininistration	654,371	1,950,801	4,306,000	4,306,000
		44090:State Public Assistance Programs	-	10,000	-	-
		44100:State Public Assistance Prog Waste Tires	72,891	111,469	207,260	207,260
		44110:State Public Assistance Prog State Welfare Title XX Social Services	4,432,312	4,525,379	5,349,819	5,349,819
		44120:State CalWin	900,864	1,095,533	1,093,674	1,093,674
		44130:State Health Administration	807,568	-	6,214,883	6,214,883
		44140:State Aid - California Children Services	45,879	7,500	71,277	71,277
		44150:State Aid - California Children Services Medical	558,358	691,000	517,417	517,417
		44160:State Aid - Mental Health Other	37,703	429,505	93,305	93,305
		44180:State Aid - Above Ground Petroleum Storage Tanks	-	-	-	-
		44200:State Aid - AIDS Grant	(25,000)	-	-	-
		44220:State Aid - Mental Health	20,776,290	19,159,151	26,523,760	26,523,760
		44240:State Aid - Drug	346,414	644,837	728,957	728,957
		44250:State Aid - Solid Waste Enforcement	26,100	23,775	23,775	23,775
		44270:State Aid - Other Programs	11,244,086	11,093,068	12,725,541	12,725,541
		44300:State Aid - Sales Tax Realignment for Public Safety	1,475,065	1,414,601	1,814,601	1,814,601
		44360:2011 Realignment GROWTH	-	-	-	-
		44370:1991 Realignment STABILIZATION	92,000	92,000	92,000	92,000
		44380:1991 Realignment GROWTH-SALES TAX	-	-	-	-
		44390:1991 Realignment BASE-VLF	2,716,325	2,638,993	2,297,016	2,297,016
		44400:1991 Realignment Base - Sales Tax	17,808,588	19,276,005	17,203,743	17,203,743
		44410:1991 Realignment GROWTH-VLF	-	-	-	-
		44420:1991 Realignment CALWORKS MOE	3,773,023	5,293,291	4,932,391	4,932,391
		45010:Aid from Other Agencies	1,082,055	-	30,000	30,000
		45020:Aid from Other Cities	714,915	626,963	661,048	661,048
		45030:Aid from Other Counties	253,998	380,996	375,185	375,185
	Total Intergovernmental Revenue		**$ 175,251,782**	**$ 186,799,744**	**$ 205,881,554**	**$ 205,881,554**
	Licenses, Permits & Franchises					
		41010:Animal Licenses	222,003	226,000	226,000	226,000
		41020:Business Licenses	36,975	40,392	38,200	38,200
		41030:Food Establishment Permits	1,888,354	1,956,785	1,996,905	1,996,905
		41040:Construction Permits	-	-	-	-
		41050:Other Construction Permits	558,371	485,244	495,185	495,185
		41070:Road and Privilege Permit	-	52	-	-
		41090:Other Licenses and Permits	1,769,481	1,422,490	1,883,030	1,883,030
	Total Licenses, Permits & Franchises		**$ 4,475,184**	**$ 4,130,963**	**$ 4,639,320**	**$ 4,639,320**
	Miscellaneous Revenues					
		48030:Miscellaneous	765,617	4,746,777	3,792,397	3,792,397
	Total Miscellaneous Revenues		**$ 765,617**	**$ 4,746,777**	**$ 3,792,397**	**$ 3,792,397**
	Non-Operating Revenue					
		42010:Investment Income	0	-	-	-
	Total Non-Operating Revenue		**$ 0**	**$ -**	**$ -**	**$ -**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	3,690	-	-	-
		49050:Contributions from General Fund	43,861,204	44,315,127	44,315,127	44,315,127
		49060:Contributions from Other Funds	4,984,930	-	5,075,553	5,075,553
		49080:Operating Transfers In	5,679,792	303,020	1,720,000	1,720,000
	Total Other Financing Sources		**$ 54,529,616**	**$ 44,618,147**	**$ 51,110,680**	**$ 51,110,680**
	Revenue from Use of Money & Property					
		42030:Rents and Concessions	6,959	6,959	6,959	6,959
	Total Revenue from Use of Money & Property		**$ 6,959**	**$ 6,959**	**$ 6,959**	**$ 6,959**
	Taxes					
		40170:Pass-Through Property Taxes	616	-	-	-
	Total Revenue from Use of Money & Property		**$ 616**	**$ -**	**$ -**	**$ -**
Total HHS Special Revenue Funds Financing Sources			**$ 237,520,863**	**$ 243,065,397**	**$ 267,779,777**	**$ 267,779,777**
Housing Authority Funds						
	Charges for Services					
		46360:Other Fees and Charges	381,275	453,758	348,703	348,703
	Total Charges for Services		**$ 381,275**	**$ 453,758**	**$ 348,703**	**$ 348,703**
	Intergovernmental Revenue					
		43110:Federal Aid - Section 8 Housing	2,913,888	3,186,362	3,306,248	3,306,248
		43220:Federal Aid - Other Programs	3,499,089	99,750	-	-
		45010:Aid from Other Agencies	77,022	123,500	28,037	28,037
	Total Intergovernmental Revenue		**$ 6,489,999**	**$ 3,409,612**	**$ 3,334,285**	**$ 3,334,285**
	Non-Operating Revenue					
		42010:Investment Income	3,588	52	6,257	6,257
		42005:Market Fair Value Adjustment	-	-	-	-
	Total Non-Operating Revenue		**$ 3,588**	**$ 52**	**$ 6,257**	**$ 6,257**
	Other Financing Sources					
		49050:Contributions from General Fund	212,952	210,892	414,826	414,826
		49060:Contributions from Other Funds	8,062	-	-	-
	Total Other Financing Sources		**$ 221,014**	**$ 210,892**	**$ 414,826**	**$ 414,826**
Total Housing Authority Funds Financing Sources			**$ 7,095,876**	**$ 4,074,314**	**$ 4,104,071**	**$ 4,104,071**
Tahoe Economic and Community Enhancement Funds						
	Charges for Services					
		46360:Other Fees and Charges	384,939	-	-	-
	Total Charges for Services		**$ 384,939**	**$ -**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	62,068	50,000	50,000	50,000
	Total Non-Operating Revenue		**$ 62,068**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	Taxes					
		40190:Hotel / Motel Tax	12,753,308	10,800,000	15,000,000	15,000,000
	Total Taxes		**$ 12,753,308**	**$ 10,800,000**	**$ 15,000,000**	**$ 15,000,000**
Total Tahoe Economic and Community Enhancement Funds Financing Sources			**$ 13,200,316**	**$ 10,850,000**	**$ 15,050,000**	**$ 15,050,000**
Low and Moderate Income Housing Asset Fund						
	Charges for Services					
		46370:Principal Income - Loan Repayments	7,027	6,000	6,000	6,000
		46380:Interest Income - Loan Repayments	125,355	4,000	4,000	4,000
	Total Charges for Services		**$ 132,382**	**$ 10,000**	**$ 10,000**	**$ 10,000**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Non-Operating Revenue					
		42010:Investment Income	1,876	5,500	5,500	5,500
	Total Non-Operating Revenue		**$ 1,876**	**$ 5,500**	**$ 5,500**	**$ 5,500**
	Other Financing Sources					
		49060:Contributions from Other Funds	$ 841,550	$ 841,931	$ 841,931	$ 841,931
	Total Other Financing Sources		**$ 841,550**	**$ 841,931**	**$ 841,931**	**$ 841,931**
Total Low and Moderate Income Housing Asset Fund Financing Sources			**$ 975,808**	**$ 857,431**	**$ 857,431**	**$ 857,431**
Open Space Funds						
	Charges for Services					
		46440:Mitigation Fees	$ -	$ -	$ -	$ -
	Total Charges for Services		**$ -**	**$ -**	**$ -**	**$ -**
	Donations					
		47010:Donations	207,754	211,000	208,760	208,760
	Total Donations		**$ 207,754**	**$ 211,000**	**$ 208,760**	**$ 208,760**
	Intergovernmental Revenue					
		45010:Aid from Other Agencies	-	-	-	-
	Total Intergovernmental Revenue		**$ -**	**$ -**	**$ -**	**$ -**
	Miscellaneous Revenues					
		48030:Miscellaneous	-	200,000	-	-
	Total Miscellaneous Revenues		**$ -**	**$ 200,000**	**$ -**	**$ -**
	Non-Operating Revenue					
		42010:Investment Income	$ 4,240	$ 6,529	$ 2,400	$ 2,400
	Total Non-Operating Revenue		**$ 4,240**	**$ 6,529**	**$ 2,400**	**$ 2,400**
	Other Financing Sources					
		49050:Contributions from General Fund	-	-	1,000,000	1,000,000
		49060:Contributions from Other Funds	185,000	-	200,000	200,000
	Total Other Financing Sources		**$ 185,000**	**$ -**	**$ 1,200,000**	**$ 1,200,000**
Total Open Space Funds Financing Sources			**$ 396,993**	**$ 417,529**	**$ 1,411,160**	**$ 1,411,160**
Public Safety Operations Funds						
	Charges for Services					
		46050:Communication Services	4,559	-	-	-
		46070:Legal Services	60	10,000	10,000	10,000
		46150:Court Fees and Costs	45,935	70,000	50,000	50,000
		46170:Law Enforcement Services	8,708,675	8,632,770	8,703,300	8,703,300
		46260:Institutional Care and Services	432,834	-	-	-
		46360:Other Fees and Charges	1,603,305	1,214,950	1,455,161	1,455,161
	Total Charges for Services		**$ 10,795,369**	**$ 9,927,720**	**$ 10,218,461**	**$ 10,218,461**
	Donations					
		47010:Donations	169,282	155,000	150,000	150,000
	Total Donations		**$ 169,282**	**$ 155,000**	**$ 150,000**	**$ 150,000**
	Fines, Forfeits & Penalties					
		41520:Vehicle Code Fines - Other	83,727	113,300	105,540	105,540
		41530:Other Court Fines	88,576	10,300	15,450	15,450
		41540:Forfeitures and Penalties	8,035	5,000	-	-
	Total Fines, Forfeits & Penalties		**$ 180,337**	**$ 128,600**	**$ 120,990**	**$ 120,990**
	Intergovernmental Revenue					
		43220:Federal Aid - Other Programs	1,002,887	880,669	835,365	835,365
		44270:State Aid - Other Programs	4,769,447	7,444,540	8,687,820	8,687,820

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Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
		44290:State Aid - Public Safety Services-Proposition 172	54,082,253	53,902,815	61,194,357	61,194,357
		44300:State Aid - Sales Tax Realignment for Public Safety	10,852,336	8,270,065	10,656,257	10,656,257
		44310:State Aid - Supplemental Law Enforcement	1,854,202	603,812	630,000	630,000
		44320:State Peace Officers Training	26,780	44,921	86,000	86,000
		45010:Aid from Other Agencies	5,702,224	5,317,544	5,205,122	5,205,122
		45040:Aid from Other Placer County	-	-	-	-
	Total Intergovernmental Revenue		**$ 78,290,129**	**$ 76,464,366**	**$ 87,294,921**	**$ 87,294,921**
	Licenses, Permits & Franchises					
		41090:Other Licenses and Permits	1,645	18,650	21,100	21,100
	Total Licenses, Permits & Franchises		**$ 1,645**	**$ 18,650**	**$ 21,100**	**$ 21,100**
	Miscellaneous Revenues					
		46430:Insurance - Other	418,627	280,000	280,000	280,000
		48030:Miscellaneous	142,470	582,604	118,100	118,100
	Total Miscellaneous Revenues		**$ 561,097**	**$ 862,604**	**$ 398,100**	**$ 398,100**
	Non-Operating Revenue					
		42010:Investment Income	23,500	40,000	36,000	36,000
	Total Non-Operating Revenue		**$ 23,500**	**$ 40,000**	**$ 36,000**	**$ 36,000**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	330,189	145,881	146,000	146,000
		49050:Contributions from General Fund	109,811,107	135,245,640	141,076,707	141,076,707
		49060:Contributions from Other Funds	20,976,661	70,000	70,000	70,000
		49080:Operating Transfers In	1,827,711	541,000	561,500	561,500
	Total Other Financing Sources		**$ 132,945,668**	**$ 136,002,521**	**$ 141,854,207**	**$ 141,854,207**
	Taxes					
		40060:Taxes - Current Unsecured Property	252,012	291,775	342,812	342,812
	Total Taxes		**$ 252,012**	**$ 291,775**	**$ 342,812**	**$ 342,812**
Total Public Safety Operations Funds Financing Sources			**$ 223,219,040**	**$ 223,891,236**	**$ 240,436,591**	**$ 240,436,591**
Road Funds						
	Charges for Services					
		46090:Planning and Engineering Services	33,079	40,000	40,000	40,000
		46190:Road and Street Services	1,442,920	10,000	10,000	10,000
		46360:Other Fees and Charges	3,992,050	3,220,000	2,603,000	2,603,000
	Total Charges for Services		**$ 5,468,048**	**$ 3,270,000**	**$ 2,653,000**	**$ 2,653,000**
	Fines, Forfeits & Penalties					
		41510:Vehicle Code Fines	6,538	7,500	7,500	7,500
		41530:Other Couty Fines	110	-	-	-
	Total Fines, Forfeits & Penalties		**$ 6,648**	**$ 7,500**	**$ 7,500**	**$ 7,500**
	Grant Revenue (F&A)					
		42840:Facilities and Administration Cost Revenue	-	-	-	-
	Total Grant Revenue (F&A)		**$ -**	**$ -**	**$ -**	**$ -**
	Intergovernmental Revenue					
		43210:Federal Aid - Construction	12,631,811	30,073,000	15,125,000	15,125,000
		43220:Federal Aid - Other Programs	652,900	531,162	233,162	233,162
		44020:State Highway Users Tax	11,669,765	13,626,212	14,968,103	14,968,103
		44260:State Aid - Construction	508,899	2,773,000	4,422,000	4,422,000
		44270:State Aid - Other Programs	28,801	-	-	-
		45010:Aid from Other Agencies	(18,249)	-	-	-
	Total Intergovernmental Revenue		**$ 25,473,926**	**$ 47,003,374**	**$ 34,748,265**	**$ 34,748,265**

continued

Fund	Financing Source Category	Financing Source Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5	6	7
	Licenses, Permits & Franchises					
		41070:Road and Privilege Permit	50,236	60,000	60,000	60,000
	Total Licenses, Permits & Franchises		**$ 50,236**	**$ 60,000**	**$ 60,000**	**$ 60,000**
	Miscellaneous Revenues					
		46430:Insurance - Other	5,660	-	-	-
		48030:Miscellaneous	289,477	204,000	204,000	204,000
	Total Miscellaneous Revenues		**$ 295,137**	**$ 204,000**	**$ 204,000**	**$ 204,000**
	Non-Operating Revenue					
		42005:Fair Market Value Adjustment	-	-	-	-
		42010:Investment Income	(1,505)	-	-	-
	Total Non-Operating Revenue		**$ (1,505)**	**$ -**	**$ -**	**$ -**
	Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	19,100	50,000	50,000	50,000
		49050:Contributions from General Fund	4,655,005	3,770,896	3,770,896	3,770,896
		49060:Contributions from Other Funds	100,000	-	-	-
		49080:Operating Transfers In	10,128,872	22,307,584	23,460,000	23,460,000
		49120:Long Term Debt Proceeds	-	-	-	-
	Total Other Financing Sources		**$ 14,902,977**	**$ 26,128,480**	**$ 27,280,896**	**$ 27,280,896**
	Taxes					
		40150:Sales and Use Taxes	1,436,863	1,400,000	2,000,000	2,000,000
	Total Taxes		**$ 1,436,863**	**$ 1,400,000**	**$ 2,000,000**	**$ 2,000,000**
Total Road Funds Financing Sources			**$ 47,632,330**	**$ 78,073,354**	**$ 66,953,661**	**$ 66,953,661**
Special Aviation Funds						
	Intergovernmental Revenue					
		44010:State Aid - Aviation	8,179	10,000	10,000	10,000
	Total Intergovernmental Revenue		**$ 8,179**	**$ 10,000**	**$ 10,000**	**$ 10,000**
	Non-Operating Revenue					
		42010:Investment Income	348	-	-	-
	Total Non-Operating Revenue		**$ 348**	**$ -**	**$ -**	**$ -**
Total Special Aviation Funds Financing Sources			**$ 8,527**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Special Revenue Grants						
	Non-Operating Revenue					
		42010:Investment Income	$ -	$ -	$ -	$ -
	Total Non-Operating Revenue		**$ -**	**$ -**	**$ -**	**$ -**
Total Special Revenue Grants Financing Sources			**$ -**	**$ -**	**$ -**	**$ -**
Total Special Revenue Funds Financing Sources			**$ 552,466,716**	**$ 583,894,747**	**$ 619,368,281**	**$ 619,368,281**
TOTAL ALL FUNDS			**$ 923,162,602**	**$ 968,131,967**	**$ 1,115,217,320**	**$ 1,115,217,320**

COUNTY OF Placer

Fixed Asset List

COUNTY OF Placer

Fixed Asset List
Adopted Budget
Fiscal Year 2022-23

Fund/ Cost Center	Department/Division	Item	Detail	Total
GENERAL FUND - 10000				
10000 / 02000	Agricultural Commission/Sealer	(a) Wildlife Services ATV	10,000	
		Subtotal:		10,000
10000 / 22300	Assessor	(a) Just Appraised Software	151,500	
		Subtotal:		151,500
10000 / 12015	Parks & Grounds	(a) Equipment Trailer	20,000	
		(b) 4WD Utility Vehicle	20,000	
		(c) Trencher Attachment for skid steer tractor	20,000	
		(d) Stump Grinder	40,000	
		Subtotal:		100,000
	TOTAL GENERAL FUND:			**$ 261,500**
PUBLIC SAFETY FUND -- 10100				
10100 / 11001	District Attorney	(a) 4WD SUV (2 @ 42,500)	85,000	
		(b) Digital evidence storage software	200,000	
		Subtotal:		285,000
10100 / 18001	Probation Officer	(a) Portable Radios (5 @ $8,500)	42,500	
		(b) AWR Truck and Spec Ops car	80,000	
		(c) JDF Camera	253,182	
		(d) Paint for lobbies	25,000	
		Subtotal:		400,682
10100 / 20002	Tahoe Operations	(a) Boat generator/air conditioner for Marine 6	45,000	
		Subtotal:		45,000
10100 / 20003	Protection and Prevention	(a) Tiger Tug	22,000	
		(b) Garmin GFC600 flight controller	110,000	
		(c) Garmin GTX345 Transponder	10,000	
		(d) Radios (10 @ $8,000)	80,000	
		Subtotal:		222,000
10100 / 20004	Sheriff Administration and Support	(a) Patrol (24@$45k)	1,080,000	
		(b) 2wd replacement (11@$31k)	279,000	
		(c) 4wd replacement (17@$38,500)	654,500	
		(d) Take home patrol (10@$70k)	700,000	
		(e) Lenco Bearcat	375,000	
		(f) Electric Forklift	60,000	
		(g) Snowmobiles (4@$25k)	100,000	
		(h) Snowmobile trailers (2@$12k)	24,000	
		(i) Kubota tractor	50,000	
		(j) Aluminum Car Trailer	17,500	
		Subtotal:		3,340,000
10100 / 20005	Support Services	(a) ANDE Rapid DNA System	400,000	
		Subtotal:		400,000
	TOTAL PUBLIC SAFETY FUND:			**$ 4,692,682**

Fixed Asset List
Adopted Budget
Fiscal Year 2022-23

Fund/ Cost Center	Department/Division	Item	Detail	Total
OTHER FUNDS				
10303 / 14015	Human Services	(a) CalSAWS Kiosks (3 @ $33,333)	100,000	
		Subtotal:		100,000
10303 / 14015	Human Services	(a) New animal control vehicle	41,000	
		(b) Shade structure for shelter	49,000	
		Subtotal:		90,000
12100 / 19007	Public Works Road Maintenance	(a) Pickup Trucks (8 @ $37,000)	296,000	
		(b) Grader	394,000	
		(c) Hookloader (3 & $215,000)	645,000	
		(d) Paver	235,000	
		Subtotal:		1,570,000
20302 / 01004	Information Technology	(a) Forerunner PBX	100,000	
		Subtotal:		100,000
20304 / 19002	Public Works Fleet Operations	(a) Forklift	20,000	
		(b) SUVS/Vans (20 @ $29,000)	580,000	
		(c) Pickup Trucks (15 @ 35,129)	526,928	
		Subtotal:		1,126,928
20308 / 01003	Document Solutions	(a) HP PageWide XL printer	33,000	
		(b) Embroidery Machine	10,000	
		Subtotal:		43,000
20310 / 12007	Environmental Utilities	(a) Vactor Purchase	500,000	
		(b) Service Body	13,000	
		(c) F-350 Service Truck	75,000	
		(d) F-450 Service Truck	75,000	
		(e) F-550 Service Truck	175,000	
		(f) Updated electronics for CCTV Truck	40,000	
		Subtotal:		878,000
13100 / 12085	Parks & Grounds Capital Improvements	(a) Irrigation Pumps	12,000	
		Subtotal:		12,000
20315 / 01010	Countywide Radio	(a) APX 8000/8500 - Two Subscriber Radios	25,000	
		(b) Radio Services Monitor	45,000	
		Subtotal:		70,000
21401 / 19004	Placer County Transit	(a) 45' MCI Commuter Bus	750,000	
		Subtotal:		750,000
21402 / 19003	Tahoe Truckee Area Regional Transit	(a) 40' bus	600,000	
		(b) 25' bus	200,000	
		(c) CNG Compressor, two CNG storage vessels, two time-fill CNG fueling dispensers	500,000	
		Subtotal:		1,300,000
	TOTAL OTHER FUNDS:			**$ 6,039,928**
	TOTAL FIXED ASSETS:			**$ 10,994,110**

Fixed Asset List
Adopted Budget
Fiscal Year 2022-23

Fund/ Cost Center	Department/Division	Item	Detail	Total
13100 / 12085	Parks & Grounds Capital Improvements	(a) Irrigation Pumps	12,000	
		Subtotal:		12,000
20315 / 01010	Countywide Radio	(a) APX 8000/8500 - Two Subscriber Radios	25,000	
		(b) Radio Services Monitor	45,000	
		Subtotal:		70,000
21401 / 19004	Placer County Transit	(a) 45' MCI Commuter Bus	750,000	
		Subtotal:		750,000
21402 / 19003	Tahoe Truckee Area Regional Transit	(a) 40' bus	600,000	
		(b) 25' bus	200,000	
		(c) CNG Compressor, two CNG storage vessels, two time-fill CNG fueling dispensers	500,000	
		Subtotal:		1,300,000
	TOTAL OTHER FUNDS:			**$ 6,121,928**
	TOTAL FIXED ASSETS:			**$ 11,076,110**

Department Budgets

COUNTY OF Placer

Mission Statement:

The mission of the Agricultural Commissioner/Sealer of Weights and Measures is to protect human health and safety, the environment, and the consumer. We protect the agricultural industry by detecting and eradicating detrimental and invasive pests, protect the public and environment by promoting the safe use of pesticides, helping to manage human/wildlife conflicts, and increase consumer confidence in local businesses by protecting against fraud and deception to foster equity in the market place.

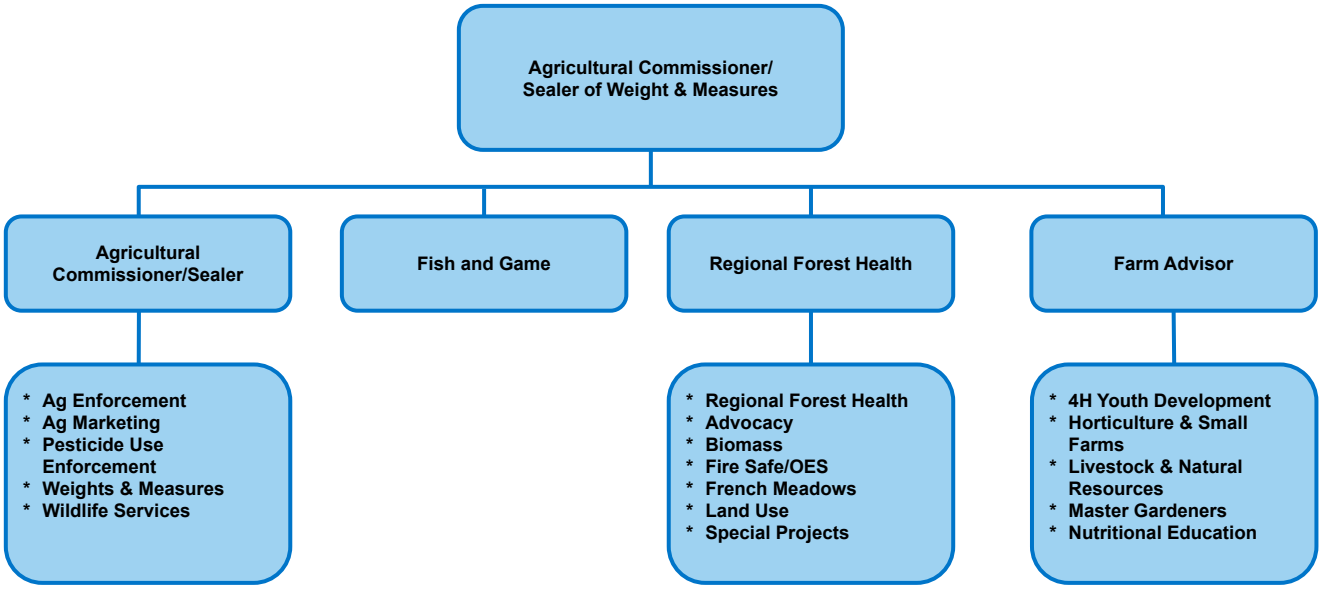
The Agricultural Marketing Program seeks to increase the sales and profitability of local farms and ranches in order to promote economic development, maintain the county's agricultural heritage, and preserve open space for future generations.

Agricultural Commissioner I Sealer of Weights & Measures
Cost Center Summary
Fiscal Year 2022-23

Cost Center	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget	YOY % Change
General Fund					
Agricultural Commissioner / Sealer	$ 3,222,702	$ 3,414,263	$ 3,524,078	$ 3,524,078	3.22%
Farm Advisor	$ 442,137	$ 553,120	$ 724,678	$ 724,678	31.02%
Regional Forest Health	$ -	$ -	$ 3,755,794	$ 3,755,794	0.00%
Fish and Game Fund					
Fish and Game	$ 3,583	$ 11,336	$ 10,847	$ 10,847	-4.31%
Funded Positions					
Agricultural Commissioner I Sealer	19	19	21	21	
Total Funded Positions	**19**	**19**	**21**	**21**	**10.53%**
Total Allocated Positions	**19**	**19**	**21**	**21**	**10.53%**

Agricultural Commissioner/ Sealer of Weights and Measures

Josh Huntsinger, Agricultural Commissioner/Sealer



Agricultural Commissioner / Sealer of Weights & Measures – Cost Center 02000

Purpose:

The Agricultural Commissioner promotes local and regional public awareness of Placer County agriculture, the sale of Placer County agricultural products, and encourages agriculture-related tourism as a means of economic diversification for the farming community. In addition, department programs protect Placer County's agricultural and natural resources against damage caused by exotic insects, diseases, and weeds; assure compliance with the federal and state laws pertaining to the proper and safe use of pesticides; and advocate for the county's "Right-to-Farm" ordinance protection of farms from nuisance complaints which can limit agricultural productivity and efficiency. The Sealer of Weights and Measures program enforces laws and regulations that assure market-place equity for commercial transactions involving count, weight, or measure.

Major Budget Adjustments and Initiatives:

- Decrease in Buildings & Improvements of $100,000 for Building 301 renovation.

Program Title	Program Description	Program Cost
Agriculture Enforcement	Prevent harmful invasive insect, weed, and disease pests from establishing in Placer County. Regulate Placer County's Certified Farmers' Markets, Certified Producers, and Organic Growers.	$1,123,047
Pesticide Use Enforcement	Ensure that pesticides are used in a manner that is safe, legal, and protects the environment.	$624,508
Weights and Measures	Inspect gasoline pumps, grocery store scales, propane dispensers, and other commercial weighing and measuring devices to ensure consumers are fairly charged.	$510,881
Wildlife Services	Assist citizens, businesses, schools, public agencies, farmers, and ranchers with wildlife related issues.	$705,637
Agricultural Marketing	Promote sales of agricultural products produced by Placer County farmers and ranchers.	$231,769
Overhead	General operating expenditures not directly attributed to a program or service.	$328,236

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

Fund: General Fund
Cost Center: CC02000 Agricultural Commission/ Sealer

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	683	-	-	-
State Aid - Other Programs	1,525,963	1,480,000	1,440,760	1,440,760
Aid from Other Agencies	9,621	5,000	7,000	7,000
Agricultural Services	59,791	40,000	40,000	40,000
Other Fees and Charges	203,844	215,000	200,000	200,000
Miscellaneous	2,299	-	-	-
Total Revenue	**$ 1,802,200**	**$ 1,740,000**	**$ 1,687,760**	**$ 1,687,760**
Expenditures / Appropriations				
Salaries and Wages	1,333,867	1,286,949	1,324,917	1,324,917
Salary Savings	-	(85,391)	(99,246)	(99,246)
Extra Help	-	113,000	139,000	139,000
Overtime and Call Back	1,506	7,500	11,080	11,080
Cafeteria Plans (Non-PERS)	65,248	68,684	70,655	70,655
Uniform Allowance	11,238	9,300	9,301	9,301
Taxable Meal Reimbursements	-	420	420	420
Retirement	402,283	472,992	503,060	503,060
Payroll Tax	100,470	105,219	112,324	112,324
Other Postemployment Benefits (OPEB)	107,242	72,073	51,832	51,832
401 (k) Employer Match	1,456	1,501	1,500	1,500
Employee Group Insurance	249,696	256,916	280,012	280,012
Workers Comp Insurance	40,370	41,600	73,824	73,824
Agriculture	11,801	54,063	54,063	54,063
Clothing and Personal	591	-	-	-
Communication Services Expense	20,390	15,000	25,000	25,000
Food	47	-	-	-
Insurance	10,901	10,467	12,318	12,318
Maintenance	16,304	30,000	30,000	30,000
Maintenance - Building	51,228	83,481	61,445	61,445
Fuels & Lubricants	451	500	-	-
Laboratory Supplies	1,085	-	-	-
Drug & Alcohol Testing	124	225	500	500
Professional / Membership Dues	6,065	6,100	6,200	6,200
Misc Expense	919	-	-	-
Printing	9,571	15,893	11,118	11,118
Other Supplies	8,782	11,076	20,042	20,042
Postage	6,970	7,565	6,782	6,782
Procurement Card Purchase / Clearing Account	312	-	-	-
Professional and Special Services - General	1,339	144,796	144,796	144,796

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - Technical, Engineering and Environmental	-	13,000	51,000	51,000
Professional and Special Services - County	-	-	2,299	2,299
Professional and Special Services - Information Technology	138,767	137,738	171,062	171,062
Professional and Special Services - Health	116	-	-	-
Small Tools & Instruments	115	-	-	-
Employee Benefits Systems	19,379	23,093	18,075	18,075
PC Acquisition	2,550	-	-	-
Commissioner's Fees	1,240	4,320	4,500	4,500
Advertising	141,796	-	-	-
Special Department Expense	8,903	2,000	10,000	10,000
Landfill Dump Fee	181	-	-	-
Training / Education	160	-	1,000	1,000
Transportation and Travel	192,684	207,898	254,087	254,087
Utilities	25,605	30,337	20,025	20,025
Transfer Out A-87 Costs	44,395	133,948	131,087	131,087
Buildings & Improvements	-	100,000	-	-
Equipment	-	32,000	10,000	10,000
Returned Payments (Cash Sales Only)	2,891	-	-	-
Operating Transfer Out - Capital Improvements	175,000	-	-	-
Intrafund Transfers / Services Out	8,665	-	-	-
Total Expenditures / Appropriations	**$ 3,222,702**	**$ 3,414,263**	**$ 3,524,078**	**$ 3,524,078**
Total	**$ (1,420,502)**	**$ (1,674,263)**	**$ (1,836,318)**	**$ (1,836,318)**

Farm Advisor – Cost Center 13001

Purpose:

The University of California Cooperative Extension (UCCE) Farm Advisor program facilitates the delivery of research-based information to the public, schools, and the farming and ranching community through multiple programs. The Farm Advisor Department is a unique example of partnership among three levels of government (Placer County, UCCE, and the U.S. Department of Agriculture). This partnership facilitates the delivery of research-based information and informal educational opportunities in agriculture; natural resources; family, youth, and consumer sciences. University professionals and staff provide leadership. Programs include 4-H Youth Development, Master Gardeners, Horticulture and Small Farms, Livestock and Natural Resources, and Nutrition.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - Technical, Engineering and Environmental of $99,211 for various research projects.
- Increase in Special Department Expense of $80,000 for office reconfiguration.

Program Title	Program Description	Program Cost
4-H Youth Development	Provides educational and leadership programs aimed at helping youth develop into mature, healthy, capable, and contributing citizens. Programs emphasize building skills in inquiry, leadership, public speaking, and community service. Programs include embryology, robotics, public speaking, summer camp, leadership, cooking, sewing, and animal-raising, among others. There are fourteen 4-H Clubs in Placer County.	$ 174,643
Master Gardener	Trained volunteers provide Placer County residents with gardening, composting, pest management and water conservation information and education. Volunteers deliver workshops and community events, manage a demonstration garden, and provide individual assistance by phone and e-mail; providing over 7,000 hours of volunteer service. The Master Gardener Coordinator manages the Senior Community Garden.	$ 150,630
Nutrition	UC CalFresh provides nutrition education, physical activity, gardening experience, and produce tasting to low-income schools and CalFresh eligible families. UC Cal Fresh provides nutrition education and produce tasting to low- income adults in a variety of settings. Three health fairs are held at schools to promote nutrition, healthy living, and physical activity.	$ 124,182
Horticulture and Small Farms Program	Provides training and technical assistance to beginning and experienced small farmers in production, business planning, risk management, food safety, soil, water, and integrated pest management through workshops, field days, and individual farm calls. The program maintains the Foothill Farming website and Facebook page to provide information and a calendar of workshops for area small farmers.	$ 141,506
Livestock and Natural Resources	Provides training for beginning and experienced ranchers on grazing planning and management, livestock husbandry, soils and pasture management, marketing, business planning, and risk management. Program delivery is accomplished through workshops, field days, short courses, farm calls, and group pasture walks. Planning assistance is provided for the development of a business plan for a USDA inspected meat processing plant for Placer County.	$ 133,717

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

Fund: General Fund
Cost Center: CC13001 Farm Advisor

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Aid from Other Agencies	4,500	4,500	4,500	4,500
Total Revenue	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**
Expenditures / Appropriations				
Salaries and Wages	109,485	112,965	117,315	117,315
Salary Savings	-	(14,230)	(15,330)	(15,330)
Extra Help	-	20,000	20,000	20,000
Cafeteria Plans (Non-PERS)	6,527	6,780	7,040	7,040
Retirement	34,290	40,590	43,615	43,615
Payroll Tax	8,738	22,580	10,505	10,505
Other Postemployment Benefits (OPEB)	14,093	9,440	6,440	6,440
Employee Group Insurance	17,412	18,515	19,345	19,345
Workers Comp Insurance	87	90	140	140
Communication Services Expense	1,740	3,200	3,200	3,200
Insurance	1,476	900	1,085	1,085
Maintenance	365	2,800	2,800	2,800
Maintenance - Building	42,773	62,215	54,355	54,355
Printing	5,665	14,560	14,040	14,040
Other Supplies	3,384	12,010	15,000	15,000
Postage	1,701	6,458	6,025	6,025
Professional and Special Services - General	60	2,750	750	750
Professional and Special Services - Technical, Engineering and Environmental	91,827	165,262	264,473	264,473
Professional and Special Services - County	-	-	1,120	1,120
Professional and Special Services - Information Technology	25,069	30,760	30,345	30,345
Small Tools & Instruments	6,010	2,000	8,000	8,000
Employee Benefits Systems	-	-	4,915	4,915
Special Department Expense	-	-	80,000	80,000
Transportation and Travel	4,917	12,000	14,000	14,000
Utilities	21,379	22,610	17,710	17,710
Operating Materials	856	2,500	7,500	7,500
Transfer Out A-87 Costs	37,047	(3,635)	(9,710)	(9,710)
Intrafund Transfers / Services Out	7,235	-	-	-
Total Expenditures / Appropriations	**$ 442,137**	**$ 553,120**	**$ 724,678**	**$ 724,678**
Total	**$ (437,637)**	**$ (548,620)**	**$ (720,178)**	**$ (720,178)**

Regional Forest Health – Cost Center 02004

Purpose:

The Regional Forest Health (RFH) program is designed to a.) integrate forest management and wildfire risk reduction strategies and activities across county departments, and b.) coordinate the county's forest health and wildfire resilience-related work with State and federal agencies and local partners to preserve vital resources while reducing the risk of catastrophic wildfire impacts on Placer County residents, property, and critical infrastructure. The program works to coordinate multiple efforts involving many local, state, and federal partners through the pursuit and application of grant funds for the purpose of increasing the overall health and resilience of Placer County's forested lands. The program focuses on partner- and community-identified projects which will benefit all county residents through reductions in fire risk, improved air quality, more secure water quality and quantity, and a healthier natural environment.

Major Budget Adjustments and Initiatives:

- This is a new cost center for the FY 2022-23 budget year.

Program Title	Program Description	Program Cost
Regional Forest Health	Work with partners to plan, identify, prioritize, fund, and implement forest health strategies and treatments. Support efforts to develop fuels treatment infrastructure including forest treatment, transportation, sawmill, and woody biomass infrastructure.	$ 121,005
Advocacy	Support legislative/regulatory efforts that would ensure ongoing and necessary levels of funding and accelerated progress on key programmatic elements to facilitate increased forest resilience and wildfire risk reduction work in California and specifically in or affecting Placer County.	$ 49,005
Biomass	Engage with partnerships and coalitions to support legislative, regulatory, and funding efforts to increase sustainable use of forest biomass as a feedstock for renewable energy and other products, as a means of enhancing the economic feasibility of forest restoration and wildfire fuel reduction work in Placer's forested areas and communities.	$ 699,005
Fire Safe/OES	Work with County departments and external partners to help support individual-, neighborhood-, and community-level fire mitigation activities that reduce the risk of catastrophic wildfire in Placer County.	$ 49,005
French Meadows	Manage ongoing multi-year project to perform forest treatments to reduce wildfire risk and impacts to critical resources and infrastructure across various landownerships within the French Meadows area and Middle Fork American River Watershed.	$ 2,739,764

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

Fund: General Fund
Cost Center: CC02004 Regional Forest Health

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Aid from Other Agencies	-	-	2,912,137	2,912,137
Inventory Sales	-	-	843,659	843,659
Total Revenue	**$ -**	**$ -**	**$ 3,755,796**	**$ 3,755,796**
Expenditures / Appropriations				
Salaries and Wages	-	-	212,492	212,492
Cafeteria Plans (Non-PERS)	-	-	8,827	8,827
Retirement	-	-	76,755	76,755
Payroll Tax	-	-	16,254	16,254
Other Postemployment Benefits (OPEB)	-	-	6,132	6,132
401 (k) Employer Match	-	-	749	749
Employee Group Insurance	-	-	20,678	20,678
Workers Comp Insurance	-	-	1,148	1,148
Communication Services Expense	-	-	10,000	10,000
Printing	-	-	5,000	5,000
Other Supplies	-	-	5,000	5,000
Postage	-	-	2,000	2,000
Professional and Special Services - General	-	-	3,225,759	3,225,759
Professional and Special Services - Technical, Engineering and Environmental	-	-	150,000	150,000
Transportation and Travel	-	-	15,000	15,000
Total Expenditures / Appropriations	**$ -**	**$ -**	**$ 3,755,794**	**$ 3,755,794**
Total	**$ -**	**$ -**	**$ 2**	**$ 2**

Fish and Game Commission – Cost Center 02001

Purpose:

The Fish and Game Commission advises the Board of Supervisors and provides a community forum for citizens to express their concerns, opinions, and views on matters affecting the conservation, propagation, preservation, and management of fish and wildlife within Placer County. The Commission coordinates efforts in habitat improvement, public awareness and resource education, and issues grant awards to individuals, schools, non-profit organizations, and other organizations using revenue received from Department of Fish and Wildlife enforcement actions.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Fish and Game	Advise the Board of Supervisors and provide a community forum for citizens to express concerns, opinions, and views on matters affecting the conservation, propagation, preservation, and management of fish and wildlife within Placer County. Coordinate efforts in habitat improvement, public awareness and resource education. Issue grant awards to individuals, schools, non-profit organizations, and other organizations using revenue received from Department of Fish and Wildlife enforcement actions.	$ 10,847

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

Fund: Fish and Game Fund
Cost Center: CC02001 Fish and Game

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	224	3,000	3,000	3,000
Forfeitures and Penalties	121	2,000	2,000	2,000
Investment Income	133	200	200	200
Contributions from General Fund	6,000	6,000	6,000	6,000
Total Revenue	**$ 6,478**	**$ 11,200**	**$ 11,200**	**$ 11,200**
Expenditures / Appropriations				
Salaries and Wages	144	-	-	-
Cafeteria Plans (Non-PERS)	9	-	-	-
Retirement	45	-	-	-
Payroll Tax	11	-	-	-
Other Postemployment Benefits (OPEB)	17	-	-	-
Employee Group Insurance	28	-	-	-
Workers Comp Insurance	0	-	-	-
Communication Services Expense	1,568	2,250	2,450	2,450
Insurance	12	12	6	6
Other Supplies	107	100	100	100
Postage	-	50	50	50
Professional and Special Services - General	-	1,000	1,000	1,000
Commissioner's Fees	690	2,100	2,100	2,100
Special Department Expense	-	3,500	3,500	3,500
Transportation and Travel	-	2,000	2,000	2,000
Transfer Out A-87 Costs	952	324	(359)	(359)
Total Expenditures / Appropriations	**$ 3,583**	**$ 11,336**	**$ 10,847**	**$ 10,847**
Total	**$ 2,895**	**$ (136)**	**$ 353**	**$ 353**

Mission Statement

The Assessor's Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The Assessor:

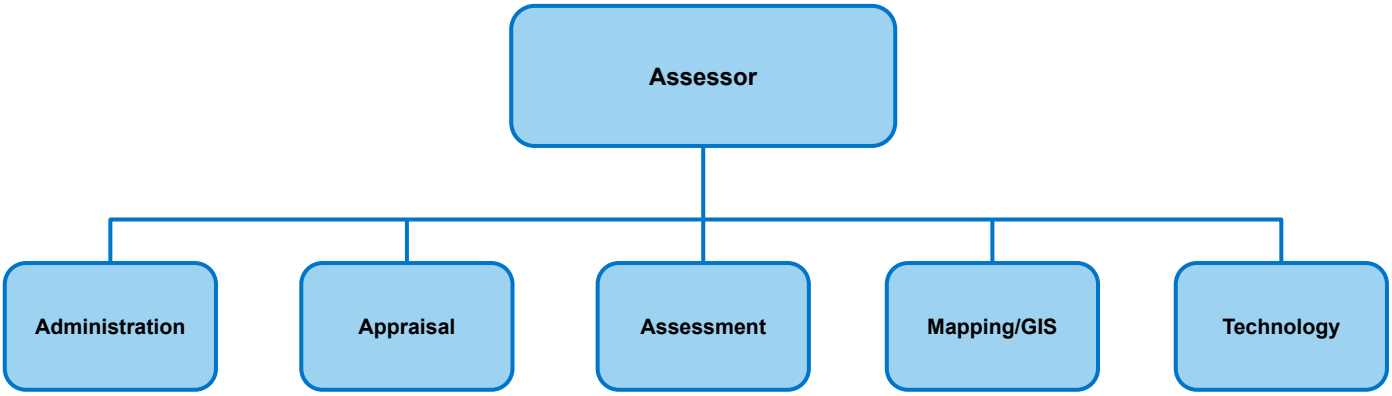
- Maintains assessment parcel maps and ownership information for property tax purposes.
- Develops core layers of the GIS base map used for emergency response and other public notifications.
- Appraises real and personal property for property tax assessments.
- Administers an exemption program for properties that meet public benefit qualifications.
- Delivers an annual and supplemental assessment roll.
- Answers questions from the public and local jurisdictions regarding property assessments.

Assessor
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					
Assessor	$ 15,132,372	$ 15,960,574	$ 16,601,474	$ 16,601,474	4.02%
Funded Position					
Assessor	79	79	83	83	
Total Funded Positions	**79**	**79**	**83**	**83**	**5.06%**
Total Allocated Positions	**79**	**79**	**83**	**83**	**5.06%**

Assessor

Matt Maynard, Assessor



Assessor – Cost Center 03001

Purpose:

Identify and maintain assessor's parcel maps and GIS base map layers for all property within the County. Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business property assessments. Administer property tax exemptions and exclusions as mandated by the state. Provide property information to local government, property owners, and the business community.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of $542,274, largely due to the addition of two allocated positions.
- Increase in Intangible Assets of $151,500 for Just Appraised software.

Program Title	Program Description	Program Cost
Mapping/GIS (Geographic Information System)	Establish and maintain a set of maps for every parcel of property in the County for assessment purposes. These parcel maps serve as the basis for the assessment of all real property in Placer County and are continuously updated to reflect new subdivisions and surveys. Parcel maps show the assessor's parcel numbers, recorded dimensions, acreage, street widths, parcel and lot boundaries, adjoining parcels and recorded map information. Maintain Placer County's GIS base map, ensuring that new parcels are added countywide and made available to the public and jurisdictions within the county.	$ 623,778
Assessment	Review legal documents transferring property ownership and building permits issued throughout the county to determine whether a Proposition 13 re-appraisable event has occurred. Apply all legal property tax exemptions and exclusions, reducing the tax liability on every property that qualifies. Develop and maintain the supplemental and annual assessment rolls.	$ 3,603,254
Appraisal	Appraise single and multi-family residential, rural, and commercial/industrial real property in Placer County for the purposes of property tax assessment. Appraise all taxable business personal property located within the county including machinery, equipment, fixtures, boats and aircraft. Perform mandatory audits of business property accounts within the county. Attend all Assessment Appeal Board hearings.	$ 9,091,771
Administration	Administration and operations of the Assessor's office. Functions include executive leadership, strategic planning, personnel administration, budget development and monitoring, payroll processing, staff training and development, administration of safety programs, purchasing, account payable and receivable.	$ 1,721,480
Technology	Information Technology staff supports the hardware and software which is integral for the operations of the Assessor's office. Liaisons with property tax administration program vendor and County IT. Develops internal programs to streamline assessment processes.	$ 1,407,854

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

Fund: General Fund
Cost Center: CC03001 Assessor

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Taxes	-	163,000	-	-
Penalties and Costs on Delinquent Taxes	-	1,000	-	-
Assessment and Tax Collection Fees	2,812,612	2,738,000	2,979,000	2,979,000
Supplemental Property Taxes - 5% Admin Fee	1,220,816	1,365,000	1,220,000	1,220,000
Miscellaneous	10,486	7,000	7,000	7,000
Total Revenue	**$ 4,043,914**	**$ 4,274,000**	**$ 4,206,000**	**$ 4,206,000**
Expenditures / Appropriations				
Salaries and Wages	7,269,795	7,701,369	8,027,995	8,027,995
Salary Savings	-	(526,725)	(517,037)	(517,037)
Employee Paid Sick Leave	53,435	100,000	60,000	60,000
Extra Help	59,317	25,000	30,000	30,000
Overtime and Call Back	78,112	65,000	70,000	70,000
Cafeteria Plans (Non-PERS)	366,239	408,580	420,172	420,172
Retirement	2,336,326	2,850,599	3,078,656	3,078,656
Payroll Tax	552,690	576,496	602,780	602,780
Other Postemployment Benefits (OPEB)	480,034	338,911	254,561	254,561
401 (k) Employer Match	7,710	7,500	8,251	8,251
Employee Group Insurance	1,167,724	1,243,443	1,276,528	1,276,528
Workers Comp Insurance	36,545	50,603	71,144	71,144
Communication Services Expense	15,365	11,894	20,000	20,000
Insurance	48,088	48,001	49,715	49,715
Parts	352	-	-	-
Maintenance	41,853	90,000	45,000	45,000
Maintenance - Building	191,893	233,889	257,222	257,222
Professional / Membership Dues	4,221	10,000	6,000	6,000
Misc Expense	10	-	-	-
Printing	61,318	60,327	60,999	60,999
Other Supplies	32,958	34,999	20,000	20,000
Postage	108,908	105,002	115,002	115,002
Professional and Special Services - General	11,758	300,000	219,000	219,000
Professional and Special Services - Technical, Engineering and Environmental	-	75,000	-	-
Professional and Special Services - County	4,202	4,246	4,995	4,995
Professional and Special Services - Information Technology	1,108,069	973,641	1,099,998	1,099,998
Employee Benefits Systems	79,922	97,578	97,171	97,171
PC Acquisition	98,533	48,600	80,000	80,000
Advertising	-	6,000	498	498
Special Department Expense	2,339	50,000	8,047	8,047
Training / Education	1,620	-	2,485	2,485
Transportation and Travel	49,330	98,879	107,999	107,999

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	95,910	84,997	83,808	83,808
Transfer Out A-87 Costs	731,370	776,745	778,984	778,984
Intangible Assets	-	-	151,500	151,500
Intra Fund Services	-	10,000	10,001	10,001
Intrafund Transfers / Services Out	36,425	-	-	-
Total Expenditures / Appropriations	**$ 15,132,372**	**$ 15,960,574**	**$ 16,601,474**	**$ 16,601,474**
Total	**$ (11,088,458)**	**$ (11,686,574)**	**$ (12,395,474)**	**$ (12,395,474)**

Mission Statement:

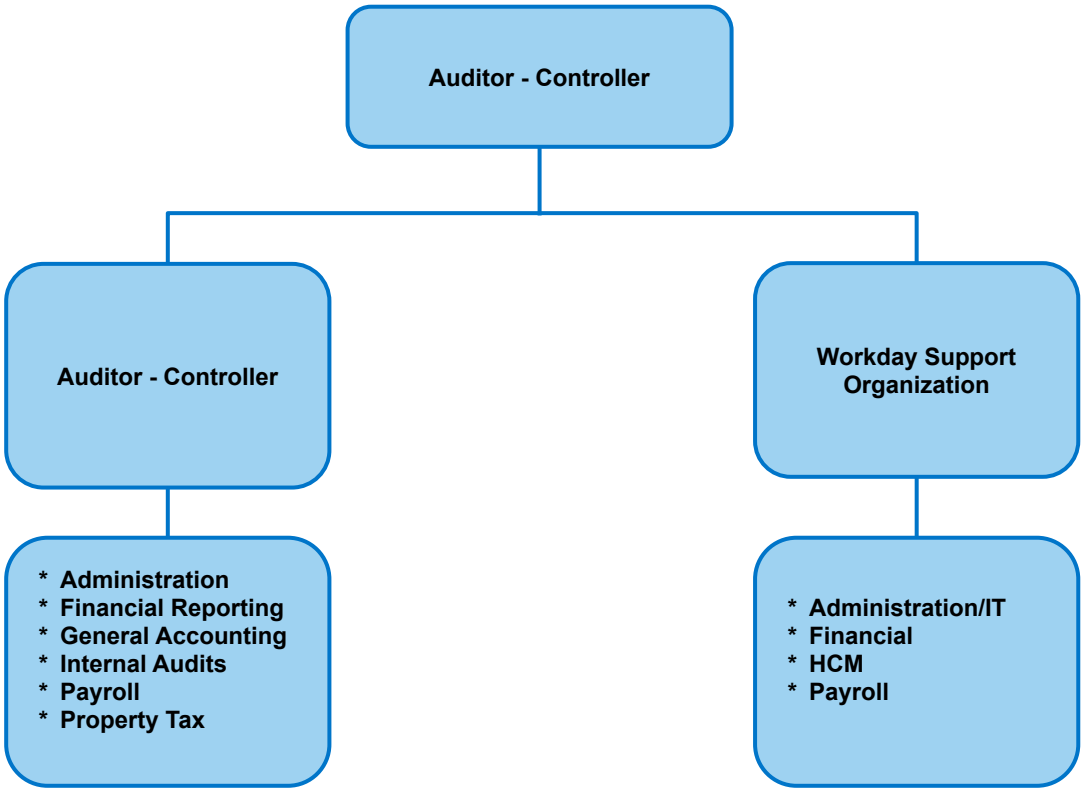
To maintain the financial integrity of the County by providing county departments, special districts, and the citizens of Placer County with clear, accurate, and responsive accounting and auditing services, and by providing an environment that promotes the safeguarding of county assets.

Auditor-Controller
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					
Auditor Controller	$ 6,711,836	$ 6,942,063	$ 7,323,729	$ 7,323,729	5.50%
Workday Support Organization Fund					
Workday Support Organization	$ 4,171,195	$ 4,533,826	$ 4,670,945	$ 4,670,945	3.02%
Funded Positions					
Auditor Controller	41	40	41	41	
Workday Support Organization	14	15	15	15	
Total Funded Positions	**55**	**55**	**56**	**56**	**1.82%**
Total Allocated Positions	**55**	**55**	**56**	**56**	**1.82%**

Auditor - Controller

Andy Sisk, Auditor - Controller



Auditor-Controller – Cost Center 04001

Purpose:

To enhance the public's trust by acting as fiduciary of funds administered for the County, cities, schools, and special districts, and provide an independent source of financial information and analysis.

Major Budget Adjustments and Initiatives:

- Increase in Assessment and Tax Collection Fees of $128,000 for increase in estimated fees to be collected.
- Increase in Salaries and Benefits of $307,271 due in part to the addition of one allocated position.

Program Title	Program Description	Program Cost
Property Tax Services	Calculate property tax rates, apply direct charges, and process changes to the property tax roll. Maintain the tax allocation systems in order to accurately calculate and distribute property tax revenue to the county, cities, schools, and Special Districts and to ensure compliance with external reporting requirements. Perform all of the required duties contained in the RDA dissolution law, and accurately calculate and distribute residual property tax increment and assets to the affected taxing entities.	$ 711,765
Payroll Services	Provide timely and accurate preparation, distribution, and reporting of bi-weekly payroll to County departments and Special Districts and to ensure compliance with external reporting requirements. Ensure payroll procedures, processes, and reporting meet all legal requirements and comply with County policy and related MOUs.	$ 1,204,231
General Accounting	Audit and process: (1) claims for payments submitted by County departments and Special Districts; (2) journal entries for the County and Special Districts. Ensure that bills are paid accurately and timely. Maintain budgetary control of various funds and produce the final adopted budget. Prepare the Countywide Cost Allocation Plan. Enforce accounting policies and procedures.	$ 1,798,298
Financial Reporting	Maintain accounting records for the County with funds in the County Treasury. Prepare reports to the public, Board of Supervisors, State of California, and County departments regarding operations and County financial position. Compile the Annual Comprehensive Financial Report of the County and financial statements for other governmental units for annual audits by external auditors.	$ 1,263,088
Internal Audits	Perform independent appraisals, audits, reviews and evaluations of County activities for the County, Board of Supervisors and the public. This assists County management in delivering effective programs and functions and to safeguard County assets, and to meet financial reporting requirements. Assist departments with reviews of their internal controls, processes and records. Ensure countywide compliance with policies.	$ 927,755
Administration	General administrative expenditures not directly attributed to a program or service.	$ 1,418,592

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

Fund: General Fund
Cost Center: CC04001 Auditor-Controller

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Fair Market Value Adjustment	(2,260,912)	-	-	-
Assessment and Tax Collection Fees	1,788,150	1,717,000	1,845,000	1,845,000
Supplemental Property Taxes - 5% Admin Fee	72,672	20,000	30,000	30,000
Account / Audit Fees	138,190	114,300	128,800	128,800
Other Fees and Charges	20,531	20,000	20,000	20,000
Transfer In A-87 Costs	4,595,469	4,378,753	5,041,277	5,041,277
Miscellaneous	865	-	-	-
Total Revenue	**$ 4,354,967**	**$ 6,250,053**	**$ 7,065,077**	**$ 7,065,077**
Expenditures / Appropriations				
Salaries and Wages	3,441,625	3,565,599	3,783,412	3,783,412
Salary Savings	-	(247,654)	(252,485)	(252,485)
Employee Paid Sick Leave	127,868	101,000	30,000	30,000
Overtime and Call Back	13,028	25,000	25,000	25,000
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	144,688	164,143	173,023	173,023
Retirement	1,139,861	1,368,129	1,477,594	1,477,594
Payroll Tax	249,660	261,517	279,606	279,606
Other Postemployment Benefits (OPEB)	244,333	171,600	125,747	125,747
401 (k) Employer Match	8,907	6,750	7,500	7,500
Employee Group Insurance	583,418	616,811	683,437	683,437
Workers Comp Insurance	15,656	16,690	24,022	24,022
Communication Services Expense	1,871	2,700	2,700	2,700
Insurance	26,121	19,615	23,032	23,032
Maintenance	8,084	9,500	29,500	29,500
Maintenance - Building	69,345	86,007	95,486	95,486
Professional / Membership Dues	6,596	9,000	9,000	9,000
Misc Expense	672	-	-	-
Printing	15,762	22,508	20,773	20,773
Other Supplies	22,062	42,475	42,479	42,479
Postage	34,728	48,000	46,583	46,583
Procurement Card Purchase / Clearing Account	128	-	-	-
Professional and Special Services - General	229,081	231,000	239,000	239,000
Professional and Special Services - County	6,226	6,654	11,077	11,077
Professional and Special Services - Information Technology	285,668	325,311	346,082	346,082
Employee Benefits Systems	43,903	50,786	49,712	49,712
Advertising	7,238	11,500	11,500	11,500
Special Department Expense	-	1,000	-	-
Employee Engagement Expenses	-	-	1,000	1,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	6,961	37,654	34,020	34,020
Transportation and Travel	117	43,179	47,820	47,820
Utilities	34,660	31,256	31,109	31,109
Intra Fund Services	-	(85,667)	-	-
Intrafund Transfers / Services Out	11,729	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(70,161)	-	(74,000)	(74,000)
Total Expenditures / Appropriations	**$ 6,711,836**	**$ 6,942,063**	**$ 7,323,729**	**$ 7,323,729**
Total	**$ (2,356,869)**	**$ (692,010)**	**$ (258,652)**	**$ (258,652)**

Workday Support Organization – Cost Center 04700

Purpose:

The Workday Support Organization is a dedicated unit consisting of technical and functional staff to continually update and enhance Workday, our County's Enterprise Resource Planning (ERP) system, for our end users.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - General of $123,266 for increase to service provider contract to include new agreement with enhanced features.

Program Title	Program Description	Program Cost
Workday Support Organization	Maintain and support Workday Financials, HCM, Absences, Benefits, Timekeeping and Payroll functionalities. Develop solutions, integrations, and implement enhancements including new functionalities for Workday. Implement semi-annual Workday releases. Support end users' needs by providing role level security access, improving business processes, and continually providing enhancements and new functionalities. Troubleshoot and maintain critical integrations.	$ 4,670,945

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

Fund: Workday Support Organization Fund
Cost Center: CC04700 Workday Support Organization

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
ERP System Charges	4,398,849	4,600,000	4,780,012	4,780,012
Other Fees and Charges	32,488	-	-	-
Contributions from Other Funds	827,741	-	-	-
Total Revenue	**$ 5,259,078**	**$ 4,600,000**	**$ 4,780,012**	**$ 4,780,012**
Expenditures / Appropriations				
Salaries and Wages	1,639,192	1,760,276	1,732,866	1,732,866
Salary Savings	-	(107,573)	(109,009)	(109,009)
Overtime and Call Back	2,077	10,000	10,000	10,000
Sick Leave Payoff	2,715	-	-	-
Cafeteria Plans (Non-PERS)	65,380	73,275	67,230	67,230
Retirement	516,566	647,707	657,206	657,206
Payroll Tax	123,064	134,136	132,297	132,297
Other Postemployment Benefits (OPEB)	91,135	64,350	46,005	46,005
401 (k) Employer Match	7,423	8,250	9,000	9,000
Employee Group Insurance	237,564	255,034	275,585	275,585
Workers Comp Insurance	7,201	7,623	9,231	9,231
Communication Services Expense	64	400	500	500
Insurance	-	26,158	11,409	11,409
Maintenance	990	4,140	5,000	5,000
Maintenance - Building	35,766	43,588	49,496	49,496
Professional / Membership Dues	285	1,000	1,000	1,000
Misc Expense	-	200	-	-
Printing	10	941	542	542
Other Supplies	1,027	2,400	2,406	2,406
Postage	347	779	153	153
Professional and Special Services - General	1,094,527	1,152,420	1,275,686	1,275,686
Professional and Special Services - Technical, Engineering and Environmental	-	4,234	-	-
Professional and Special Services - County	160,021	175,000	175,021	175,021
Professional and Special Services - Information Technology	128,686	142,402	122,369	122,369
Employee Benefits Systems	13,969	18,172	15,496	15,496
PC Acquisition	14,253	-	-	-
Training / Education	11,060	34,018	55,000	55,000
Transportation and Travel	-	13,746	23,500	23,500
Utilities	17,876	17,964	15,801	15,801
Transfer Out A-87 Costs	-	43,186	87,155	87,155
Total Expenditures / Appropriations	**$ 4,171,195**	**$ 4,533,826**	**$ 4,670,945**	**$ 4,670,945**
Total	**$ 1,087,882**	**$ 66,174**	**$ 109,067**	**$ 109,067**

Mission Statement:

The mission of the Community Development Resource Agency is to provide a progressive, clear and timely development process that focuses on the public interest, protecting the County's many natural resources and creating balanced, sustainable communities.

Community Development Resource Agency

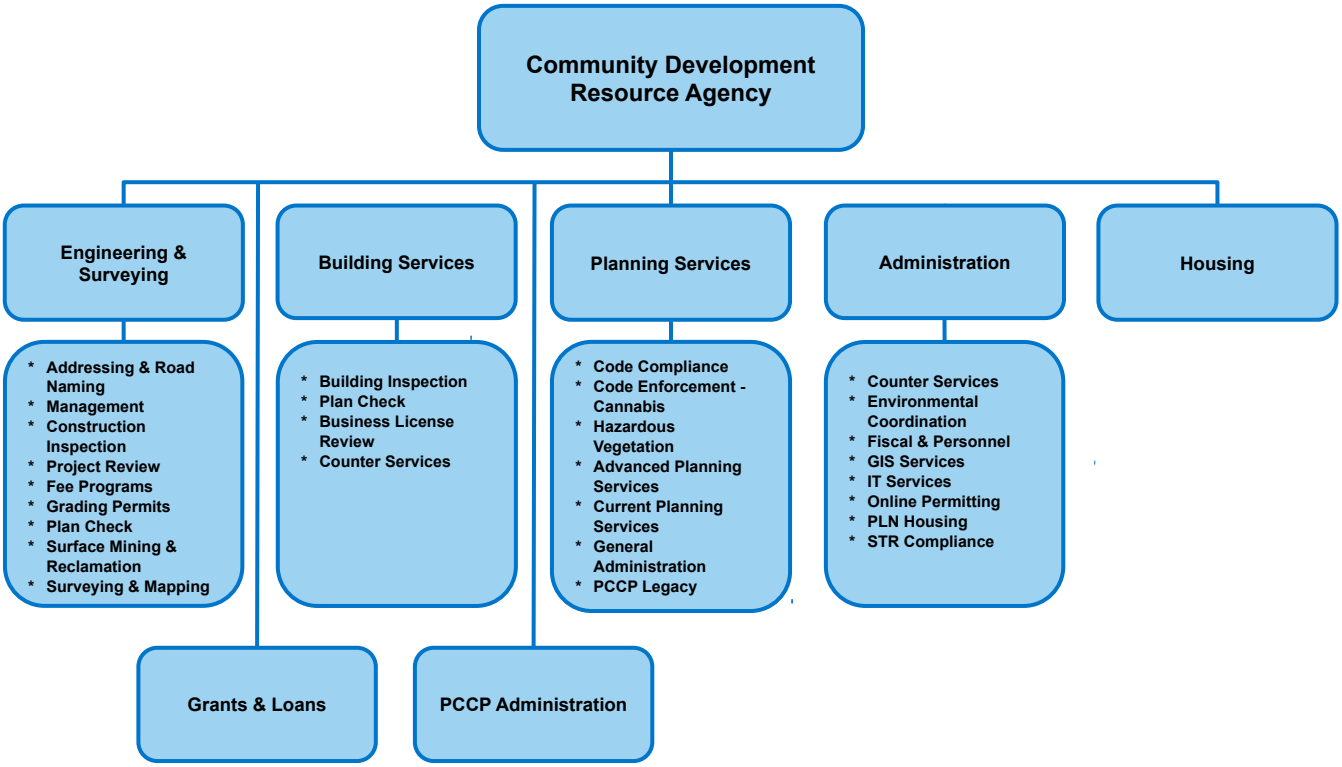
Cost Center Summary

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					
Engineering & Surveying	$ 7,522,774	$ 6,920,430	$ 7,336,174	$ 7,336,174	6.01%
Building Services	9,794,381	9,215,188	8,771,791	8,771,791	-4.81%
Planning Services	8,850,267	7,897,702	8,499,551	8,499,551	7.62%
Community Development Resource Agency	2,439,224	3,913,492	6,355,825	6,355,825	62.41%
Placer County Conservation Plan Administration	2,127,686	964,584	4,730,409	4,730,409	390.41%
Total General Fund	**$ 30,734,332**	**$ 28,911,396**	**$ 35,693,750**	**$ 35,693,750**	**23.46%**
Community Revitalization Fund					
Community Development Grants and Loans	$ 447,148	$ 404,652	$ 403,347	$ 403,347	-9.80%
Low and Moderate Income Housing Asset Fund					
CDRA Housing	$ 844,151	$ 1,094,657	$ 1,091,891	$ 1,091,891	29.35%
Funded Positions					
Engineering & Surveying	25	27	31	31	
Building Services	26	46	47	47	
Planning Services	22	29	30	30	
Community Development Resource Agency	45	36	42	42	
Placer County Conservation Plan Administration	2	3	3	3	
Total Funded Positions	**120**	**141**	**153**	**153**	**8.51%**
Total Allocated Positions	**121**	**141**	**153**	**153**	**8.51%**

Community Development Resource Agency

David Kwong, Director



Engineering & Surveying – Cost Center 06001

Purpose:

The Engineering and Surveying Division (ESD) assists in the preparation of environmental review project documents, prepares conditions of approval for discretionary permits, and reviews and issues Grading Permits. ESD is responsible for the review and approval of improvement plans for all residential and non-residential projects and issues utility encroachment permits for work within the County right-of-way. ESD reviews Final Maps and Parcel Maps for land division, Records of Surveys, boundary line adjustments between properties, and provides surveying support to other County departments. ESD is responsible for construction inspection of private development projects primarily for public infrastructure improvements and work occurring within the County right-of-way to ensure improvements are completed according to the approved plans. ESD is also responsible for enforcement of the County's Grading Ordinance, surface mining reclamation requirements (SMARA), and for assigning official road names and addresses of properties.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of $414,086 driven mainly by the addition of four allocated positions.

Program Title	Program Description	Program Cost
Surveying and Mapping	Review Tentative and Final Maps, Parcel Maps, Boundary Line Adjustments, Corner Records, Annexations, and Records of Surveys.	$ 1,338,477
Plan Check	Review and approve Improvement Plans for residential and commercial projects and Utility Encroachment Permits for major utility projects.	$ 942,893
Construction Inspection	Provide field inspections and testing during site construction of public and private projects such as residential and commercial developments and major utility installations.	$ 1,031,112
Grading Permits	Review and approve grading and drainage related activities on smaller projects including stockpiling, ponds, private roads and bridges, retaining walls, and water quality and erosion control measures.	$ 345,299
Addressing and Road Naming	Performs naming or renaming private and public roads with the County and ensures all structures are addressed correctly and systematically.	$ 354,972
Surface Mining and Reclamation	Inspect and report on active and inactive mining operations.	$ 62,398
Project Review	Perform environmental review and conditioning of discretionary permits such as Variances, Use Permits, Design Reviews, Certificate of Compliances, Parcel Maps and Subdivisions.	$ 853,895
CFD Management	Develop and negotiate CFD with developers, manage impact fees associated with CFDs and oversight of all County CFDs.	$ 68,002
Fee Programs	Develop and provide oversight of the specific plan Fee Programs, tracking of fees paid to date, review and dissemination of reimbursements.	$ 68,002
Overhead	General operating expenditures not directly attributed to a program or service.	$ 2,271,124

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

Fund: General Fund
Cost Center: CC06001 Engineering & Surveying

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Business Licenses	12,347	15,096	15,096	15,096
Construction Permits	71,656	65,000	65,000	65,000
Road and Privilege Permit	85,088	112,780	112,780	112,780
Planning and Engineering Services	2,044,358	1,840,000	1,840,000	1,840,000
Planning - At Cost Projects Fees	95,715	295,000	295,000	295,000
Other Fees and Charges	37,700	41,000	41,000	41,000
Miscellaneous	-	25,000	25,000	25,000
Operating Transfers In	1,088,146	-	-	-
Total Revenue	**$ 3,435,011**	**$ 2,393,876**	**$ 2,393,876**	**$ 2,393,876**
Expenditures / Appropriations				
Salaries and Wages	2,836,257	3,566,707	3,832,206	3,832,206
Salary Savings	-	(198,391)	(224,091)	(224,091)
Overtime and Call Back	23,935	28,000	28,000	28,000
Cafeteria Plans (Non-PERS)	142,099	183,736	199,132	199,132
Uniform Allowance	2,667	3,000	2,400	2,400
Retirement	903,990	1,302,136	1,448,537	1,448,537
Payroll Tax	213,457	265,152	286,123	286,123
Other Postemployment Benefits (OPEB)	162,087	141,657	109,278	109,278
401 (k) Employer Match	1,239	3,504	3,369	3,369
Employee Group Insurance	367,366	481,431	487,783	487,783
Workers Comp Insurance	18,555	20,636	38,917	38,917
Clothing and Personal	-	1,495	1,495	1,495
Communication Services Expense	12,725	9,005	9,004	9,004
Janitorial Supplies	177	-	-	-
Insurance	32,076	39,249	45,500	45,500
Parts	2,057	-	-	-
Maintenance	27,260	18,257	18,257	18,257
Maintenance - Building	96,836	117,245	117,430	117,430
Professional / Membership Dues	1,290	3,500	3,500	3,500
Misc Expense	1,088,191	-	-	-
Printing	11,087	25,939	23,438	23,438
Other Supplies	4,506	5,250	5,138	5,138
Postage	2,180	6,085	6,309	6,309
Professional and Special Services - General	596,208	149,166	122,166	122,166
Professional and Special Services - Technical, Engineering and Environmental	-	-	5,896	5,896
Professional and Special Services - County	65,079	-	2,360	2,360
Professional and Special Services - Information Technology	242,273	223,444	231,700	231,700
Small Tools & Instruments	-	500	-	-
Employee Benefits Systems	25,517	33,084	33,889	33,889
PC Acquisition	12,058	14,910	14,910	14,910
Signing & Safety Material	78	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Advertising	477	1,000	1,000	1,000
Special Department Expense	100	10,000	10,000	10,000
Training / Education	4,209	-	6,000	6,000
Transportation and Travel	80,513	115,329	111,229	111,229
Utilities	48,399	42,606	38,260	38,260
Transfer Out A-87 Costs	298,751	246,798	257,039	257,039
Intra Fund Services	-	60,000	60,000	60,000
Intrafund Transfers / Services Out	212,075	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(13,001)	-	-	-
Total Expenditures / Appropriations	**$ 7,522,774**	**$ 6,920,430**	**$ 7,336,174**	**$ 7,336,174**
Total	**$ (4,087,763)**	**$ (4,526,554)**	**$ (4,942,298)**	**$ (4,942,298)**

Building Services – Cost Center 06002

Purpose:

The Building Services Division reviews construction drawings, approves and issues building permits, conducts on-site inspections, performs emergency service functions, maintains inspection records, responds to citizen requests for information (public record requests), and provides expertise on the California Building Code, Mechanical Code, Electrical Code, Plumbing Code and Green Building Standards Code, as adopted by Placer County Board of Supervisors.

Major Budget Adjustments and Initiatives:

- Increase in Construction Permits of $329,181 based on projected construction activity levels.
- Decrease in Other Fees and Charges of $427,819 due to the shifting of fees to other cost centers.
- A net increase of one allocated position. Overall decrease in Salaries and Benefits of $620,417 due to reallocation of personnel resources within the department.

Program Title	Program Description	Program Cost
Construction Inspection	Field inspection is observing, measuring, weighing, and comparing to a standard. The standards can be Federal, State, Local, or in accordance with approved plans resulting in a safe and compliant facility ready to occupy.	$ 2,779,279
Plan Check	Thoroughly check the plans, calculations, and specifications of the Final structure, ensuring code compliance, reducing construction deficiencies, cost and time impingements by pre-planning a project.	$ 2,459,595
Counter Services	The Counter Services team performs a multitude of customer services for the County's Building Division including project scoping, the preparation and collection of records such as applications for permit, construction drawings, specifications, calculations, and the collection of fees.	$ 290,127
Business License Review	Ensures the built-environment matches the final intended use from a structural, life-safety, and compatibility perspective. This review is a function of multiple County departments, including Building, ESD, Planning, EHS, and sometimes DPW and/or Facilities.	$ 333,463
Overhead	General operating expenditures not directly attributed to a program or service.	$ 2,909,327

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

Fund: General Fund
Cost Center: CC06002 Building Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Business Licenses	20,074	5,000	5,000	5,000
Construction Permits	4,631,232	4,321,015	4,650,196	4,650,196
Other Construction Permits	135,409	124,328	124,328	124,328
Forfeitures and Penalties	13,507	5,500	-	-
Direct Charges	23,619	-	-	-
Planning and Engineering Services	101,037	76,000	76,000	76,000
Agricultural Services	44,819	150,000	50,000	50,000
Other Fees and Charges	351,993	427,819	-	-
Mitigation Fees	6,250	-	-	-
Miscellaneous	(151)	7,836	-	-
Operating Transfers In	6,156	-	-	-
Total Revenue	**$ 5,333,946**	**$ 5,117,498**	**$ 4,905,524**	**$ 4,905,524**
Expenditures / Appropriations				
Salaries and Wages	3,072,844	3,928,515	3,634,840	3,634,840
Salary Savings	-	(221,822)	(265,011)	(265,011)
Extra Help	-	183,970	97,000	97,000
Overtime and Call Back	40,133	25,000	25,000	25,000
Cafeteria Plans (Non-PERS)	154,346	209,218	189,196	189,196
Uniform Allowance	6,519	6,600	6,601	6,601
Retirement	945,805	1,417,922	1,361,193	1,361,193
Payroll Tax	240,572	296,567	273,446	273,446
Other Postemployment Benefits (OPEB)	212,762	203,518	123,385	123,385
401 (k) Employer Match	1,058	3,090	3,278	3,278
Employee Group Insurance	434,522	660,686	574,692	574,692
Workers Comp Insurance	51,511	73,938	143,165	143,165
Clothing and Personal	4,135	14,250	6,250	6,250
Communication Services Expense	45,658	40,959	19,250	19,250
Insurance	39,216	44,231	55,925	55,925
Parts	968	-	-	-
Auto	8,000	5,000	2,500	2,500
Maintenance	48,879	60,640	117,004	117,004
Maintenance - Building	68,628	80,606	101,775	101,775
Fuels & Lubricants	556	-	-	-
Campus Services - PCGC	-	34,116	-	-
Professional / Membership Dues	2,445	750	750	750
Printing	39,257	64,723	72,435	72,435
Other Supplies	12,522	19,502	12,015	12,015
Postage	12,095	6,404	7,010	7,010
Professional and Special Services - General	1,407,068	667,630	691,230	691,230
Professional and Special Services - Legal	263	-	-	-
Professional and Special Services - County	-	30,000	34,522	34,522
Professional and Special Services - Information Technology	719,899	615,828	601,020	601,020

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Small Tools & Instruments	1,052	5,000	2,000	2,000
Employee Benefits Systems	26,490	45,602	56,495	56,495
PC Acquisition	27,265	39,650	23,650	23,650
Advertising	547	5,000	5,000	5,000
Special Department Expense	3,491	27,000	35,000	35,000
Safety Clothing - Other Agency	979	-	-	-
Training / Education	29,939	-	-	-
Transportation and Travel	171,338	292,168	329,885	329,885
Utilities	34,301	29,293	33,160	33,160
Transfer Out A-87 Costs	317,670	299,634	398,130	398,130
Intrafund Transfers / Services Out	1,620,200	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(8,552)	-	-	-
Total Expenditures / Appropriations	**$ 9,794,381**	**$ 9,215,188**	**$ 8,771,791**	**$ 8,771,791**
Total	**$ (4,460,435)**	**$ (4,097,690)**	**$ (3,866,267)**	**$ (3,866,267)**

Planning Services – Cost Center 06003

Purpose:

The Planning Services Division encompasses a variety of roles that are grouped under the headings of Current (i.e. new development), Advanced (long-range) Planning, and Code Compliance. Current planning activities evaluate applications for development entitlements, while the Advanced planning focuses on the preparation of the County's General Plan, community plans, natural resource planning documents, and other policy-related matters related to a long-term perspective on growth, the implications of growth, and the impacts of growth on lands located within the unincorporated area of the County. The Code Compliance unit reviews complaints for potentially hazardous violations of construction codes and standards and seeks land-use compliance throughout unincorporated Placer County. In addition to implementing the County's General Plan and Zoning Code, the Planning Services Division is also responsible for County compliance with the State Subdivision Map Act and State Planning and Zoning Law.

Major Budget Adjustments and Initiatives:

- A net increase of one allocated position. Overall increase in Salaries and Benefits of $768,849 due to reallocation of personnel resources within the department.

Program Title	Program Description	Program Cost
PCCP - Legacy	Current Planning staff support the implementation of the Placer County Conservation Program. Once the PCCP is approved Current Planning staff will assist in processing PCCP applications to determine if a project is in the PCCP covered area.	$ 260,674
Current Planning	Implementation of the County's General Plan, Community Plans, Specific Plans, Subdivision Ordinance, and Zoning Ordinance as it relates to land use entitlement applications. Processing of development applications includes staff review of general plan amendments, rezones, subdivision maps, conditional use permits, minor use permits, parcel maps, lot line adjustments, certificates of compliance, variances and other similar land use permits. The Current Planning program provides direction as to how physical development and land use decisions should take place in the County, establishes procedures for the processing of entitlement applications consistent with State Law (i.e. California Government Code, CEQA, Subdivision Map Act, etc.) and within time limits set by the Permit Streamlining Act. The Current Planning team also provides for the full engagement of County Staff, citizens, Municipal Advisory Councils, and public agencies; and staff support to CDRA front counter services, the Zoning Administrator, and the Planning Commission.	$ 2,920,599
Hazardous Vegetation Services	Ensures the built-environment matches the Final intended use from a structural, life-safety, and compatibility perspective. This review is a function of multiple departments, Building, ESD, Planning, EHS, and sometimes DPW and/or Facilities.	$ 202,178
Code Compliance Services	The Code Compliance team strives for voluntary compliance through weekend event compliance, vehicle abatement, hazardous vegetation abatement, dangerous building, and community outreach programs. The team receives written complaints from the community and then investigates, collects evidence, issue citations (administrative and judicial), and administers administrative hearing and hazardous vegetation hearing bodies to compel compliance with County Code, thereby ensuring a safe, sustainable, and harmonious community.	$ 863,180
Cannabis Compliance Services	This unit, working closely with the Sheriff's Department, assists with the development and implementation of the County's cannabis regulation and enforcement program, including a new administrative hearing process. Additionally, public outreach is an important part of this team's efforts.	$ 207,881
Advanced Planning	Preparation of the County's General Plan, community plans, natural resource planning documents, zoning codes, and other policy, ordinances, and programs related to the long-term perspective on growth and the implications of growth on the need to provide governmental facilities and services, and the impacts of growth on the environment. Advanced planning involves highly complex and diverse land use and natural resource management considerations and Board decision making which requires careful balancing of competing economic, social, and environmental interests.	$ 1,183,791
Administration	Supports the overall function of the Planning division's work including processing of planning entitlements, planning commission meetings, coordination with other divisions and departments, and day-to-day needs of the division.	$ 341,839
Overhead	General operating expenditures not directly attributed to a program or service.	$ 2,519,409

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

Fund: General Fund
Cost Center: CC06003 Planning Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Business Licenses	15,719	16,000	16,000	16,000
Construction Permits	169,777	116,000	116,000	116,000
Federal Aid - Other Programs	271,654	-	-	-
Aid from Other Agencies	10,000	-	-	-
Planning and Engineering Services	325,744	405,782	405,782	405,782
Planning Applications	47,169	49,900	49,900	49,900
Planning - At Cost Projects Fees	258,633	400,000	400,000	400,000
Miscellaneous	(43,148)	-	-	-
Operating Transfers In	562,879	-	-	-
Total Revenue	**$ 1,618,427**	**$ 987,682**	**$ 987,682**	**$ 987,682**
Expenditures / Appropriations				
Salaries and Wages	2,821,910	3,572,889	4,073,286	4,073,286
Salary Savings	-	(199,333)	(200,020)	(200,020)
Employee Paid Sick Leave	8,402	-	-	-
Extra Help	-	172,000	29,000	29,000
Overtime and Call Back	15,791	-	-	-
Cafeteria Plans (Non-PERS)	140,918	187,327	218,972	218,972
Uniform Allowance	-	-	1,350	1,350
Retirement	892,499	1,305,454	1,543,381	1,543,381
Payroll Tax	212,993	267,623	305,392	305,392
Other Postemployment Benefits (OPEB)	167,697	155,641	135,899	135,899
401 (k) Employer Match	2,585	3,143	2,461	2,461
Employee Group Insurance	396,830	525,476	639,812	639,812
Workers Comp Insurance	12,458	14,033	23,569	23,569
Communication Services Expense	57,662	10,500	9,300	9,300
Food	244	-	-	-
Insurance	62,928	59,548	61,215	61,215
Parts	1,253	-	-	-
Maintenance	23,463	89,430	68,794	68,794
Maintenance - Building	120,739	148,388	165,095	165,095
Campus Services - PCGC	-	5,335	-	-
Professional / Membership Dues	4,344	5,000	5,000	5,000
Misc Expense	563,131	-	-	-
Printing	64,996	122,156	81,810	81,810
Other Supplies	3,170	7,926	5,282	5,282
Postage	12,990	10,235	3,775	3,775
Professional and Special Services - General	660,834	57,140	57,140	57,140
Professional and Special Services - Legal	-	1,000	1,000	1,000
Professional and Special Services - County	27	-	12,315	12,315
Professional and Special Services - Information Technology	377,009	324,430	289,070	289,070
Rents and Leases - Buildings & Improvements	508	5,000	5,000	5,000
Small Tools & Instruments	32	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Employee Benefits Systems	35,391	50,194	55,320	55,320
PC Acquisition	6,394	9,500	8,998	8,998
Commissioner's Fees	11,300	10,000	10,000	10,000
Small Equipment	13	-	-	-
Advertising	15,454	15,000	15,000	15,000
Special Department Expense	1,218	11,000	8,500	8,500
Project Costs	780	-	-	-
Training / Education	4,991	-	-	-
Transportation and Travel	31,579	58,104	61,240	61,240
Utilities	60,347	53,925	53,790	53,790
Transfer Out A-87 Costs	624,576	839,638	748,805	748,805
Operating Transfer Out	250,000	-	-	-
Intrafund Transfers / Services Out	1,212,405	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(29,594)	-	-	-
Total Expenditures / Appropriations	**$ 8,850,267**	**$ 7,897,702**	**$ 8,499,551**	**$ 8,499,551**
Total	**$ (7,231,839)**	**$ (6,910,020)**	**$ (7,511,869)**	**$ (7,511,869)**

CDRA - Administration & Fiscal Support – Cost Center 06004

Purpose:

The Administrative Services Division of the Community Development Resource Agency (CDRA) includes multi-functional units that serve at cross-purposes for the Agency, and who manage programs and projects interrelated to three specialized divisions of Planning, Building and Engineering Services that are within the Agency. The Administrative Service Division also provides centralized administration and support services to all divisions and units included under the Agency umbrella. Programs specific to the Administrative Services Division include Housing and Economic Development, Specific Plan Administration, Environmental Coordination Services (ECS), Geographic Information Services (GIS), Information Technology (IT) support, Front Counter services (including Tahoe functions) which collectively are referred to as the Community Services Division (CSD). The Administrative Services Division also includes the Tahoe area Short Term Rental Program, Tahoe Code Compliance and the Tahoe Regional Planning Agency interface and an executive management unit which directs the Agency's budget, accounting, auditing, and record keeping functions. Lastly, the Administrative Division provides centralized service delivery for internal coordination with other county departments involved in the land development process, including the Departments of Health and Human Services - Environmental Health Division, Air Pollution Control District, Public Works and Facilities, and County Executive Office including all fee collection and related free accounting and processing services.

Major Budget Adjustments and Initiatives:

- Increase in Other Fees and Charges of $1.4 million for increased Short Term Rental Program revenue and Information Technology surcharges.
- Increase in Salaries and Benefits of $1.6 million, mainly due to the addition of nine allocated positions.
- Increase in Professional and Special Services - General of $551,500 for adjusted contract expenses.

Program Title	Program Description	Program Cost
Information Technology Services	Provides countywide support services for Geographic Information Systems including database management, mapping, spatial analysis, technical support; manage web based mapping applications for public access; manage and configure automated permit processing, report writing and management for CDRA, Public Works and Facilities; manage online permitting system; manage all programs related to information technology including desktop support, application management and support (Q-Flow, Sire EDMS, and AutoCAD).	$ 466,874
Housing and Economic Development	The planning for housing and economic development involves highly complex and diverse land use management considerations, supporting a wide variety of projects that bring new housing opportunities and investments to communities within the unincorporated area of the County. The Housing & Economic Development program within the Planning Services Division of CDRA is responsible for the implementation, management, and reporting of projects and program for housing and economic development policies, ordinances, and objectives as directed by the Board of Supervisors and the General Plan.	$ 1,189,838
Geographic Information Systems Services	Provides countywide support services for Geographic Information Systems including database management, mapping, spatial analysis, technical support; manage web based mapping applications for public access; manage and configure automated permit processing, report writing and management for CDRA, Public Works and Facilities; manage online permitting system; manage all programs related to information technology including desktop support, application management and support (Q-Flow, Sire EDMS, and AutoCAD).	$ 222,886
Counter Services	Provide reception and customer services for assisting visitors to the building. The public counter within CDRA acts as a "one-stop shop" for all land development activity in the County. Property owners can come to this one location and receive information from Planning, Building, Engineering, Environmental Health and Public Works and Facilities regarding any property within the County. The Counter Services team also performs a multitude of customer services for the County's land-use department including project scoping, the preparation and collection of records such as applications for permit, construction drawings, specifications, calculations, and the collection of fees. This front-line operation is instrumental in the facilitation of Final project requests through the land-use system, connecting the property owner to the proper practitioner.	$ 723,774
Fiscal & Personnel Support	Encompasses budget preparation and monitoring all financial transactions, provides support for all divisions on personnel activities, including position management, recruitment, and discipline, as well as oversight and accountability for the contracting and purchasing processes throughout CDRA. This program manages approximately 40 contracts with private service providers and approximately 45 EIR contracts. Provides division and department support on facility related services, vehicles, and cell phones.	$ 250,906
Environmental Coordination Services	The Environmental Coordination Services Unit performs administrative and coordination activities related to environmental review for the County.	$ 536,510

continued

Program Title	Program Description	Program Cost
Advanced and Current Planning Services	Administrative support to the Planning Division: including clerking of commissions and hearings, public noticing, outreach, organization for documents for Board meetings, office/ general clerical functions, and oversight of CDRA pool vehicles.	$ 144,974
Online Permitting	General operating expenditures related to CDRA's E-Services.	$ 99,953
PCCP - Legacy	Administrative support to the PCCP and Legacy programs including budget preparation and monitoring all financial transactions, provides support on personnel activities, including position management, recruitment, and discipline, as well as oversight and accountability for the contracting and purchasing processes.	$ 72,487
Short Term Rental Progam	Short-Term Rental Program is intended to strike a balance of reducing neighborhood nuisances like noise and parking issues related to vacation rentals without undermining the market for this important guest accommodation. Short-term rentals are residential units rented for 30 days or less, typically advertised as vacation rentals.	$ 1,358,729
Overhead	General operating expenditures not directly attributed to a program or service.	$ 1,288,894

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

Fund: General Fund

Cost Center: CC06004 CDRA - Administration & Fiscal Support

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Planning and Engineering Services	34,628	105,308	105,308	105,308
Planning - At Cost Projects Fees	73,381	87,380	87,380	87,380
Health Fees	7,375	-	-	-
Other Fees and Charges	24,768	11,100	1,384,254	1,384,254
Miscellaneous	40	26,500	26,500	26,500
Total Revenue	**$ 140,192**	**$ 230,288**	**$ 1,603,442**	**$ 1,603,442**
Expenditures / Appropriations				
Salaries and Wages	2,531,054	1,530,818	2,454,785	2,454,785
Salary Savings	-	(215,051)	(250,910)	(250,910)
Employee Paid Sick Leave	36,385	-	-	-
Extra Help	-	39,000	112,000	112,000
Overtime and Call Back	26,667	2,100	2,100	2,100
Cafeteria Plans (Non-PERS)	112,751	67,497	115,103	115,103
Uniform Allowance	114	-	450	450
Retirement	783,162	570,595	916,138	916,138
Payroll Tax	186,820	112,954	184,478	184,478
Other Postemployment Benefits (OPEB)	173,287	73,617	86,122	86,122
401 (k) Employer Match	2,159	3,541	4,959	4,959
Employee Group Insurance	414,423	243,640	381,516	381,516
Workers Comp Insurance	8,848	5,106	14,302	14,302
Communication Services Expense	22,869	10,704	13,704	13,704
Janitorial Supplies	54	-	-	-
Insurance	12,581	19,596	22,495	22,495
Parts	37,603	-	-	-
Maintenance	33,219	75,577	125,577	125,577
Maintenance - Building	65,946	81,796	92,642	92,642
Professional / Membership Dues	1,896	2,000	2,000	2,000
Warranties	1,486	-	-	-
Misc Expense	66	-	-	-
Equipment Usage - Regular	116	-	-	-
Printing	13,303	83,348	84,156	84,156
Other Supplies	13,577	19,575	29,352	29,352
Postage	5,477	3,563	2,607	2,607
Procurement Card Purchase / Clearing Account	14	-	-	-
Professional and Special Services - General	133,840	483,950	1,035,450	1,035,450
Professional and Special Services - County	-	-	3,751	3,751
Professional and Special Services - Information Technology	689,577	639,959	699,655	699,655
Small Tools & Instruments	42	-	3,500	3,500
Employee Benefits Systems	74,805	61,167	85,239	85,239
PC Acquisition	30,045	28,000	44,500	44,500
Advertising	1,045	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Special Department Expense	822	12,500	15,000	15,000
Training / Education	5,208	-	-	-
Transportation and Travel	4,026	10,000	30,000	30,000
Utilities	32,961	29,725	30,184	30,184
Taxes and Assessments	9	-	-	-
Transfer Out A-87 Costs	63,796	(285)	96,470	96,470
Equipment	11,321	-	-	-
Intra Fund Services	-	(81,500)	(81,500)	(81,500)
Intrafund Transfers / Services Out	28,599	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(3,120,748)	-	-	-
Total Expenditures / Appropriations	**$ 2,439,224**	**$ 3,913,492**	**$ 6,355,825**	**$ 6,355,825**
Total	**$ (2,299,033)**	**$ (3,683,204)**	**$ (4,752,383)**	**$ (4,752,383)**

Placer County Conservation Plan Administration – Cost Center 06047

Purpose:

By proactively developing and implementing a comprehensive landscape level natural resources conservation program, the County is creating a cost-effective and timely local process to satisfy state and federal permitting and mitigation requirements for the incidental take of species and their habitats, including wetlands. This program is being developed in cooperation with the City of Lincoln, Placer County Water Agency, and South Placer Regional Transportation Authority with broad stakeholder support and is a positive example of local government cooperation to the benefit of multiple interests.

Major Budget Adjustments and Initiatives:

- Increase in Mitigation Fees of $717,776.
- Increase in Professional and Special Services - General of $3.5 million for purchase of mitigation credits for Markham property, offset by an increase in Operating Transfer In from the Western Placer County In Lieu Fee Program.

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

Fund: General Fund
Cost Center: CC06047 PCCP Administration

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Rents and Concessions	6,743	7,266	7,534	7,534
Other Fees and Charges	75,567	-	-	-
Mitigation Fees	1,098,373	250,000	967,776	967,776
Operating Transfers In	-	-	3,875,000	3,875,000
Total Revenue	**$ 1,180,683**	**$ 257,266**	**$ 4,850,310**	**$ 4,850,310**
Expenditures / Appropriations				
Salaries and Wages	329,622	507,367	586,913	586,913
Cafeteria Plans (Non-PERS)	12,799	22,260	24,305	24,305
Retirement	87,777	178,617	212,554	212,554
Payroll Tax	22,430	36,068	42,413	42,413
Other Postemployment Benefits (OPEB)	14,719	17,589	14,568	14,568
401 (k) Employer Match	606	975	1,688	1,688
Employee Group Insurance	61,691	83,068	112,559	112,559
Workers Comp Insurance	1,462	2,253	3,179	3,179
Communication Services Expense	243	-	-	-
Insurance	-	2,267	4,850	4,850
Printing	43	-	26	26
Professional and Special Services - General	1,509,113	21,662	3,570,000	3,570,000
Professional and Special Services - County	-	-	75,006	75,006
Professional and Special Services - Information Technology	225	4,643	12,160	12,160
Employee Benefits Systems	1,996	3,646	-	-
PC Acquisition	3,445	-	-	-
Special Department Expense	4,043	-	50,000	50,000
Transportation and Travel	195	-	-	-
Transfer Out A-87 Costs	-	4,169	20,188	20,188
Intra Fund Services	-	80,000	-	-
Intrafund Transfers / Services Out	77,277	-	-	-
Total Expenditures / Appropriations	**$ 2,127,686**	**$ 964,584**	**$ 4,730,409**	**$ 4,730,409**
Total	**$ (947,004)**	**$ (707,318)**	**$ 119,901**	**$ 119,901**

Community Development Grants and Loans Fund – Cost Center 06006

Purpose:

The Community Development Grants and Loans Fund provides financial assistance for homeownership programs, housing and public service programs benefiting low to moderate-income households and communities.

Major Budget Adjustments and Initiatives:

- None.

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

Fund: Community Revitalization Fund
Cost Center: CC06006 Community Development Grants & Loans

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	4,954	-	-	-
Other Fees and Charges	3,504	-	-	-
Principal Income - Loan Repayments	283,239	185,331	185,331	185,331
Interest Income - Loan Repayments	126,236	30,000	3,000	3,000
Total Revenue	**$ 417,934**	**$ 215,331**	**$ 188,331**	**$ 188,331**
Expenditures / Appropriations				
Insurance	34	869	688	688
Maintenance	5,090	-	-	-
Misc Expense	32,547	-	-	-
Printing	150	346	143	143
Postage	16	-	-	-
Professional and Special Services - County	-	20,211	20,240	20,240
Professional and Special Services - Information Technology	4,563	3,026	2,076	2,076
Advertising	1,030	200	200	200
Participant Loans	-	350,000	350,000	350,000
Intra Fund Services	-	30,000	30,000	30,000
Intrafund Transfers / Services Out	403,718	-	-	-
Total Expenditures / Appropriations	**$ 447,148**	**$ 404,652**	**$ 403,347**	**$ 403,347**
Total	**$ (29,214)**	**$ (189,321)**	**$ (215,016)**	**$ (215,016)**

Low and Moderate Income Housing Asset – Cost Center 06005

Purpose:

The Low and Moderate Income Housing Asset Fund assets and liabilities were assumed and are now overseen by the Housing Successor of the former Placer County Redevelopment Agency. These activities include construction projects in North Tahoe (Kings Beach Housing) and Auburn (Quartz Ridge), as well as low to moderate loans provided to households and organizations, loan portfolio administration, auditing and reporting of fund assets, obligations and expenditures.

Major Budget Adjustments and Initiatives:

None.

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

Fund: Low & Moderate Income Housing Fund
Cost Center: CC06005 CDRA - Housing

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	1,876	5,500	5,500	5,500
Principal Income - Loan Repayments	7,027	6,000	6,000	6,000
Interest Income - Loan Repayments	125,355	4,000	4,000	4,000
Contributions from Other Funds	841,550	841,931	841,931	841,931
Total Revenue	**$ 975,808**	**$ 857,431**	**$ 857,431**	**$ 857,431**
Expenditures / Appropriations				
Salaries and Wages	247	-	-	-
Cafeteria Plans (Non-PERS)	14	-	-	-
Retirement	77	-	-	-
Payroll Tax	19	-	-	-
Other Postemployment Benefits (OPEB)	21	-	-	-
Employee Group Insurance	35	-	-	-
Workers Comp Insurance	1	-	-	-
Insurance	1,575	1,139	1,300	1,300
Maintenance	611	3,000	3,000	3,000
Printing	-	3,587	541	541
Professional and Special Services - General	-	10,000	10,000	10,000
Professional and Special Services - County	-	-	119	119
Bond Principal	785,000	765,000	765,000	765,000
Bond Interest	56,550	76,931	76,931	76,931
Participant Loans	-	200,000	200,000	200,000
Intra Fund Services	-	35,000	35,000	35,000
Total Expenditures / Appropriations	**$ 844,151**	**$ 1,094,657**	**$ 1,091,891**	**$ 1,091,891**
Total	**$ 131,657**	**$ (237,226)**	**$ (234,460)**	**$ (234,460)**

Board of Supervisors Mission Statement:

To act as the legislative arm of county government and provide responsive leadership, governance, effective oversight of county services, and involves citizens and communities in processes that determine and enhance Placer County's future.

County Executive Office Mission Statement:

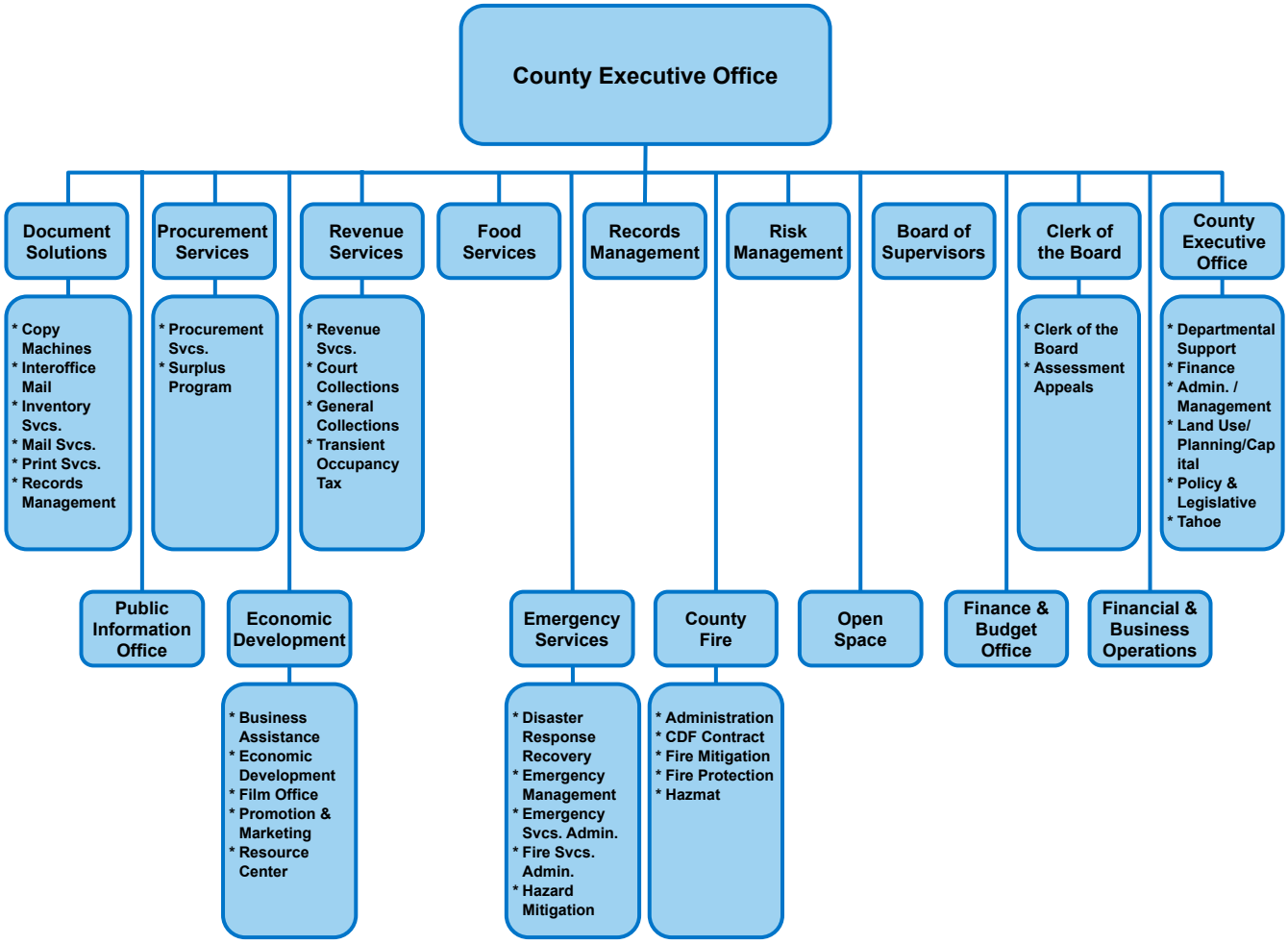
To support and implement Board of Supervisors' policies and priorities, provide organizational direction and leadership, coordinate strategic and regional planning efforts, and ensure efficient and effective management of county workforce and activities. To provide emergency response capability, disaster recovery and response, public safety, fire protection, and community outreach.

County Executive Office
Cost Center Summary
Fiscal Year 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Procurement Services	$ 1,617,711	$ 1,698,652	$ 1,600,195	$ 1,600,195	-5.80%
Revenue Services	3,432,023	3,791,701	9,246,575	9,246,575	143.86%
Board of Supervisors	2,795,685	3,091,102	3,484,982	3,484,982	12.74%
Clerk of the Board	978,879	1,081,205	1,086,931	1,086,931	0.53%
County Executive Office	6,617,229	7,238,972	4,827,724	4,827,724	-33.31%
Public Information Office	1,394,613	1,557,455	1,553,992	1,553,992	-0.22%
Economic Development	1,819,723	2,056,212	2,146,882	2,146,882	4.41%
Emergency Services	4,546,895	583,831	2,081,273	2,081,273	256.49%
Finance and Budget Office	-	-	1,233,110	1,233,110	NA
Financial and Business Operations	-	-	1,459,582	1,459,582	NA
TOTAL GENERAL FUND	**$ 23,202,758**	**$ 21,099,130**	**$ 28,721,246**	**$ 28,721,246**	**36.13%**
County Fire Fund					
County Fire	$ 4,373,798	$ 5,519,018	$ 5,366,912	$ 5,366,912	-2.76%
Food Services Fund					
Food Services	$ 3,653,242	$ 4,137,913	$ 3,817,189	$ 3,817,189	-7.75%
Document Solutions Fund					
Document Solutions	$ 2,689,127	$ 2,716,883	$ 2,741,521	$ 2,741,521	0.91%
General Liability Insurance Fund					
Risk Management	$ 7,255,614	$ 8,175,228	$ 11,059,224	$ 11,059,224	35.28%
Funded Positions					
Procurement Services	10	10	10	10	
Revenue Services	21	21	21	21	
Board of Supervisors	15	15	15	15	
Clerk of the Board	5	5	5	5	
County Executive Office	34	34	20	20	
Document Solutions	9	9	9	9	
Economic Development	7	7	7	7	
Emergency Services	4	4	4	4	
Finance and Budget Office	0	0	5	5	
Financial and Business Operations	0	0	8	8	
Food Services	0	0	0	0	
Risk Management	5	5	5	5	
Public Information Office	7	7	7	7	
Total Funded Positions	**117**	**117**	**116**	**116**	**-0.85%**
Total Allocated Positions	**111**	**111**	**110**	**110**	**-0.90%**

County Executive Office

Jane Christenson, Acting County Executive Officer



Procurement Services – Cost Center 01021

Purpose:

Provides for all centralized County procurement activities, including bids, requests for proposals, construction projects, annual contracts, and one-time purchases of goods and services. Procurement Services administers the County's credit card program for delegated purchases, including goods, services, travel, and training, and manages the County's surplus program for the disposal of surplus property through sales, donations, e-waste, and recycling.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Procurement Services	Provides for all centralized County procurement activities, including bids, request for proposals, construction projects, annual contracts, and one-time purchases of goods and services. Procurement Services administers the County's credit card program for delegated purchases, including goods, services, travel, and training.	$ 1,579,191
Surplus Program	Placer County currently uses Public Surplus and GovDeals, online auction sites, for disposal of surplus property. Offering these materials in an online format is a greater convenience to the community and reaches a larger number of potential buyers in a shorter amount of time than a traditional auction. Items that do not net sufficient revenue are donated to local agencies and non-profit agencies. Electric waste that is unsellable is recycled in accordance with state regulations.	$ 21,004

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

Fund: General Fund
Cost Center: CC01021 Procurement Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Fees and Charges	232,985	257,979	257,979	257,979
Transfer In A-87 Costs	1,528,076	1,158,745	1,358,305	1,358,305
Proceeds from Sale of Capital Assets	2,191	-	-	-
Total Revenue	**$ 1,763,252**	**$ 1,416,724**	**$ 1,616,284**	**$ 1,616,284**
Expenditures / Appropriations				
Salaries and Wages	798,203	850,743	810,320	810,320
Salary Savings	-	(57,903)	(55,320)	(55,320)
Overtime and Call Back	372	1,500	1,500	1,500
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	42,103	47,524	45,059	45,059
Uniform Allowance	1	-	-	-
Retirement	242,050	303,042	298,542	298,542
Payroll Tax	62,231	65,200	61,990	61,990
Other Postemployment Benefits (OPEB)	59,988	42,900	30,670	30,670
401 (k) Employer Match	707	750	751	751
Employee Group Insurance	142,898	157,770	144,838	144,838
Workers Comp Insurance	1,605	1,485	1,807	1,807
Communication Services Expense	1,097	2,500	2,500	2,500
Food	44	-	-	-
Janitorial Supplies	16	-	-	-
Insurance	4,914	5,366	6,737	6,737
Maintenance	25,513	16,000	16,000	16,000
Maintenance - Building	69,417	84,950	65,605	65,605
Professional / Membership Dues	1,495	4,500	4,500	4,500
Printing	5,391	4,854	6,123	6,123
Other Supplies	1,357	1,815	1,803	1,803
Postage	3,588	3,806	4,415	4,415
Professional and Special Services - General	1,103	2,000	2,000	2,000
Professional and Special Services - County	7,771	2,529	4,489	4,489
Professional and Special Services - Information Technology	82,641	84,797	82,916	82,916
Employee Benefits Systems	9,109	12,553	12,458	12,458
Small Equipment	-	1,500	1,500	1,500
Advertising	-	500	500	500
Special Department Expense	821	1,500	1,500	1,500
Training / Education	3,726	10,000	10,000	10,000
Transportation and Travel	1,114	15,600	15,600	15,600
Utilities	34,695	30,871	21,392	21,392
Intrafund Transfers / Services Out	11,741	-	-	-
Total Expenditures / Appropriations	**$ 1,617,711**	**$ 1,698,652**	**$ 1,600,195**	**$ 1,600,195**
Total	**$ 145,541**	**$ (281,928)**	**$ 16,089**	**$ 16,089**

Revenue Services – Cost Center 01022

Purpose:

Provides centralized billing and collection services to obtain funds entitled to Placer County and other government agencies including court fines and fees, Health and Human Services overpayments, and Placer County's Transient Occupancy Tax. Also provides collection services for Tourism and Business Improvement Districts.

Major Budget Adjustments and Initiatives:

- Increase in TBID Collections revenue of $5.5 million for new collection service related to voter-approved initiative. Offset in TBID Disbursement expense of approximately the same amount as these are essentially pass-through funds.
- Decrease in Court Fees and Costs revenue of $303,790 due to reduction of certain fees per AB 177 and AB 1869.

Program Title	Program Description	Program Cost
Court Collections	Collect, administer, and distribute payments on delinquent court fines and fees assigned by the Placer County Superior Court.	$ 1,963,091
General Collections	Collect debts and maintain billing records on delinquent accounts, overpayments, and citations assigned by various Placer County departments.	$ 1,241,958
Transient Occupancy Tax	Administer the Placer County Transient Occupancy Tax ordinance by processing tax and assessment remittances, distributing funds to respective entities, and maintaining full compliance of the ordinance by the qualifying lodging entities located in unincorporated Placer County.	$ 6,041,526

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

Fund: General Fund
Cost Center: CC01022 Revenue Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	2,288,810	2,472,766	2,459,436	2,459,436
Court Fees and Costs	231,252	303,790	-	-
Other Fees and Charges	838,772	1,130,210	1,130,210	1,130,210
TBID Collections	-	-	5,465,941	5,465,941
Transfer In A-87 Costs	274,573	(72,524)	581,436	581,436
Miscellaneous	202,760	174,834	174,834	174,834
Total Revenue	**$ 3,836,167**	**$ 4,009,076**	**$ 9,811,857**	**$ 9,811,857**
Expenditures / Appropriations				
Salaries and Wages	1,152,056	1,330,219	1,353,090	1,353,090
Salary Savings	-	(94,957)	(96,688)	(96,688)
Overtime and Call Back	23,579	20,000	20,000	20,000
Cafeteria Plans (Non-PERS)	64,432	76,032	77,681	77,681
Retirement	358,014	475,966	501,019	501,019
Payroll Tax	89,527	103,291	103,512	103,512
Other Postemployment Benefits (OPEB)	120,439	90,091	64,407	64,407
401 (k) Employer Match	10	751	750	750
Employee Group Insurance	275,155	284,408	344,731	344,731
Workers Comp Insurance	3,582	3,815	10,693	10,693
Communication Services Expense	8,347	10,850	10,850	10,850
Insurance	8,497	8,590	10,553	10,553
Maintenance	959	-	-	-
Maintenance - Building	32,575	39,700	39,785	39,785
Materials - Buildings & Improvements	328	1,250	1,250	1,250
Professional / Membership Dues	100	125	125	125
Misc Expense	783	750	750	750
TBID Disbursement	-	-	5,356,622	5,356,622
Printing	14,549	15,000	13,138	13,138
Other Supplies	8,522	6,779	5,661	5,661
Postage	18,034	28,775	25,015	25,015
Professional and Special Services - General	876,370	1,002,396	1,002,396	1,002,396
Professional and Special Services - County	720	799	4,207	4,207
Professional and Special Services - Information Technology	223,600	225,281	233,884	233,884
Employee Benefits Systems	19,215	25,785	25,603	25,603
Special Department Expense	10,559	11,578	11,578	11,578
Transportation and Travel	-	-	3,000	3,000
Utilities	16,281	14,427	12,963	12,963
Intrafund Transfers / Services Out	1,078	-	-	-
Cost Allocation	104,713	110,000	110,000	110,000
Total Expenditures / Appropriations	**$ 3,432,023**	**$ 3,791,701**	**$ 9,246,575**	**$ 9,246,575**
Total	**$ 404,144**	**$ 217,375**	**$ 565,282**	**$ 565,282**

Board of Supervisors – Cost Center 10002

Purpose:

To govern the county through its authority to adopt the annual budget, direct land use decisions, confirm appointments of non-elected officials, lead regional agencies, adopt county ordinances, and set the most significant operational policies. Staff to the Board support the governing activities and act as the Board's liaison with the public, county departments, and other agencies, as well as support Board members at various meetings, interface with other legislative agencies, and respond to constituent inquiries.

Major Budget Adjustments and Initiatives:

- Decrease in Salaries and Benefits of $53,783 due in part to the movement of one allocated position to another cost center.

Program Title	Program Description	Program Cost
Overhead	General operating expenditures not directly attributed to a program or service.	$ 76,508
County Governance, Policy Development, Priority-Setting and Constituent Assistance	Transparently govern through public meetings and records, collaboration with stakeholders, and clear and helpful information. Establish priorities and policies for county operations. Assist, provide information, and be directly accessible to citizens and community groups.	$ 3,408,474

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

Fund: General Fund
Cost Center: CC10002 Board of Supervisors

Ledger Account	2020-21 Actuals	2022-23 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Expenditures / Appropriations				
Salaries and Wages	1,367,082	1,342,088	1,319,922	1,319,922
Salary Savings	-	(90,200)	(90,812)	(90,812)
Extra Help	-	37,150	90,510	90,510
Overtime and Call Back	692	500	-	-
Cafeteria Plans (Non-PERS)	28,343	15,170	15,056	15,056
Retirement	407,762	499,858	476,903	476,903
Payroll Tax	101,723	104,522	100,246	100,246
Other Postemployment Benefits (OPEB)	95,669	64,350	46,005	46,005
401 (k) Employer Match	1,989	1,500	1,500	1,500
Employee Group Insurance	208,496	255,764	216,678	216,678
Retired Employee Group Insurance	1,692	-	-	-
Workers Comp Insurance	5,390	5,808	6,719	6,719
Communication Services Expense	41,185	60,000	60,000	60,000
Food	134	500	500	500
Janitorial Supplies	66	-	-	-
Insurance	22,776	28,259	47,613	47,613
Parts	881	-	-	-
Maintenance - Building	35,953	73,202	73,810	73,810
Fuels & Lubricants	82	-	-	-
Maintenance - Janitorial	250	-	-	-
Professional / Membership Dues	3,169	3,520	3,520	3,520
Misc Expense	3,646	500	500	500
Printing	14,640	20,479	67,653	67,653
Other Supplies	6,028	3,000	3,056	3,056
Postage	13,067	9,555	9,862	9,862
Professional and Special Services - General	11,901	32,100	32,100	32,100
Professional and Special Services - County	-	-	3,907	3,907
Professional and Special Services - Information Technology	141,396	168,220	158,107	158,107
Rents and Leases - Buildings & Improvements	70,381	74,557	99,714	99,714
Employee Benefits Systems	10,784	11,073	19,309	19,309
PC Acquisition	5,522	4,500	4,500	4,500
Small Equipment	229	500	500	500
Advertising	5,655	-	-	-
Special Department Expense	7,676	7,000	34,000	34,000
Training / Education	-	20,000	20,000	20,000
Transportation and Travel	53,956	96,176	101,742	101,742
Utilities	23,247	32,602	35,070	35,070
Transfer Out A-87 Costs	91,400	208,849	526,792	526,792
Intrafund Transfers / Services Out	12,824	-	-	-
Total Expenditures / Appropriations	**$ 2,795,685**	**$ 3,091,102**	**$ 3,484,982**	**$ 3,484,982**
Total	**$ (2,795,685)**	**$ (3,091,102)**	**$ (3,484,982)**	**$ (3,484,982)**

Clerk of the Board – Cost Center 10003

Purpose:

The Clerk of the Board of Supervisors Office (COB) is the official record for the Board of Supervisors (BOS). The COB provides administrative support to the Board of Supervisors regarding the agenda process and to the Assessment Appeals Boards and other appointed bodies. The majority of its functions are defined and mandated by various California Statutes, Revenue and Taxation Codes, and County Rules of Procedure.

The COB prepares and publishes agendas for the BOS in accordance with legal requirements for public meetings; processes legal publications, postings and notices; records and publishes actions taken by the BOS; produces summary actions and minutes of all meetings; and assists the public with participation in Board of Supervisors meetings. COB at the direction of the Chair sets the meeting agenda for each year and coordinates locations of Tahoe meetings.

The Assessment Appeals section of the COB receives and processes assessment appeal applications, schedules and publishes hearings in accordance with legal requirements, maintains minutes and official records, provides notice to all parties of the decision of the Assessment Appeals Board, and provides administrative support and training to Assessment Appeal Board members. Staff also provides assistance and education to the general public on the assessment appeals process and ensures necessary information is provided by both the applicant and Assessor's Office in compliance with Revenue and Taxation Codes.

Other functions of the COB include providing copies of all records, including current and historical that the COB is required to maintain; assists other departments, entities, and the public with research and retrieval of information; processes public records requests; maintains official rosters of Boards, Commissions, and Committees and posts vacancy notices; receives and processes claims, summons, and complaints against the County; and provides reception to the Placer County Administrative Offices.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost	
Overhead	General operating expenditures not directly attributed to a program or service.	$	14,402
Clerk of the Board Operations	Assist, provide information, and be directly accessible to the Board of Supervisors, countywide departments, and constituents to produce the regular Board of Supervisors agenda, support committees and commissions, and general reception.	$	714,342
Assessment Appeals	Allow property owners a fair and objective hearing with the Assessment Appeals Board.	$	358,187

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

Fund: General Fund
Cost Center: CC10003 Clerk of the Board

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Planning and Engineering Services	2,079	1,400	1,400	1,400
Other Fees and Charges	22,370	22,500	22,500	22,500
Total Revenue	**$ 24,449**	**$ 23,900**	**$ 23,900**	**$ 23,900**
Expenditures / Appropriations				
Salaries and Wages	299,502	387,008	390,374	390,374
Salary Savings	-	(28,078)	(25,848)	(25,848)
Overtime and Call Back	-	1,000	800	800
Cafeteria Plans (Non-PERS)	11,815	17,782	17,851	17,851
Retirement	115,812	166,135	168,586	168,586
Payroll Tax	22,158	29,606	29,863	29,863
Other Postemployment Benefits (OPEB)	21,667	21,450	15,335	15,335
401 (k) Employer Match	1,410	1,500	1,500	1,500
Employee Group Insurance	83,468	91,225	115,755	115,755
Workers Comp Insurance	1,018	1,072	1,360	1,360
Communication Services Expense	11,600	9,248	9,298	9,298
Food	455	200	200	200
Insurance	2,739	2,333	2,612	2,612
Parts	1,319	-	-	-
Maintenance	50,600	-	20,000	20,000
Maintenance - Building	21,609	27,327	30,636	30,636
Professional / Membership Dues	325	300	2,500	2,500
Misc Expense	85	500	500	500
Printing	10,711	12,728	11,114	11,114
Other Supplies	1,250	2,637	2,551	2,551
Postage	8,402	4,329	6,949	6,949
Professional and Special Services - General	722	2,725	2,725	2,725
Professional and Special Services - Legal	40,588	80,000	80,000	80,000
Professional and Special Services - County	4,232	4,388	7,227	7,227
Professional and Special Services - Information Technology	47,520	31,556	37,839	37,839
Rents and Leases - Buildings & Improvements	2,693	6,000	6,000	6,000
Employee Benefits Systems	5,987	6,384	4,798	4,798
PC Acquisition	-	3,000	3,000	3,000
Commissioner's Fees	8,600	20,600	20,600	20,600
Small Equipment	2,155	-	-	-
Advertising	26,183	30,000	30,000	30,000
Special Department Expense	203	1,000	1,000	1,000
Training / Education	606	-	-	-
Transportation and Travel	1,049	3,550	3,550	3,550
Utilities	10,800	9,567	9,568	9,568
Transfer Out A-87 Costs	127,721	134,133	78,688	78,688
Equipment	32,325	-	-	-
Intrafund Transfers / Services Out	1,551	-	-	-
Total Expenditures / Appropriations	**$ 978,879**	**$ 1,081,205**	**$ 1,086,931**	**$ 1,086,931**
Total	**$ (954,430)**	**$ (1,057,305)**	**$ (1,063,031)**	**$ (1,063,031)**

County Executive Office – Cost Center 10004

Purpose:

To support effective and efficient administration of county government; lead administrative, fiscal, and operational policy recommendations for the Board of Supervisors as appropriate; support and guide department staff in implementing Board policies and priorities; represent Board interests in a variety of intergovernmental and regional settings; and manage the county's workforce and resources.

Major Budget Adjustments and Initiatives:

- Certain functions and their associated expenses were carved out of this cost center to create two new cost centers: Finance and Budget Office, and Financial and Business Operations.
- This resulted in a decrease in Salaries and Benefits of $2.2 million due to the shifting out of 14 allocated positions, and a decrease in various other expense ledgers that are now assigned to the newly created cost centers.

Program Title	Program Description	Program Cost
Departmental Support	Provide support to various county departments and other agencies.	$ 944,900
Finance	Optimize and allocate resources in the most effective manner through development of long-term fiscal policies, the annual budget, and application of sound financial practices.	$ 289,310
General Administration / Management	Provide general leadership and management to the County Executive Office.	$ 855,036
Land Use / Planning / Capital	Develop and support the Capital Facilities Improvement Program and Capital Facilities Financing Plan. Provide fiscal analysis and planning associated with land development to support countywide economic development.	$ 873,001
Policy and Legislative - Program and Policy Coordination	Direct efficient operations in compliance with Board of Supervisors' policies, federal and state laws and mandates, strategic planning, and innovative business practices.	$ 611,389
Tahoe	Partner with the community and local groups to implement Board of Supervisor priorities related to transportation, capital projects, destination marketing, and economic development in the Tahoe geographic area.	$ 837,076
Overhead	General operating expenditures not directly attributed to a program or service.	$ 417,012

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

Fund: General Fund
Cost Center: CC10004 County Executive Office

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Planning and Engineering - Development Fees	702	-	-	-
Planning - At Cost Projects Fees	57	2,000	-	-
Other Fees and Charges	470,735	92,800	16,090	16,090
Transfer In A-87 Costs	4,228,286	5,625,316	4,903,879	4,903,879
Miscellaneous	(227,747)	175,000	-	-
Contributions from Other Funds	148,049	-	-	-
Operating Transfers In	318,748	50,000	227,000	227,000
Total Revenue	**$ 4,938,829**	**$ 5,945,116**	**$ 5,146,969**	**$ 5,146,969**
Expenditures / Appropriations				
Salaries and Wages	3,500,816	3,878,808	2,577,711	2,577,711
Salary Savings	-	(243,680)	(250,376)	(250,376)
Employee Paid Sick Leave	70,391	-	-	-
Overtime and Call Back	33,803	30,000	42,000	42,000
Cafeteria Plans (Non-PERS)	101,926	134,289	77,653	77,653
Retirement	1,032,148	1,411,534	954,241	954,241
Payroll Tax	239,733	272,892	177,507	177,507
Other Postemployment Benefits (OPEB)	189,663	145,860	61,340	61,340
401 (k) Employer Match	14,095	16,500	12,000	12,000
Employee Group Insurance	493,378	521,861	329,080	329,080
Workers Comp Insurance	15,498	16,155	21,345	21,345
Communication Services Expense	13,141	29,160	14,769	14,769
Food	355	6,000	3,000	3,000
Janitorial Supplies	222	-	100	100
Insurance	26,393	24,920	26,183	26,183
Parts	3,212	-	-	-
Maintenance	25,000	33,050	5,915	5,915
Maintenance - Building	83,173	97,589	113,346	113,346
Fuels & Lubricants	26	-	200	200
Professional / Membership Dues	15,168	15,020	11,260	11,260
Misc Expense	(265)	2,000	590	590
Printing	31,675	59,010	36,809	36,809
Other Supplies	4,578	17,166	10,001	10,001
Postage	17,216	3,346	5,469	5,469
Professional and Special Services - General	109,566	235,195	16,794	16,794
Professional and Special Services - Legal	173	-	-	-
Professional and Special Services - County	50,616	6,677	13,777	13,777
Professional and Special Services - Information Technology	324,405	313,652	198,630	198,630
Rents and Leases - Buildings & Improvements	2,055	2,000	2,000	2,000
Employee Benefits Systems	137,300	146,669	181,400	181,400
PC Acquisition	7,370	5,000	2,950	2,950
Small Equipment	64	6,000	2,950	2,950

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Advertising	89	2,000	2,000	2,000
Special Department Expense	65,268	15,200	191,500	191,500
Training / Education	16,305	30,760	18,148	18,148
Transportation and Travel	28,048	78,874	42,132	42,132
Utilities	41,571	35,464	35,300	35,300
Contributions to Other Funds	23,512	-	-	-
Intrafund Transfers / Services Out	4,253	-	-	-
Cost Allocation	(104,713)	(109,999)	(110,000)	(110,000)
Total Expenditures / Appropriations	**$ 6,617,229**	**$ 7,238,972**	**$ 4,827,724**	**$ 4,827,724**
Total	**$ (1,678,400)**	**$ (1,293,856)**	**$ 319,245**	**$ 319,245**

Public Information Office – Cost Center 10005

Purpose:

Provide information to educate constituents, media, employees, and the community at large about county services using a variety of techniques, tools, and technology, and improve opportunities for public input to help shape government planning and decisions.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Public Information Office	Provide information to educate constituents, media, employees, and the community at large about county services using a variety of techniques, tools, and technology, and improve opportunities for public input to help shape government planning and decisions.	$ 1,553,992

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

Fund: General Fund
Cost Center: CC10005 Public Information Office

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Expenditures / Appropriations				
Salaries and Wages	744,334	779,608	762,300	762,300
Salary Savings	-	(49,861)	(49,152)	(49,152)
Extra Help	-	16,000	16,000	16,000
Overtime and Call Back	6,562	3,000	3,000	3,000
Cafeteria Plans (Non-PERS)	29,582	32,944	31,773	31,773
Retirement	215,380	270,815	273,769	273,769
Payroll Tax	58,050	60,720	58,201	58,201
Other Postemployment Benefits (OPEB)	42,807	30,030	21,469	21,469
401 (k) Employer Match	1,666	3,750	3,750	3,750
Employee Group Insurance	62,743	66,067	75,369	75,369
Workers Comp Insurance	3,265	3,432	4,094	4,094
Communication Services Expense	16,277	19,375	19,375	19,375
Food	7	-	-	-
Insurance	5,430	5,289	5,951	5,951
Maintenance	50,051	55,600	55,600	55,600
Maintenance - Building	14,745	17,971	20,047	20,047
Professional / Membership Dues	861	5,670	5,670	5,670
Misc Expense	-	500	500	500
Printing	50,326	73,049	57,332	57,332
Other Supplies	122	400	400	400
Postage	68	55	2,082	2,082
Professional and Special Services - General	10,868	14,000	14,000	14,000
Professional and Special Services - County	-	92	8,925	8,925
Professional and Special Services - Information Technology	50,195	61,212	59,519	59,519
Rents and Leases - Equipment	4,788	9,000	9,000	9,000
Employee Benefits Systems	-	8,507	8,397	8,397
PC Acquisition	-	4,000	4,000	4,000
Small Equipment	992	5,000	5,000	5,000
Advertising	9,005	10,355	11,493	11,493
Special Department Expense	84	5,000	5,000	5,000
Training / Education	1,084	6,000	6,000	6,000
Transportation and Travel	7,789	13,200	13,200	13,200
Utilities	7,370	6,531	6,532	6,532
Transfer Out A-87 Costs	-	20,144	35,396	35,396
Intrafund Transfers / Services Out	161	-	-	-
Total Expenditures / Appropriations	**$ 1,394,613**	**$ 1,557,455**	**$ 1,553,992**	**$ 1,553,992**
Total	**$ (1,394,613)**	**$ (1,557,455)**	**$ (1,553,992)**	**$ (1,553,992)**

Economic Development – Cost Center 10006

Purpose:

Focuses on business retention, expansion, and attraction. Promotes countywide collaborative economic development programs and provides extensive business intelligence and support resources. Attracts new investment to the county and expands the current economic base by creating new primary wage-earning jobs. Encourages tourism, commercial filming, and redevelopment in core business areas.

Major Budget Adjustments and Initiatives:

- Increase in Hotel / Motel Tax of $238,435 based on projected activity levels.

Program Title	Program Description	Program Cost	
Promotion and Marketing	Attract new, and expand existing, businesses by promoting the outstanding lifestyle and business climate of Placer County.	$	368,320
Business Assistance	Strategic business retention, expansion, and attraction programs.	$	1,478,094
Placer Business Resource Center	The central point of information and assistance to businesses and entrepreneurs in Placer County providing workshops, one-on-one business advising, hiring assistance, and permitting/ regulatory navigation.	$	14,034
Economic Development / General	Administration of the ECD office outside of a specific program.	$	743
Overhead	General operating expenditures not directly attributed to a program or service.	$	(4,448)
Film Office	Promote the film industry, tourism, special events, and other opportunities.	$	290,139

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

Fund: General Fund
Cost Center: CC10006 Economic Development

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	506,879	355,524	593,959	593,959
Total Revenue	**$ 506,879**	**$ 355,524**	**$ 593,959**	**$ 593,959**
Expenditures / Appropriations				
Salaries and Wages	560,216	662,578	688,721	688,721
Salary Savings	-	(44,851)	(46,080)	(46,080)
Employee Paid Sick Leave	45,493	-	-	-
Cafeteria Plans (Non-PERS)	20,326	27,042	29,632	29,632
Retirement	185,586	254,444	262,731	262,731
Payroll Tax	40,607	49,699	51,843	51,843
Other Postemployment Benefits (OPEB)	36,303	30,031	21,469	21,469
401 (k) Employer Match	1,266	2,251	2,250	2,250
Employee Group Insurance	84,680	89,173	111,495	111,495
Workers Comp Insurance	1,983	2,064	2,069	2,069
Communication Services Expense	5,918	6,072	6,072	6,072
Food	-	500	500	500
Janitorial Supplies	18	-	-	-
Insurance	6,759	5,902	6,513	6,513
Maintenance	1,947	4,198	4,199	4,199
Maintenance - Building	28,207	39,053	43,361	43,361
Professional / Membership Dues	79,541	85,000	85,000	85,000
Misc Expense	135	-	-	-
Printing	19,097	27,270	17,469	17,469
Other Supplies	2,249	3,180	3,104	3,104
Postage	2,271	1,781	4,161	4,161
Professional and Special Services - General	688,031	750,600	755,866	755,866
Professional and Special Services - County	14,375	-	4,294	4,294
Professional and Special Services - Information Technology	66,192	58,486	49,665	49,665
Employee Benefits Systems	7,148	8,643	8,397	8,397
Advertising	31,352	40,000	40,000	40,000
Training / Education	1,343	2,000	2,000	2,000
Transportation and Travel	93	10,542	10,000	10,000
Utilities	14,098	14,192	14,129	14,129
Contributions to Other Agencies	2,230	-	-	-
Transfer Out A-87 Costs	(10,829)	8,962	50,622	50,622
Intrafund Transfers / Services Out	289	19,000	19,000	19,000
Intrafund Transfers / Services In (Contra Expense)	(117,201)	(101,600)	(101,600)	(101,600)
Total Expenditures / Appropriations	**$ 1,819,723**	**$ 2,056,212**	**$ 2,146,882**	**$ 2,146,882**
Total	**$ (1,312,843)**	**$ (1,700,688)**	**$ (1,552,923)**	**$ (1,552,923)**

Emergency Services – Cost Center 10007

Purpose:

Plans for, directs, and manages the emergency management activities for the county that encompass the full range of natural and human-caused disasters. Acts as the operational area per the California Standardized Emergency Management System during multi-jurisdictional incidents and provides direct support to incidents where the county is acting as the agency having jurisdiction.

Major Budget Adjustments and Initiatives:

- Increase in State Aid - Other Programs of $175,000 due to new Fire Safe Council grant funding.

Program Title	Program Description	Program Cost
Emergency Management	Ensure readiness for emergencies and disasters through interagency coordination and response plans. Administer various federal and state grants.	$ 1,759,967
Fire Service Administration	Provides adminstrative support for Placer County Fire and the Hazmat team.	$ 129,925
Hazard Mitigation	Coordinating and managing updates of the County Local Hazard Mitigation Plan and other hazard mitigation efforts across the county.	$ 65,948
Disaster Response/Recovery	Response to declared disasters.	$ 112,995
Reserve for Disaster Response	Provides an available funding source budgeted for immediate use in the case of an emergency.	$ (5,324)
Emergency Services Administration	Provides administrative support for Office of Emergency Services operations, including emergency planning and grant management.	$ 17,762

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

Fund: General Fund
Cost Center: CC10007 Emergency Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	1,200	2,500	-	-
Investment Income	(678)	-	-	-
Federal Aid - Other Programs	831,758	965,471	818,000	818,000
State Aid - Other Programs	3,242,350	-	175,000	175,000
State Aid - Public Safety Services-Proposition 172	221,494	207,062	247,875	247,875
Aid from Other Agencies	15,906	16,200	16,200	16,200
Miscellaneous	2,774	-	-	-
Total Revenue	**$ 4,314,804**	**$ 1,191,233**	**$ 1,257,075**	**$ 1,257,075**
Expenditures / Appropriations				
Salaries and Wages	371,195	456,893	467,997	467,997
Salary Savings	-	(29,999)	(31,944)	(31,944)
Extra Help	-	12,110	12,110	12,110
Overtime and Call Back	7,708	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	11,577	16,380	16,379	16,379
Uniform Allowance	290	300	300	300
Retirement	110,513	161,846	187,789	187,789
Payroll Tax	27,411	34,589	32,839	32,839
Other Postemployment Benefits (OPEB)	19,163	17,160	12,268	12,268
401 (k) Employer Match	1,422	2,251	2,251	2,251
Employee Group Insurance	69,758	80,590	93,483	93,483
Workers Comp Insurance	2,778	3,420	5,270	5,270
Clothing and Personal	-	500	500	500
Communication Services Expense	33,648	29,240	37,070	37,070
Food	179	1,000	1,000	1,000
Insurance	9,811	14,458	12,638	12,638
Parts	605	-	-	-
Maintenance	14,100	15,341	576	576
Maintenance - Building	32,302	40,067	44,855	44,855
Maintenance - Janitorial	-	-	200	200
Professional / Membership Dues	780	775	780	780
Printing	17,226	24,823	16,548	16,548
Other Supplies	1,175	2,156	2,603	2,603
Postage	3,522	3,691	4,207	4,207
Professional and Special Services - General	3,544,111	277,280	218,700	218,700
Professional and Special Services - Technical, Engineering and Environmental	-	2,000	2,000	2,000
Professional and Special Services - County	-	-	3,998	3,998
Professional and Special Services - Information Technology	47,755	62,496	123,538	123,538
Employee Benefits Systems	3,991	4,861	4,914	4,914
Small Equipment	962	300	300	300
Advertising	-	1,000	1,000	1,000
Special Department Expense	374,426	559,265	488,550	488,550

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	494	2,000	5,000	5,000
Transportation and Travel	31,244	50,612	43,114	43,114
Utilities	16,145	14,560	14,615	14,615
Transfer Out A-87 Costs	(246,433)	(1,436,366)	97,625	97,625
Operating Transfer Out	-	179,232	179,200	179,200
Contributions to Other Funds	15,573	-	-	-
Intrafund Transfers / Services Out	69,464	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(46,000)	(26,000)	(26,000)	(26,000)
Total Expenditures / Appropriations	**$ 4,546,895**	**$ 583,831**	**$ 2,081,273**	**$ 2,081,273**
Total	**$ (232,092)**	**$ 607,402**	**$ (824,198)**	**$ (824,198)**

Financial & Budget Office – Cost Center 10070

Purpose:

To safeguard the delivery of services performed by Placer County by developing and managing a balanced budget and providing prudent and comprehensive financial planning to promote long-term financial stability. To enhance the public's trust in Placer County's financial position by delivering transparent and timely fiscal updates.

Major Budget Adjustments and Initiatives:

- This is a newly established cost center. These costs were previously included with CC10004 - CEO Administration.

Program Title	Program Description	Program Cost
Finance & Budget Office	Develop and manage a balanced budget and provides prudent and comprehensive financial planning to promote long-term financial stability. To enhance the public's trust in Placer County's financial position by delivering transparent and timely fiscal updates.	$ 1,233,110

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

Fund: General Fund
Cost Center: CC10070 Finance and Budget Office

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Expenditures / Appropriations				
Salaries and Wages	-	-	635,652	635,652
Cafeteria Plans (Non-PERS)	-	-	20,000	20,000
Retirement	-	-	225,611	225,611
Payroll Tax	-	-	46,997	46,997
Other Postemployment Benefits (OPEB)	-	-	15,335	15,335
401 (k) Employer Match	-	-	3,750	3,750
Employee Group Insurance	-	-	94,067	94,067
Workers Comp Insurance	-	-	3,336	3,336
Communication Services Expense	-	-	4,005	4,005
Maintenance	-	-	26,604	26,604
Professional / Membership Dues	-	-	2,172	2,172
Misc Expense	-	-	160	160
Professional and Special Services - General	-	-	79,500	79,500
Professional and Special Services - County	-	-	3,631	3,631
Professional and Special Services - Information Technology	-	-	53,843	53,843
PC Acquisition	-	-	800	800
Small Equipment	-	-	800	800
Special Department Expense	-	-	500	500
Training / Education	-	-	4,922	4,922
Transportation and Travel	-	-	11,425	11,425
Total Expenditures / Appropriations	**$ -**	**$ -**	**$ 1,233,110**	**$ 1,233,110**
Total	**$ -**	**$ -**	**$ (1,233,110)**	**$ (1,233,110)**

Financial & Business Operations – Cost Center 10071

Purpose:

Financial and Business Operations provides administrative and fiscal services to support the County Executive Office (CEO) Department with the goal of increasing accountability and maximizing revenues. Provides departmental oversight and administration of CEO Department human resource and information technology activities to ensure efficient, effective, and compliant operations.

Major Budget Adjustments and Initiatives:

- This is a newly established cost center. These costs were previously included with CC10004 - CEO Administration.

Program Title	Program Description	Program Cost
Financial & Business Operations	Provides administrative and fiscal services to support the County Executive Office (CEO) Department with the goal of increasing accountability and maximizing revenues. Provides departmental oversight and administration of CEO Department human resource and information technology activities to ensure efficient, effective, and compliant operations.	$ 1,459,582

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

Fund: General Fund

Cost Center: CC10071 Financial & Business Operations

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Fees and Charges	-	-	76,710	76,710
Total Revenue	**$ -**	**$ -**	**$ 76,710**	**$ 76,710**
Expenditures / Appropriations				
Salaries and Wages	-	-	668,833	668,833
Cafeteria Plans (Non-PERS)	-	-	33,981	33,981
Retirement	-	-	267,664	267,664
Payroll Tax	-	-	51,166	51,166
Other Postemployment Benefits (OPEB)	-	-	24,536	24,536
401 (k) Employer Match	-	-	750	750
Employee Group Insurance	-	-	126,305	126,305
Workers Comp Insurance	-	-	2,739	2,739
Communication Services Expense	-	-	6,258	6,258
Maintenance	-	-	2,506	2,506
Misc Expense	-	-	1,500	1,500
Professional and Special Services - General	-	-	156,250	156,250
Professional and Special Services - County	-	-	5,673	5,673
Professional and Special Services - Information Technology	-	-	84,129	84,129
Small Equipment	-	-	1,250	1,250
Special Department Expense	-	-	500	500
Training / Education	-	-	7,690	7,690
Transportation and Travel	-	-	17,852	17,852
Total Expenditures / Appropriations	**$ -**	**$ -**	**$ 1,459,582**	**$ 1,459,582**
Total	**$ -**	**$ -**	**$ (1,382,872)**	**$ (1,382,872)**

County Fire – Cost Center 10008

Purpose:

To provide fire prevention and protection in those areas of Placer County not served by independent fire protection districts or municipal fire departments. Services are provided by a combination of a contract with CAL FIRE and eight volunteer fire companies, all operated by CAL FIRE under the name "Placer County Fire" (PCF). In addition, PCF personnel comprise the members of the Central Division of the County's Interagency Hazardous Materials Response Team (Hazmat team) which responds with other fire entities, law enforcement, and the Environmental Health Division of the Placer County Department of Health and Human Services countywide.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
CDF Contract	The share of the contract with California Department of Forestry and Fire Protection (CAL FIRE) attributable to this appropriation.	$ 4,391,186
Fire Mitigation	Provide planning for fuel reduction activities, education, and training to reduce the impact and frequency of fires in the county.	$ 21,979
Administration County Fire	Plan, direct, and manage county support of responses to wildland and structural fires and Emergency Medical Services.	$ 34,619
Fire Protection - CEO	Provide for expenses related to fire operations not included in the CAL FIRE contract.	$ 839,095
Hazmat	Provide training, equipment, and other support for members of the County's Interagency Hazardous Materials Response Team (Hazmat team).	$ 80,033

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

Fund: Fire Protection Fund
Cost Center: CC10008 County Fire

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	1,847,533	2,056,978	2,056,978	2,056,978
Taxes - Railroad Unitary Property	1,823	1,895	1,895	1,895
Taxes - Unitary and Op Non-Unitary Property	56,510	58,382	58,382	58,382
Taxes - Current Unsecured Property	44,110	43,980	43,980	43,980
Taxes - Delinquent Secured Property	(126)	-	-	-
Taxes - Delinquent Unsecured Property	329	-	-	-
Taxes - Current Supplemental Property	58,650	54,631	54,631	54,631
Taxes - Delinquent Supplemental Property	60	-	-	-
Residual Property Taxes	89,628	84,000	84,000	84,000
Pass-Through Property Taxes	42,180	32,550	32,550	32,550
Other Taxes	859	1,000	1,000	1,000
Investment Income	20,576	60,000	20,000	20,000
Federal Aid - Other Programs	(2,721)	73,000	73,000	73,000
State Aid - Other Programs	786,015	-	-	-
State Aid - Public Safety Services-Proposition 172	470,675	463,007	526,736	526,736
State Homeowners Property Tax Relief	12,869	14,100	14,100	14,100
Aid from Other Agencies	33,198	33,198	33,198	33,198
Planning and Engineering Services	70,981	55,000	55,000	55,000
Fire Services	26,936	31,000	25,000	25,000
Other Fees and Charges	58,327	44,604	44,604	44,604
Miscellaneous	221	-	-	-
Proceeds from Sale of Capital Assets	45,176	-	-	-
Contributions from General Fund	2,098,000	2,098,000	2,098,000	2,098,000
Contributions from Other Funds	115,759	-	-	-
Operating Transfers In	78,174	115,759	115,759	115,759
Total Revenue	**$ 5,955,741**	**$ 5,321,084**	**$ 5,338,813**	**$ 5,338,813**
Expenditures / Appropriations				
Workers Comp Insurance	17,837	14,571	6,050	6,050
Clothing and Personal	18,236	10,000	20,000	20,000
Communication Services Expense	22,336	17,440	23,919	23,919
Food	1,351	1,540	1,572	1,572
Janitorial Supplies	2,249	1,200	1,500	1,500
Refuse Disposal	691	748	871	871
Insurance	31,581	37,371	44,868	44,868
Parts	72,073	80,000	80,000	80,000
Auto	145	2,000	2,000	2,000
Maintenance	13,265	10,000	18,000	18,000
Maintenance - Building	4,637	5,093	6,425	6,425
Fuels & Lubricants	9,324	9,840	50,000	50,000
Materials - Buildings & Improvements	2,626	3,000	3,000	3,000
Professional / Membership Dues	1,021	1,021	1,021	1,021
Misc Expense	6,396	13,814	13,814	13,814

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Printing	1,949	1,906	2,465	2,465
Other Supplies	45,932	21,205	24,200	24,200
Postage	1,147	-	500	500
Professional and Special Services - General	3,307,485	4,640,389	4,395,207	4,395,207
Professional and Special Services - Technical, Engineering and Environmental	31,848	-	-	-
Professional and Special Services - County	-	1,200	1,520	1,520
Professional and Special Services - Information Technology	40,938	33,807	36,107	36,107
Professional and Special Services - Health	1,732	5,000	5,000	5,000
Rents and Leases - Equipment	560	552	552	552
Small Tools & Instruments	1,436	2,000	3,000	3,000
PC Acquisition	3,983	500	500	500
Small Equipment	2,620	1,100	2,500	2,500
Special Department Expense	66,112	73,000	73,000	73,000
Training / Education	4,016	5,000	5,000	5,000
Transportation and Travel	-	10,871	12,765	12,765
Utilities	10,938	10,611	12,315	12,315
Operating Materials	50,182	25,000	40,000	40,000
Lease Purchase Principal	238,904	440,884	446,857	446,857
Lease Purchase Interest	24,184	18,355	12,384	12,384
Equipment	296,063	-	-	-
Intrafund Transfers / Services Out	46,000	26,000	26,000	26,000
Intrafund Transfers / Services In (Contra Expense)	(6,000)	(6,000)	(6,000)	(6,000)
Total Expenditures / Appropriations	**$ 4,373,798**	**$ 5,519,018**	**$ 5,366,912**	**$ 5,366,912**
Total	**$ 1,581,944**	**$ (197,934)**	**$ (28,099)**	**$ (28,099)**

Food Services – Cost Center 01023

Purpose:

Correctional Food Services provides meals within Placer County for adults in the County Jail, minors in Juvenile Detention, Placer County Sheriff's Office (PCSO) and Probation staff in secured facilities, Senior Citizens via contract with Seniors First, and for miscellaneous catered County events.

Major Budget Adjustments and Initiatives:

- Increase in Other Fees and Charges of $205,840 to align the recovery of expenses in the fund.
- Decrease in Equipment of $68,329 due to removal of one-time expense.

Program Title	Program Description	Program Cost
Food Services	Correctional food services provides meals within Placer County for adults in the County Jail, minors in Juvenile Detention, PCSO and Probation staff in secured facilities, Senior Citizens via contract with Seniors First and for miscellaneous catered County events.	$ 3,817,189

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

Fund: Correctional Food Services Fund
Cost Center: CC01023 Food Services Program

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	1,525	-	-	-
Other Fees and Charges	3,762,944	4,138,029	3,932,189	3,932,189
Total Revenue	**$ 3,764,469**	**$ 4,138,029**	**$ 3,932,189**	**$ 3,932,189**
Expenditures / Appropriations				
Salaries and Wages	26,067	-	-	-
Overtime and Call Back	48	-	-	-
Cafeteria Plans (Non-PERS)	1,497	-	-	-
Retirement	8,181	-	-	-
Payroll Tax	1,979	-	-	-
Other Postemployment Benefits (OPEB)	2,860	-	-	-
401 (k) Employer Match	17	-	-	-
Employee Group Insurance	6,021	-	-	-
Workers Comp Insurance	117	-	-	-
Communication Services Expense	1,735	1,250	1,500	1,500
Food	2,888,147	3,006,427	3,054,351	3,054,351
Insurance	6,572	5,089	5,363	5,363
Maintenance	130,828	50,000	40,000	40,000
Maintenance - Building	372,892	414,530	312,415	312,415
Printing	51	118	121	121
Professional and Special Services - General	20,882	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	24,220	-	50,000	50,000
Professional and Special Services - County	-	50,000	9	9
Professional and Special Services - Information Technology	13,411	16,926	19,848	19,848
Employee Benefits Systems	998	-	-	-
Small Equipment	2,438	6,600	6,600	6,600
Project Costs	66,626	127,979	122,860	122,860
Utilities	186,376	150,641	98,566	98,566
Transfer Out A-87 Costs	(114,686)	240,024	105,556	105,556
Equipment	5,965	68,329	-	-
Total Expenditures / Appropriations	**$ 3,653,242**	**$ 4,137,913**	**$ 3,817,189**	**$ 3,817,189**
Total	**$ 111,227**	**$ 116**	**$ 115,000**	**$ 115,000**

Document Solutions – Cost Center 01003

Purpose:

Provides efficient and economical administrative support services including printing, document finishing, graphic design, interoffice mail, outgoing US mail, paper inventory, convenience copiers, and hard copy records storage services.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Print Services	Provides professional graphic design and reprographic services including offset, digital, and wide format printing. Common service requests include forms, manuals, brochures, fliers, posters, banners, envelopes, mailers, business cards, ID badges, and digital graphics for web and social media applications. In addition to printing, efficient onsite bindery services are provided to trim, fold, staple, insert, hole-punch, and bind the finished products.	$ 1,324,234
Copy Machine Services	Provides multifunction devices (print, copy, fax, and scan) to all county departments on a cost per copy basis. This allows users to perform necessary black and white or color printing, copying, faxing, and scanning functions without having to purchase or maintain the equipment.	$ 831,775
Mail and Shipping Services	Provides daily discounted postage metering of U.S. Mail, including first class letters and packages, permit mail, certified mail, and international mail. Pre-sort and barcoding services are utilized for larger 'bulk' mailings to further reduce postage costs. The division also processes outgoing shipments through United Parcel Service (UPS).	$ 190,929
Interoffice Mail Services	Provides daily interoffice mail deliveries to County locations in Auburn, Carnelian Bay, Kings Beach, Loomis, Rocklin, Roseville, Tahoe City, and Tahoe Vista.	$ 234,081
Inventory Services	Provides a wide variety of paper in various colors, sizes, and types, including copy paper, carbonless paper, letterhead, envelopes, and forms. This central warehousing approach allows Document Solutions to purchase items in bulk and pass the savings on to County departments.	$ 18,066
Records Management Services	Provides full-service records management and storage to ensure that hard copy business records are safeguarded according to County, State and Federal records retention mandates. Records are kept and maintained in a climate-controlled, highly secure warehouse with fire suppression and 24/7 monitoring.	$ 125,367
Overhead	General operating expenditures not directly attributed to a program or service.	$ 17,069

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

Fund: Document Solutions Fund
Cost Center: CC01003 Document Solutions

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	3,614	12,000	12,002	12,002
Inventory Sales	46,969	-	13,236	13,236
Central Services Revenue	2,375,065	2,716,240	2,717,559	2,717,559
Miscellaneous	5,874	6,137	9,861	9,861
Contributions from General Fund	42,477	-	-	-
Total Revenue	**$ 2,473,999**	**$ 2,734,377**	**$ 2,752,658**	**$ 2,752,658**
Expenditures / Appropriations				
Salaries and Wages	516,355	553,094	554,323	554,323
Salary Savings	-	(42,996)	(42,266)	(42,266)
Employee Paid Sick Leave	25,433	-	-	-
Overtime and Call Back	315	-	-	-
Cafeteria Plans (Non-PERS)	28,698	31,395	31,186	31,186
Retirement	160,694	197,131	204,371	204,371
Payroll Tax	37,798	42,312	42,405	42,405
Other Postemployment Benefits (OPEB)	55,177	38,610	27,602	27,602
401 (k) Employer Match	716	750	751	751
Employee Group Insurance	184,567	192,819	204,507	204,507
Workers Comp Insurance	12,379	8,625	12,006	12,006
Clothing and Personal	212	500	1,500	1,500
Communication Services Expense	4,862	1,183	610	610
Food	339	400	620	620
Janitorial Supplies	300	-	-	-
Insurance	5,653	4,610	5,823	5,823
Maintenance	202,506	312,945	294,921	294,921
Maintenance - Building	76,331	103,847	110,146	110,146
Fuels & Lubricants	13	-	-	-
Professional / Membership Dues	248	-	275	275
Misc Expense	144	-	-	-
Printing	111,666	52,024	109,173	109,173
Other Supplies	58,111	106,598	113,550	113,550
Postage	11,251	4,448	8,847	8,847
Professional and Special Services - General	154,943	156,700	155,740	155,740
Professional and Special Services - Technical, Engineering and Environmental	-	1,000	-	-
Professional and Special Services - County	6,292	-	-	-
Professional and Special Services - Information Technology	89,781	101,251	92,205	92,205
Rents and Leases - Equipment	552,838	573,989	562,680	562,680
Short-Term Rents and Leases - Buildings & Improvements	134	-	-	-
Employee Benefits Systems	9,271	11,109	9,767	9,767
PC Acquisition	2,292	-	-	-
Small Equipment	17,285	12,000	10,000	10,000
Special Department Expense	-	2,270	1,200	1,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Inventory Gain / Loss	(6)	-	-	-
Training / Education	319	500	-	-
Transportation and Travel	12,608	15,081	16,105	16,105
Utilities	38,151	37,738	35,888	35,888
Transfer Out A-87 Costs	235,943	136,450	134,586	134,586
Equipment	75,507	60,500	43,000	43,000
Total Expenditures / Appropriations	**$ 2,689,127**	**$ 2,716,883**	**$ 2,741,521**	**$ 2,741,521**
Total	**$ (215,128)**	**$ 17,494**	**$ 11,137**	**11,137**

Risk Management – Cost Center 10001

Purpose:

To protect the county and its assets from risk, and to support Board policies and the county's mission through sound risk management practices. The Risk Management team accomplishes this through efficient and effective claims management, insurance policy management, contract reviews, ADA coordination, and safety and safety programs.

Major Budget Adjustments and Initiatives:

- Increase in Self-Insurance Proceeds of $1.2 million to align the recovery of expenses in the fund.
- Increase in Insurance of $2.3 million due to premium increases.

Program Title	Program Description	Program Cost
Risk Management	Minimize financial exposure to risk through the purchase of primary and excess insurance policies. Proactive claims management using data driven risk analysis. Mitigate operational risk through contract risk transfer management. Compliance with applicable laws to ensure safe delivery of county services.	$ 10,224,677
Overhead	General operating expenditures not directly attributed to a program or service.	$ 834,547

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

Fund: General Liability Insurance Fund
Cost Center: CC10001 Risk Management

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	24,960	50,000	30,000	30,000
Legal Services	35,000	-	-	-
Court Fees and Costs	868	200	200	200
Other Fees and Charges	785	1,500	1,500	1,500
Self Insurance Proceeds	8,404,811	7,833,300	9,066,254	9,066,254
Insurance - Other	2,626,109	10,000	15,000	15,000
Miscellaneous	4,753	5,000	5,000	5,000
Operating Transfers In	57,328	100,000	100,000	100,000
Total Revenue	**$ 11,154,614**	**$ 8,000,000**	**$ 9,217,954**	**$ 9,217,954**
Expenditures / Appropriations				
Salaries and Wages	339,414	510,840	521,321	521,321
Salary Savings	-	(23,132)	(33,633)	(33,633)
Overtime and Call Back	-	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	13,493	20,143	19,727	19,727
Retirement	111,869	197,193	207,543	207,543
Payroll Tax	27,542	38,528	39,157	39,157
Other Postemployment Benefits (OPEB)	26,103	21,450	15,335	15,335
401 (k) Employer Match	3,184	2,250	2,250	2,250
Employee Group Insurance	22,929	41,245	60,666	60,666
Workers Comp Insurance	1,097	2,127	2,783	2,783
Communication Services Expense	3,135	2,624	4,128	4,128
Janitorial Supplies	43	-	-	-
Insurance	3,300,965	4,497,267	6,791,259	6,791,259
Witness Fees	-	500	-	-
Maintenance	2,400	3,000	3,000	3,000
Maintenance - Building	13,781	16,817	18,673	18,673
Professional / Membership Dues	312	2,578	2,246	2,246
Misc Expense	95	-	100	100
Equipment Usage - Regular	76	-	-	-
Printing	7,193	17,720	16,305	16,305
Other Supplies	3,859	4,308	3,133	3,133
Postage	1,204	1,865	2,811	2,811
Professional and Special Services - General	3,401	48,860	12,860	12,860
Professional and Special Services - Legal	5,472	-	6,000	6,000
Professional and Special Services - County	668,153	959,187	943,942	943,942
Professional and Special Services - Information Technology	64,143	37,761	49,097	49,097
Employee Benefits Systems	3,991	4,997	5,739	5,739
Small Equipment	608	-	500	500
Advertising	48	500	500	500
Special Department Expense	4,151	80,000	2,000	2,000
Training / Education	269	1,000	1,000	1,000
Transportation and Travel	5,762	13,685	15,182	15,182

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	-	-	6,084	6,084
Judgements and Damages	1,292,890	1,000,000	1,000,000	1,000,000
Tort-Related Litigation	1,147,434	800,000	846,000	846,000
Non-Tort Litigation	161,431	50,000	101,000	101,000
Transfer Out A-87 Costs	(57,699)	(183,085)	387,516	387,516
Operating Transfer Out	35,868	-	-	-
Contributions to Other Funds	148,049	-	-	-
Intrafund Transfers / Services Out	(107,054)	-	-	-
Total Expenditures / Appropriations	**$ 7,255,614**	**$ 8,175,228**	**$ 11,059,224**	**$ 11,059,224**
Total	**$ 3,899,000**	**$ (175,228)**	**$ (1,841,270)**	**(1,841,270)**

Mission Statement:

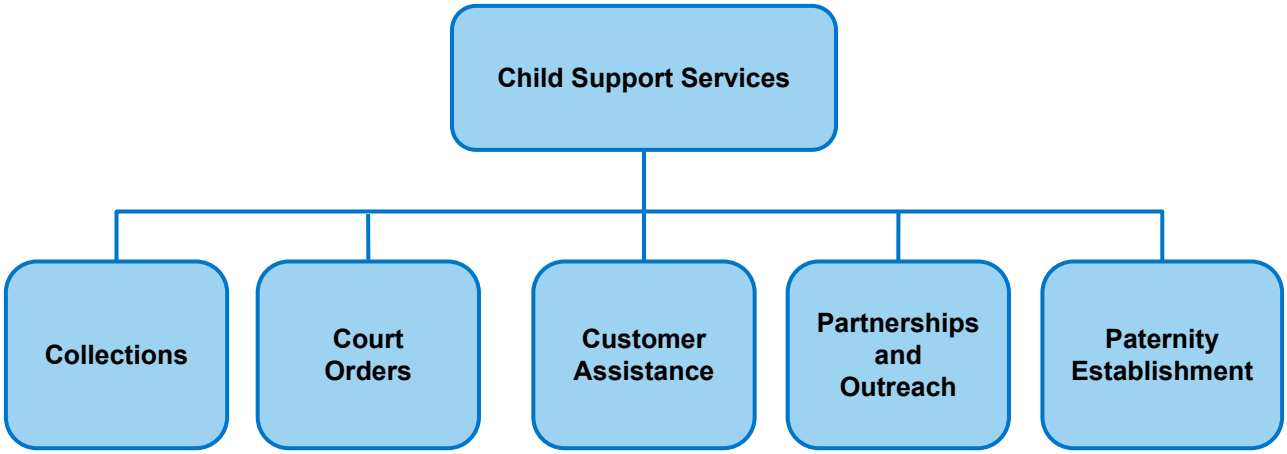
The mission of the Placer County Department of Child Support Services is to promote the well-being of children and the self-sufficiency of families by assisting both parents to meet the financial, medical, and emotional needs of their children through the delivery of quality child support services.

Child Support Services
Cost Center Summary
Fiscal Year 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Proposed Budget	FY 2022-23 Adopted Budget	YOY % Change
Child Support Services Fund					
Child Support Services	$ 6,663,548	$ 7,543,158	$ 7,265,524	$ 7,265,524	-3.68%
Funded Positions					
Child Support Services	47	47	47	47	
Total Funded Positions	**47**	**47**	**47**	**47**	**0.00%**
Total Allocated Positions	**47**	**47**	**47**	**47**	**0.00%**

Child Support Services

Laura Van Buskirk, Director of Child Support Services



Child Support Services – Cost Center 24001

Purpose:

The Department of Child Support Services is a governmental law office that is responsible for administering the Title IV-D Program of the Federal Social Security Act, in and for the County of Placer. The Department performs the following services:

- Establishes paternity.
- Locates parents.
- Requests child support orders.
- Requests medical support orders.
- Enforces child support and spousal support orders.
- Modifies child support orders.
- Operates a call center for statewide toll-free number.
- Collects child support on cases when it is past due.
- Performs outreach in the community to share information about services and opportunities.
- Resolves complaints.
- Ensures federal regulation compliance and data reliability is met.
- Provides an opportunity for those that qualify and owe past due support to pay a reduced amount.
- Efficiently uses program allocation to perform child support services.
- Ombudsperson assists customers within specific rules and structure.
- Serves alleged obligors with Summons and Complaint to establish paternity or a support order.
- Coordinates with other states and countries involved in a child support case.
- Partners with other governmental entities and private businesses such as hospitals and clinics to establish the Paternity Opportunity Program.
- Maintains a stable of certified trainers to provide uniform training to staff members, and statewide on child support program areas.
- Works with local tribal governments regarding child support issues.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Customer Assistance	Provide customer care in the following ways: Greet walk-in customers efficiently and answer calls through the call center to provide prompt assistance by effective case management techniques; including assisting other child support agencies outside of Placer County. To also resolve potential problems with child support cases as early as possible through confidential Ombudsperson assistance. And, investigate and report on civil rights complaints regarding the child support program.	$ 4,577,281
Paternity Establishment	Determine fatherhood for children born out of wedlock via paternity opportunity forms, genetic testing, and court orders.	$ 217,964
Court Orders	Establish and gain court orders for paternity, financial support, and medical support. File and serve court orders in real time using the 1058 Window Project videoconferencing while court is in session.	$ 1,089,828
Collections	Collect and distribute support for current, and past due child support. Assist parents requesting a modification of child support orders, and those that qualify to pay a reduced amount through the Compromise of Arrears Program.	$ 1,307,795
Partnerships and Outreach	Share information about community services and opportunities with parents, local organizations, and government entities. Assisting obligors obtain employment through partnerships with Health and Human Services, Employment Services Unit. Partner with other governmental entities and private businesses, such as hospitals and clinics, to establish paternity through the Paternity Opportunity Program.	$ 72,656

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

Fund: Child Support Services Fund
Cost Center: CC24001 Child Support Services

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	1,058	12,000	12,000	12,000
Rents and Concessions	7,500	10,000	-	-
Federal CS Admin	4,005,313	4,708,319	4,578,145	4,578,145
State Public Assistance Admininistration	279,912	297,911	279,911	279,911
State Aid - Other Programs	2,300,268	2,464,928	2,345,468	2,345,468
Other Fees and Charges	1,125	-	-	-
Miscellaneous	61,066	-	-	-
Proceeds from Sale of Capital Assets	8,469	-	-	-
Contributions from General Fund	68,656	50,000	50,000	50,000
Total Revenue	**$ 6,733,367**	**$ 7,543,158**	**$ 7,265,524**	**$ 7,265,524**
Expenditures / Appropriations				
Salaries and Wages	3,341,333	3,657,196	3,553,831	3,553,831
Salary Savings	-	(254,798)	(253,191)	(253,191)
Overtime and Call Back	57	-	-	-
Cafeteria Plans (Non-PERS)	175,649	193,909	195,339	195,339
Retirement	1,057,905	1,312,615	1,364,153	1,364,153
Payroll Tax	247,841	267,333	268,881	268,881
Other Postemployment Benefits (OPEB)	128,775	201,630	144,148	144,148
401 (k) Employer Match	2,837	3,000	3,000	3,000
Employee Group Insurance	656,777	689,267	732,090	732,090
Workers Comp Insurance	9,408	8,100	10,476	10,476
Communication Services Expense	6,412	7,000	7,000	7,000
Insurance	21,625	33,756	37,519	37,519
Maintenance	28,960	51,000	52,000	52,000
Maintenance - Building	162,271	192,678	213,975	213,975
Fuels & Lubricants	3,071	4,000	4,000	4,000
Professional / Membership Dues	2,923	14,000	14,000	14,000
Misc Expense	-	500	-	-
Printing	25,416	45,000	28,044	28,044
Other Supplies	9,702	31,000	12,464	12,464
Postage	29,257	43,000	37,938	37,938
Professional and Special Services - General	69,110	70,000	70,000	70,000
Professional and Special Services - Legal	8,311	15,000	15,000	15,000
Professional and Special Services - County	-	-	5,805	5,805
Professional and Special Services - Information Technology	94,361	86,000	106,374	106,374
Professional and Special Services - Health	18,350	25,000	25,000	25,000
Rents and Leases - Equipment	8,377	10,000	-	-
Rents and Leases - Buildings & Improvements	12,839	13,500	15,252	15,252
Employee Benefits Systems	47,445	57,391	56,462	56,462
Small Equipment	3,185	2,600	2,600	2,600
Advertising	4,775	6,000	6,000	6,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Law Enforcement Special Expenses	47,154	53,000	53,000	53,000
Training / Education	2,249	-	10,000	10,000
Transportation and Travel	578	25,000	15,168	15,168
Utilities	80,662	73,100	72,315	72,315
Transfer Out A-87 Costs	349,944	606,381	392,881	392,881
Intrafund Transfers / Services Out	5,988	-	4,000	4,000
Intrafund Transfers / Services In (Contra Expense)	-	-	(10,000)	(10,000)
Total Expenditures / Appropriations	**$ 6,663,548**	**$ 7,543,158**	**$ 7,265,524**	**$ 7,265,524**
Total	**$ 69,819**	**$ -**	**$ -**	**$ -**

Mission Statement:

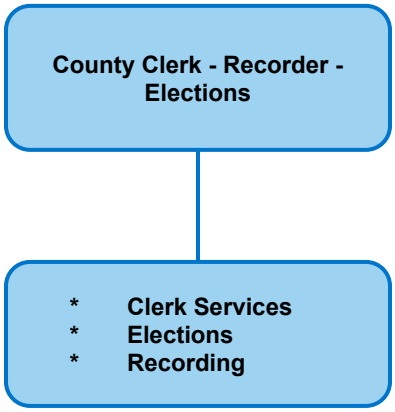
Provide the public with courteous, prompt and professional service. Work as a team with loyalty and respect for each other. Strive to increase our knowledge and skills. Share ideas and information with others.

Clerk - Recorder - Elections
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					
Clerk-Recorder-Elections	$ 11,012,558	$ 11,743,908	$ 11,757,023	$ 11,757,023	0.11%
Funded Positions					
Clerk-Recorder-Elections	52	52	53	53	
Total Funded Positions	**52**	**52**	**53**	**53**	**1.92%**
Total Allocated Positions	**52**	**52**	**53**	**53**	**1.92%**

Clerk - Recorder - Elections

Ryan Ronco, Clerk - Recorder



Clerk-Recorder-Elections – Cost Center 07001

Purpose:

Recorder – Provides direct services to the public that facilitate business and personal transactions through recording and maintenance of real property transactions and accepts applications for new passports on behalf of the U.S. Department of State. Clerk – Delivers quality customer service by issuing maps, vital record copies (e.g. birth and death certificates), marriage licenses, performing civil wedding ceremonies, filing fictitious business name statements as well as other professional registrations, and providing permanent filmed and imaged records for all recorded and filed documents. Elections – Promotes high levels of civic involvement by registering eligible voters, encouraging informed voter and candidate participation, conducting timely, legally compliant, transparent and accurate federal, state, county, municipal, school district and special district elections and related services for the county's citizens, candidates and public officials.

Major Budget Adjustments and Initiatives:

- Increase in Election Services Revenue of $500,000 for funding the Clerk-Recorder-Elections receives for the November General Election.
- Increase of $1.9 million in Recording Fees Revenue for the increased trend of fees being collected year over year.
- Decrease in Micrographics Trust of $421,600 for revenue used for one-time purchases in the prior fiscal year.
- Decrease in Equipment of $532,000 for one time purchases of a vehicle and mail sorting automation system.
- Increase in Salaries and Benefits of $130,396 mostly due to an increase of one funded allocation.
- Increase in Maintenance - Building of $211,219 due to the increase in expenditures charged by Facilities Management.
- Decrease in Professional and Special Services - General of $307,118 due to the decreased need in consulting.

Program Title	Program Description	Program Cost
Recorder	Real Property Land Records – Provides for the recordation, preservation and continuity of permanent records. Passport Acceptance Agent – Serves as an authorized passport acceptance agent and accepts applications for new passports on behalf of the U.S. Department of State.	$ 3,614,862
Clerk Services	Vital Records – Repository for birth, death and marriage vital records. Marriages – Issues marriage licenses, performs civil marriage ceremonies, and deputizes members of the public to perform civil marriage ceremonies. Filings / Registrations – Accepts documents for filing and public information / viewing, including environmental impact reports, fictitious business name statements and various bonds and certifications.	$ 1,738,373
Elections	Elections – Conducts federal, state and local elections for Placer County. Voter Registration – Registers voters and maintains the voter registration database. Voter Outreach – Ensures that all eligible Placer County voters have the opportunity to cast their ballots on Election Day. Candidate Services – Delivers election services to candidates, officeholders and to various special districts and school districts throughout the County. Campaign Disclosure Documents and Statements of Economic Interest Filing Officer – Performs filing officer duties related to campaign disclosure documents and Statements of Economic Interest (Form 700) forms.	$ 6,403,788

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

Fund: General Fund
Cost Center: CC07001 Clerk-Recorder-Elections

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Taxes	8,570,194	5,000,000	5,000,000	5,000,000
Forfeitures and Penalties	1,644	2,000	2,000	2,000
State Aid - Other Programs	677,097	1,000	-	-
Aid from Other Agencies	184,825	-	-	-
Election Services	1,289,974	250,000	750,000	750,000
Court Fees and Costs	7,520	6,000	6,000	6,000
Recording Fees	3,335,154	1,810,000	3,710,000	3,710,000
Automation Trust	340,010	506,815	459,925	459,925
Electronic Recording Trust	316,006	54,591	254,591	254,591
Micrographics Trust	252,003	621,773	200,173	200,173
Redaction Trust	11,623	12,944	12,944	12,944
Vital & Health Trust	14,617	40,250	38,455	38,455
Other Fees and Charges	8,054	5,000	5,000	5,000
Miscellaneous	530,296	303,000	303,000	303,000
Total Revenue	**$ 15,539,017**	**$ 8,613,373**	**$ 10,742,088**	**$ 10,742,088**
Expenditures / Appropriations				
Salaries and Wages	3,520,601	3,819,087	3,836,675	3,836,675
Salary Savings	-	(268,675)	(263,765)	(263,765)
Employee Paid Sick Leave	346	-	-	-
Extra Help	-	10,000	10,000	10,000
Overtime and Call Back	149,533	33,000	83,000	83,000
Cafeteria Plans (Non-PERS)	162,410	193,600	194,466	194,466
Retirement	1,079,141	1,414,018	1,467,304	1,467,304
Payroll Tax	271,057	284,351	286,121	286,121
Other Postemployment Benefits (OPEB)	296,178	223,080	162,551	162,551
401 (k) Employer Match	5,094	6,000	12,000	12,000
Employee Group Insurance	682,819	741,885	787,522	787,522
Retired Employee Group Insurance	3,833	-	-	-
Workers Comp Insurance	12,007	18,227	29,095	29,095
Communication Services Expense	42,007	7,101	7,101	7,101
Refuse Disposal	124	200	200	200
Insurance	33,446	25,950	34,117	34,117
Parts	49,790	1,300	1,800	1,800
Maintenance	533,164	539,869	589,007	589,007
Maintenance - Building	336,486	307,365	518,584	518,584
Fuels & Lubricants	1,156	1,000	4,000	4,000
Drug & Alcohol Testing	-	300	300	300
Professional / Membership Dues	4,998	5,320	5,320	5,320
Warranties	126,000	126,000	126,000	126,000
Department Cash Shortage	-	50	50	50
Printing	58,525	71,689	48,209	48,209
Other Supplies	62,531	62,466	62,692	62,692

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Postage	323,510	345,615	325,865	325,865
Professional and Special Services - General	477,694	539,559	232,441	232,441
Professional and Special Services - County	689	-	16,345	16,345
Professional and Special Services - Information Technology	429,011	376,600	369,820	369,820
Short-Term Rents and Leases - Equipment	1,497	-	-	-
Rents and Leases - Buildings & Improvements	47,900	61,710	41,110	41,110
Employee Benefits Systems	51,016	63,910	63,132	63,132
PC Acquisition	55,627	73,521	78,571	78,571
Small Equipment	20,844	38,800	29,950	29,950
Advertising	17,434	20,200	20,200	20,200
Special Department Expense	922,249	1,219,420	1,225,920	1,225,920
Training / Education	7,235	8,010	22,045	22,045
Transportation and Travel	20,758	41,000	43,099	43,099
Utilities	168,180	111,697	168,964	168,964
Transfer Out A-87 Costs	394,619	675,683	1,104,212	1,104,212
Equipment	587,630	532,000	-	-
Intra Fund Services	-	13,000	13,000	13,000
Intrafund Transfers / Services Out	55,422	-	-	-
Total Expenditures / Appropriations	**$ 11,012,558**	**$ 11,743,908**	**$ 11,757,023**	**$ 11,757,023**
Total	**$ 4,526,459**	**$ (3,130,535)**	**$ (1,014,935)**	**$ (1,014,935)**

Mission Statement:

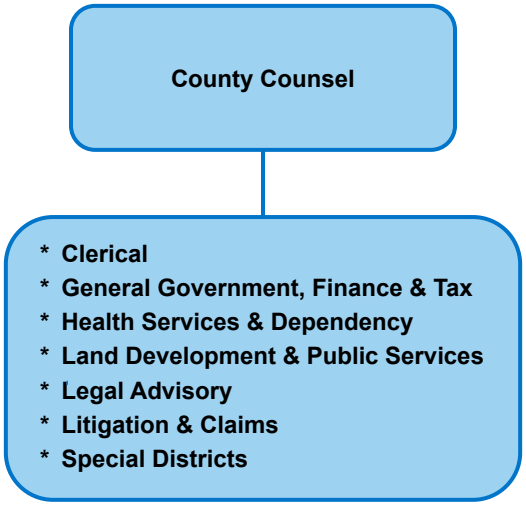
To provide the highest quality legal advice and counsel in a timely and responsive manner in order to assist the Board of Supervisors, County Officers, and department management in making decisions that promote the public interest, and to vigorously advocate on behalf of the County and its employees in a professional and ethical manner.

County Counsel
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					
County Counsel	$ 3,505,639	$ 3,945,016	$ 4,577,455	$ 4,577,455	16.03%
Funded Positions					
County Counsel	26	26	28	28	
Total Funded Positions	**26**	**26**	**28**	**28**	**7.69%**
Total Allocated Positions	**26**	**26**	**28**	**28**	**7.69%**

County Counsel

Karin Schwab, County Counsel



County Counsel – Cost Center 08001

Purpose:

The County Counsel's Office provides legal advice and representation for all programs, services, and activities of the County and to select special districts. This legal support is provided primarily through the following programs, 1) General Government and Finance; 2) Land Development and Public Services; 3) Health Services and Dependency, which includes responsibility for juvenile and adult protective proceedings; and 4) Litigation and Claims.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of $554,393 largely due to the addition of two allocated positions.

Program Title	Program Description	Program Cost
General Government, Finance and Tax	Provides legal advice to the Board of Supervisors and the County Executive Office on the full range of activities, initiatives, and issues undertaken by the Board. Provides legal services to the County Auditor, the Assessor and the Treasurer- Tax Collector regarding property taxes, as well as representation of the Assessor's Office at assessment appeal hearings. Provides legal services to the Sheriff Office, including its Corrections Division, District Attorney, Probation Department, Criminal Justice and Indigent Defense Services Programs administered by the County Executive Office, and the Grand Jury. Provides legal services to Human Resources and all county departments and functions and certain special districts on matters specific to their program purposes, including implementation of Board initiatives. Provides legal advice and counseling to all county departments and functions and certain special districts on matters of general application countywide, such as the Brown Act, the Public Records Act, employment and labor relations issues, and review of or assistance in preparation of resolutions, ordinances, contracts, agenda items, and other documents required for county business.	$ 534,720
Land Development and Public Services	Provides legal services to county departments and functions involved in land development and planning activities, and public works and facilities, including county owned or maintained properties, and public services such as water, sewer, and solid waste. Provides legal services to the County Planning Commission, the County Agricultural Commissioner, the Successor Agency of the former Redevelopment Agency, the Western Placer Waste Management Authority, and the Placer County Flood Control District.	$ 523,130
Health Services and Dependency	Provides legal advice to the Health and Human Services Departments on legal compliance with the myriad of state and federal regulatory laws relevant to the programs undertaken by the department's divisions. Provides legal advice to the County Public Administrator (PA) and County Public Guardian (PG), and legal representation in adult protective proceedings of the PA and PG, and in mental health proceedings under the Lanterman-Petris-Short (LPS) Act and other statutory enactments. Provides legal advice and representation in juvenile dependency proceedings. Provides training of social workers on legal issues involved in juvenile dependency activities.	$ 1,078,371
Litigation and Claims	Provides legal defense of the County in all civil legal actions filed against the County, its departments and employees. Represents the County in prosecuting construction, contract and other recovery lawsuits. Prosecutes and defends the County in all civil and administrative proceedings, including personnel proceedings before the Civil Service Commission, the Public Employment Relations Board, and related writs of mandate filed in the Superior Court. Assists and coordinates with special counsel retained by the Board of Supervisors under Government Code section 25203.	$ 277,731
Special Districts	Program coding for attorney time providing legal advice to special districts.	$ 68,634
Admin Overhead	Program coding for administrative general operating expenditures not directly attributed to a program or service and cost recoveries from other departments.	$ 2,094,869

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

Fund: General Fund
Cost Center: CC08001 County Counsel

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Legal Services	993,448	759,000	839,350	839,350
Planning - At Cost Projects Fees	23,020	2,500	5,000	5,000
Other Fees and Charges	9,815	5,000	2,500	2,500
Transfer In A-87 Costs	1,492,707	1,240,902	2,011,308	2,011,308
Miscellaneous	16,428	5,000	5,000	5,000
Total Revenue	**$ 2,535,417**	**$ 2,012,402**	**$ 2,863,158**	**$ 2,863,158**
Expenditures / Appropriations				
Salaries and Wages	3,150,425	3,553,255	3,911,735	3,911,735
Salary Savings	-	(228,061)	(248,884)	(248,884)
Employee Paid Sick Leave	2,942	-	-	-
Extra Help	-	50,000	50,000	50,000
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	79,324	103,449	110,936	110,936
Retirement	1,037,861	1,346,321	1,512,424	1,512,424
Payroll Tax	210,529	241,635	266,794	266,794
Other Postemployment Benefits (OPEB)	145,921	111,540	85,876	85,876
401 (k) Employer Match	10,683	14,250	15,001	15,001
Employee Group Insurance	305,906	325,103	356,355	356,355
Workers Comp Insurance	24,364	29,067	40,715	40,715
Communication Services Expense	9,993	32,318	32,318	32,318
Insurance	18,701	54,385	73,992	73,992
Parts	226	-	-	-
Maintenance	8,724	12,000	12,000	12,000
Maintenance - Building	57,139	69,636	77,320	77,320
Professional / Membership Dues	16,709	25,715	25,715	25,715
Misc Expense	32	-	-	-
Printing	30,964	50,290	50,290	50,290
Other Supplies	9,681	43,717	43,718	43,718
Postage	2,914	5,584	5,741	5,741
Professional and Special Services - General	19,326	40,500	40,500	40,500
Professional and Special Services - Legal	131,066	278,590	342,291	342,291
Professional and Special Services - County	6,715	8,500	10,890	10,890
Professional and Special Services - Information Technology	233,551	295,249	295,248	295,248
Rents and Leases - Equipment	870	1,200	1,200	1,200
Employee Benefits Systems	26,432	31,768	34,388	34,388
PC Acquisition	16,149	18,000	-	-
Special Department Expense	57,710	72,500	72,500	72,500
Training / Education	4,755	30,500	30,500	30,500
Transportation and Travel	1,760	41,700	41,700	41,700
Utilities	28,559	25,305	25,192	25,192
Intrafund Transfers / Services Out	4,102	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(2,150,393)	(2,739,000)	(2,739,000)	(2,739,000)
Total Expenditures / Appropriations	**$ 3,505,639**	**$ 3,945,016**	**$ 4,577,455**	**$ 4,577,455**
Total	**$ (970,223)**	**$ (1,932,614)**	**$ (1,714,297)**	**$ (1,714,297)**

Mission Statement

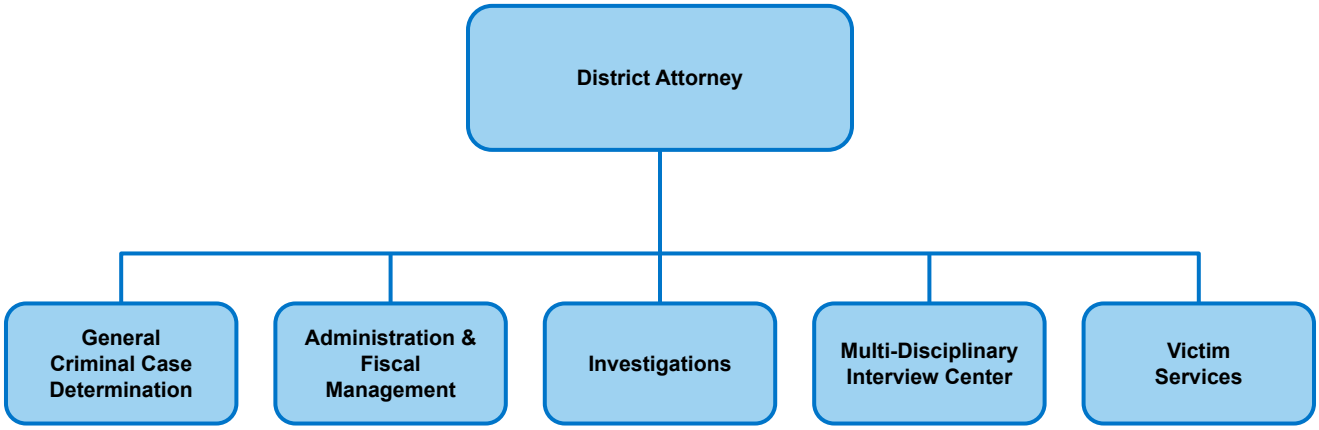
The Office of the District Attorney preserves public safety and enhances the quality of life in Placer County by investigating crime, prosecuting criminals, assisting victims and survivors of crime, protecting the health and well-being of children and deterring juveniles from criminal activity.

District Attorney
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
Public Safety Fund					
District Attorney	$ 27,519,385	$ 28,664,450	$ 30,809,747	$ 30,809,747	7.48%
Funded Positions					
District Attorney	118	119	127	127	
Total Funded Positions	**118**	**119**	**127**	**127**	**6.72%**
Total Allocated Positions	**118**	**119**	**127**	**127**	**6.72%**

District Attorney

Morgan Gire, District Attorney



District Attorney – Cost Center 11001

Purpose:

The District Attorney oversees prosecution of serious and violent crime throughout the County and provides assistance with criminal investigations conducted by law enforcement agencies. The District Attorney makes reasoned and ethical decisions in initiating prosecutions, provides aid and assistance to those who have been victimized by crime, and directs resources for prosecuting criminal misconduct.

Major Budget Adjustments and Initiatives:

- Increase in Contributions from General Fund revenue of $1.2 million.
- Increase in Intangible Assets of $200,000 for digital evidence storage.
- Increase in Salaries and Benefits of $1.5 million primarily due to the addition of 8.0 allocations as well as multiple job reclassifications.
- Increase in Professional and Special Services - General of $330,750 for newly added pass-through contracts for grants.

Program Title	Program Description	Program Cost
General Criminal Case Determinations	Felony Unit - Responsible for handling prosecution of felony cases not otherwise assigned a specialized prosecution unit, such as the Family Protection Unit, Public Integrity Unit or DUI Unit. Public Integrity Unit - Investigates and prosecutes both criminal and civil cases of consumer fraud and environmental harm. The Unit also investigates and prosecutes welfare and public assistance fraud. Misdemeanor / Driving Under the Influence (DUI) Unit - Unit handles all stages of prosecution from case review and charging, through trial and sentencing. The Unit also handles post sentencing issues such as Violations of Probation and seeking ongoing restitution on behalf of victims. Family and Domestic Violence Protection Unit - Prosecutes the crime of domestic violence, and other related crimes such as stalking, crimes against children, and elder abuse. The Unit also prosecutes felony sex crimes committed against victims of all ages. Sexually Violent Predators (SB90) – Review, prepare and file petitions regarding those classified as Sexually Violent Predators. Attend hearings and trials as needed. Juvenile Unit – Responsible for handling the prosecution of all cases involving a minor under the age of 18, that is not otherwise classified as being tried as an adult. Mental Health – Responsible for handling the prosecution of cases involving offenders on mental health diversion, those with mental health terms of probation and those that are incompetent to stand trial or not guilty by reason of insanity. Veterans Court – Responsible for handling specified cases involving veterans in a collaborative setting with the goal of resolving criminal cases through treatment and support	$ 16,344,037
MDIC	Multi-Disciplinary Interview Center (MDIC) and Sexual Assault Response Team (SART) – Responsible for managing MDIC unit. Coordinating and participating in Multi-Disciplinary Interview Center (MDIC) interviews, along with allied agencies and community partners. Conducts Forensic interviews of child victims and participates on the Board which supports the MDIC and Sexual Assault Response Team (SART). MDIC Coordinator provides liaison activities with Victim Services, community partners and families. A DAI is assigned to MDIC for all purposes related to MDIC and SART.	$ 655,395

continued

Program Title	Program Description	Program Cost
Investigations	Multi-Disciplinary Interview Center (MDIC) and Sexual Assault Response Team (SART) - Participates in Multi-Disciplinary Interview Center (MDIC) interviews, along with allied agencies. Conducts Forensic interviews of child victims and participates on the Board which supports the MDIC and Sexual Assault Response Team (SART). A DAI is assigned to MDIC for all purposes related to MDIC and SART. Fingerprints - Compare latent fingerprints that have been lifted from a crime scene to a known suspect. Compare fingerprints from 969 PC prior convictions of defendants to their most recent arrest. Assist other law enforcement agencies on blind fingerprint comparisons. Compare defendant's fingerprints to prevent mistaken identity. Dust for latent fingerprints and testify in court as an expert in fingerprints. Subpoena Services - Serve victim and witness subpoena. Locate victim and witness. Serve and locate victim and witness. Evidence - Book evidence from other police agencies at the request of Deputy District Attorneys. Officer Involved Fatal Incident (OIFI). Conduct interviews, monitor interviews, attend autopsy, respond to crime scene, review police reports and conduct independent investigations. DA Investigator Expertise - Narcotics, gangs, working undercover, planning & preparing field operations, fingerprints, sexual assault cases, use of force, SWAT trained, forensic computer investigation, firearms expertise and range masters, child abduction, homicide and cold case investigation, and crimes associated with the US Postal Service. DA Investigator Instruction / Teaching - Teach, speak or testify as an expert witness, as the topics relate to their expertise. Child Abduction SB90 - Enforcement of parental child abduction laws. Allied Agency Participation - Conducts all types of narcotic enforcement throughout Placer County and the surrounding area. Responsible for all crimes related to the United States Postal Service and postal crimes being committed in Placer County.	$ 7,666,727
Victim Services Program	Victim advocates offer services to victims of all crime types regardless of prosecution. Assistance is provided from the moment our office is notified by a local law enforcement agency and services include: Information and Referral (to other victim service programs, supports and resources), Personal Advocacy (accompaniment to medical exams; law enforcement interviews; and transportation assistance), Crisis Intervention (setting up safety plans and referrals for emergency financial assistance), Shelter/Housing Services (relocation assistance), and Criminal Justice Assistance (notifications; victim impact statements; restitution; restraining orders; and prosecution interviews). Victim Advocates also work with the California Victims Compensation Board (CalVCB) Claims Specialists, to help victims apply for compensation for qualifying crime expenses such as medical/dental expenses, mental health treatment, income loss, home security improvements, crime scene clean-up, and funeral expenses. Witness Notification coordinates with the prosecutors and victim advocates to subpoena victims and organize travel for victims and witnesses who are required to testify in criminal cases.	$ 1,781,435
Overhead	General operating expenditures not directly attributed to a program or service.	$ 4,362,153

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

Fund: Public Safety Fund
Cost Center: CC11001 District Attorney

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 - Other	25,167	20,000	33,240	33,240
Other Court Fines	78	6,000	11,150	11,150
Forfeitures and Penalties	8,035	-	-	-
Investment Income	2,816	-	-	-
State Aid - Other Programs	1,417,356	1,283,599	1,546,840	1,546,840
State Aid - Public Safety Services-Proposition 172	6,769,182	6,746,722	7,659,364	7,659,364
State Aid - Sales Tax Realignment for Public Safety	376,725	355,474	376,725	376,725
State Aid - Supplemental Law Enforcement	174,116	160,000	170,000	170,000
Aid from Other Agencies	851,019	619,862	517,000	517,000
Legal Services	60	10,000	10,000	10,000
Law Enforcement Services	1,062,427	1,157,000	1,187,000	1,187,000
Other Fees and Charges	1,300	-	16,187	16,187
Miscellaneous	34,428	13,500	13,500	13,500
Contributions from General Fund	15,849,943	17,952,295	19,126,302	19,126,302
Operating Transfers In	1,199,116	340,000	345,000	345,000
Total Revenue	**$ 27,771,768**	**$ 28,664,452**	**$ 31,012,308**	**$ 31,012,308**
Expenditures / Appropriations				
Salaries and Wages	13,092,708	14,185,314	14,970,972	14,970,972
Salary Savings	-	(947,140)	(945,224)	(945,224)
Employee Paid Sick Leave	153,214	65,000	90,000	90,000
Extra Help	-	45,000	45,000	45,000
Overtime and Call Back	219,099	200,000	165,000	165,000
Sick Leave Payoff	3,041	-	57,000	57,000
Cafeteria Plans (Non-PERS)	515,098	567,267	610,500	610,500
Taxable Meal Reimbursements	29	300	300	300
Retirement	4,417,710	5,445,677	5,931,607	5,931,607
Payroll Tax	900,457	979,408	1,046,230	1,046,230
Other Postemployment Benefits (OPEB)	705,572	510,510	389,510	389,510
401 (k) Employer Match	6,438	12,000	12,750	12,750
Employee Group Insurance	1,860,630	1,984,961	2,068,863	2,068,863
Retired Employee Group Insurance	7,169	-	-	-
Workers Comp Insurance	107,118	127,294	181,739	181,739
Clothing and Personal	51	-	-	-
Communication Services Expense	132,931	88,204	90,540	90,540
Food	2,132	-	-	-
Insurance	1,002,707	974,017	959,930	959,930
Witness Fees	1,223	30,000	30,000	30,000
Parts	23,656	-	-	-
Maintenance	61,061	243,000	121,200	121,200
Maintenance - Building	277,396	340,673	373,935	373,935
Fuels & Lubricants	48,393	47,000	50,399	50,399
Materials - Buildings & Improvements	-	50,000	50,000	50,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Laboratory Supplies	618	-	-	-
Professional / Membership Dues	22,060	43,660	45,001	45,001
Misc Expense	784	-	-	-
Equipment Usage - Regular	46	-	-	-
Printing	43,302	42,018	56,837	56,837
Other Supplies	48,582	74,959	75,804	75,804
Postage	24,064	25,549	25,546	25,546
Procurement Card Purchase / Clearing Account	870	-	-	-
Professional and Special Services - General	459,202	468,000	798,750	798,750
Professional and Special Services - Legal	1,592	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	400	-	-	-
Professional and Special Services - County	374	50,000	61,866	61,866
Professional and Special Services - Information Technology	1,260,753	1,038,610	1,201,932	1,201,932
Professional and Special Services - Health	111,764	-	-	-
Small Tools & Instruments	6	-	-	-
Employee Benefits Systems	119,965	249,125	244,975	244,975
PC Acquisition	20,169	-	-	-
Small Equipment	14,801	15,000	22,538	22,538
Advertising	281	-	-	-
Special Department Expense	123,728	42,000	69,466	69,466
Law Enforcement Special Expenses	221,000	92,000	192,000	192,000
Training / Education	43,928	45,500	59,478	59,478
Transportation and Travel	33,573	66,926	66,884	66,884
Utilities	138,646	123,801	121,836	121,836
Transfer Out A-87 Costs	884,407	1,227,117	1,145,783	1,145,783
Equipment	147,629	85,000	85,000	85,000
Intangible Assets	220,000	-	200,000	200,000
Intra Fund Services	-	26,700	35,800	35,800
Intrafund Transfers / Services Out	39,008	-	-	-
Total Expenditures / Appropriations	**$ 27,519,385**	**$ 28,664,450**	**$ 30,809,747**	**$ 30,809,747**
Total	**$ 252,383**	**$ 2**	**$ 202,561**	**$ 202,561**

Mission Statement:

To plan, construct, manage, maintain, and operate Placer County's buildings, properties, infrastructure, and assets to bring value to the public, maximizing useful life and economic opportunity through efficient and effective service delivery and prudent fiscal management.

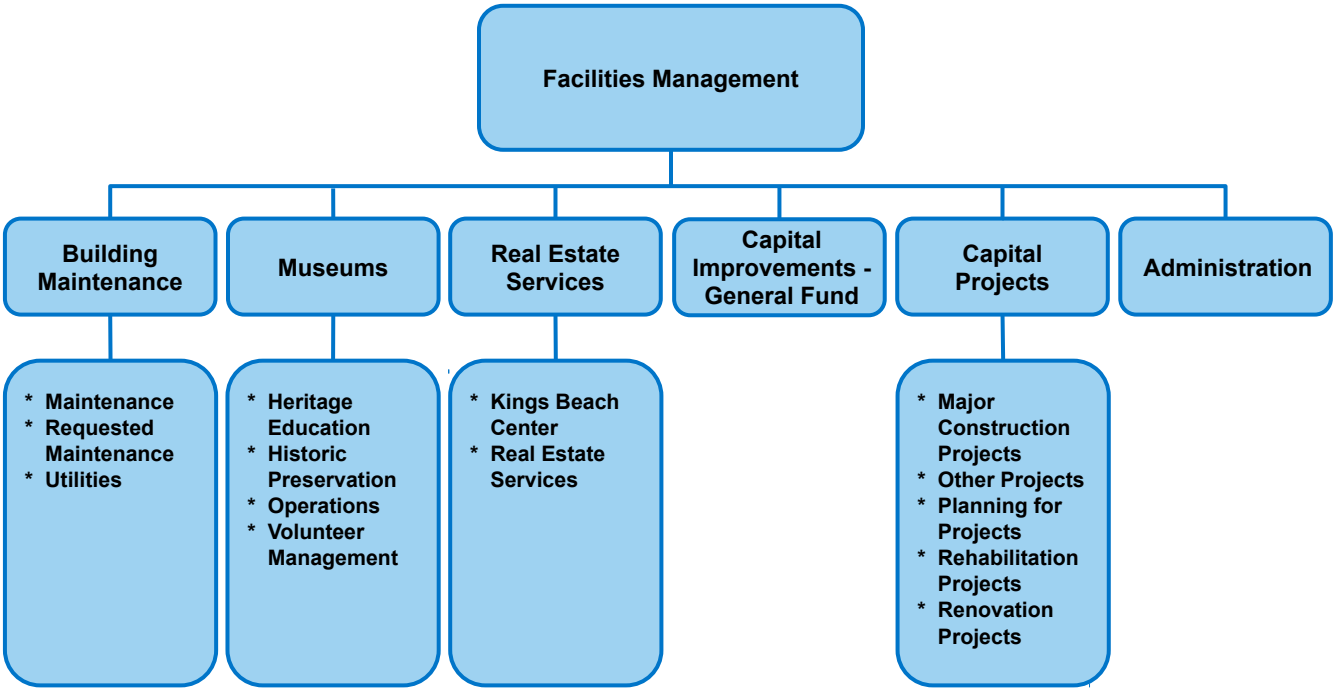
Facilities Management
Cost Center Summary
Fiscal Year 2022-23

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					
Facilities Administration	$ 1,536,985	$ 1,445,765	$ 1,631,675	$ 1,631,675	12.86%
Museums	1,557,060	1,884,901	1,930,728	1,930,728	2.43%
Capital Improvement/General Fund	1,651,042	2,443,152	3,874,970	3,874,970	58.61%
Real Estate Services	2,330,831	2,480,522	2,315,934	2,315,934	-6.64%
TOTAL GENERAL FUND	**$ 7,075,917**	**$ 8,254,340**	**$ 9,753,307**	**$ 9,753,307**	**18.16%**
Building Maintenance Fund					
Building Maintenance	$ 19,111,565	$ 19,147,421	$ 22,433,785	$ 22,433,785	17.16%
Capital Improvements Fund					
Capital Improvements	$ 16,033,628	$ 43,132,853	$ 136,704,332	$ 136,704,332	216.94%

Funded Positions					
Facilities Administration	12	12	12	12	
Museums	7	7	7	7	
Building Maintenance	35	36	36	36	
Capital Improvements	10	10	10	10	
Real Estate Services	8	8	8	8	
Total Funded Positions	**72**	**73**	**73**	**73**	**0.00%**
Total Allocated Positions	**72**	**73**	**73**	**73**	**0.00%**

Facilities Management

Steve Newsom, Director



Facilities Administration – Cost Center 12019

Purpose:

Provides management, administrative, and fiscal support to the divisions of Facilities Management to carry out the policies of the County Executive Office and the Board of Supervisors through effective communication and collaboration with internal and external stakeholders.

Major Budget Adjustments and Initiatives:

- None.

ProgramTitle	Program Description	Program Cost
Facilities Management Administration	Administration supports all programs in the department through managerial oversight, budget development, accounting, human resources, and clerical support. All program costs are allocated to the other divisions based on the level of support provided.	$ 1,631,675

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

Fund: General Fund

Cost Center: CC12019 Facilities Management Administration

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	(0)	-	-	-
Aid from Other Agencies	14,342	35,000	35,000	35,000
Facilities Services	1,515,000	1,410,000	1,600,000	1,600,000
Total Revenue	**$ 1,529,394**	**$ 1,445,000**	**$ 1,635,000**	**$ 1,635,000**
Expenditures / Appropriations				
Salaries and Wages	1,182,369	1,235,051	1,254,966	1,254,966
Salary Savings	-	(85,578)	(85,269)	(85,269)
Employee Paid Sick Leave	-	47,985	-	-
Overtime and Call Back	-	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	45,731	47,937	48,373	48,373
Retirement	374,853	456,345	479,299	479,299
Payroll Tax	84,586	88,630	90,151	90,151
Other Postemployment Benefits (OPEB)	76,266	51,480	36,804	36,804
401 (k) Employer Match	3,060	3,750	3,750	3,750
Employee Group Insurance	226,568	244,434	243,697	243,697
Workers Comp Insurance	19,897	17,458	16,697	16,697
Communication Services Expense	2,981	3,300	3,300	3,300
Food	2,526	2,500	2,500	2,500
Insurance	44,126	66,105	83,938	83,938
Parts	1,391	1,000	-	-
Maintenance - Building	16,238	34,189	33,723	33,723
Materials - Buildings & Improvements	11	-	-	-
Professional / Membership Dues	309	-	-	-
Misc Expense	569	-	-	-
Printing	6,372	29,194	5,280	5,280
Other Supplies	8,503	14,180	12,000	12,000
Postage	3,431	5,470	2,052	2,052
Professional and Special Services - General	300	-	400	400
Professional and Special Services - Legal	(979)	-	-	-
Professional and Special Services - County	(103)	-	1,643	1,643
Professional and Special Services - Information Technology	435,249	593,484	417,367	417,367
Employee Benefits Systems	23,704	26,749	30,100	30,100
Signing & Safety Material	298	-	-	-
Special Department Expense	364	11,500	-	-
Training / Education	160	5,000	5,000	5,000
Transportation and Travel	14,842	122,390	35,003	35,003
Utilities	5,089	12,647	10,988	10,988
Transfer Out A-87 Costs	(96,687)	(29,702)	296,317	296,317
Intrafund Transfers / Services Out	49,033	45,267	52,000	52,000
Intrafund Transfers / Services In (Contra Expense)	(994,069)	(1,610,000)	(1,453,404)	(1,453,404)
Total Expenditures / Appropriations	**$ 1,536,985**	**$ 1,445,765**	**$ 1,631,675**	**$ 1,631,675**

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Total	**$ (7,591)**	**$ (765)**	**$ 3,325**	**$ 3,325**

Capital Improvements GF - Cost Center 12090

Purpose:

Provides efficient, cost-effective planning/programming, design, management, and construction of County Capital Projects which are responsive to client departments short and long-term operational needs, are sustainable and energy-efficient, and provide appropriate public facilities as required by local, state and federal laws and regulations.

Major Budget Adjustments and Initiatives:

- None.

ProgramTitle	Program Description	Program Cost
Capital Improvements	Provides the oversight and project management necessary to deliver the County's capital facility improvement and construction projects, including collaboration with customer departments, community stakeholders, and other agencies to negotiate and navigate through the varied stages of projects.	$ 3,874,970

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

Fund: General Fund

Cost Center: CC12090 Capital Improvements - General Fund

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Operating Transfers In	98,532	2,443,152	3,874,970	3,874,970
Total Revenues	**$ 98,532**	**$ 2,443,152**	**$ 3,874,970**	**$ 3,874,970**
Operating Expenses				
Salaries and Wages	465,681	1,060,921	1,076,554	1,076,554
Salary Savings	-	(70,927)	(71,871)	(71,871)
Employee Paid Sick Leave	26,598	-	-	-
Overtime and Call Back	5,282	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	24,347	58,413	59,304	59,304
Uniform Allowance	248	300	300	300
Retirement	143,025	378,639	397,622	397,622
Payroll Tax	36,691	80,487	81,894	81,894
Other Postemployment Benefits (OPEB)	28,366	42,900	30,670	30,670
401 (k) Employer Match	573	750	750	750
Employee Group Insurance	67,583	155,464	154,620	154,620
Workers Comp Insurance	2,027	4,352	5,641	5,641
Communication Services Expense	3,495	5,000	5,000	5,000
Food	-	300	300	300
Insurance	23,257	56,019	32,746	32,746
Parts	1,645	1,500	-	-
Maintenance	679	-	-	-
Maintenance - Building	27,066	32,497	35,762	35,762
Materials - Buildings & Improvements	538	-	-	-
Professional / Membership Dues	1,446	5,000	6,000	6,000
Misc Expense	300	-	-	-
Printing	6,540	7,039	4,530	4,530
Other Supplies	11	5,000	5,000	5,000
Postage	1,947	2,964	36	36
Professional and Special Services - General	96,731	101,000	105,300	105,300
Professional and Special Services - Technical, Engineering and Environmental	49,855	91,000	91,000	91,000
Professional and Special Services - County	10,504	12,567	11,624	11,624
Professional and Special Services - Information Technology	140,964	239,129	154,806	154,806
Short-Term Rents and Leases - Equipment	375	-	-	-
Employee Benefits Systems	9,978	12,325	11,996	11,996
PC Acquisition	6,050	-	-	-
Advertising	-	-	5,000	5,000
Special Department Expense	2,334	5,000	-	-
Training / Education	2,403	-	5,000	5,000
Transportation and Travel	93	6,625	6,625	6,625
Utilities	13,529	11,810	11,656	11,656
Transfer Out A-87 Costs	1,047,286	167,078	2,967,342	2,967,342

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services Out	552,103	1,120,000	995,000	995,000
Intrafund Transfers / Services In (Contra Expense)	(56,934)	(55,000)	-	-
Cost Allocation	(1,091,575)	(1,100,000)	(2,320,237)	(2,320,237)
Total Expenditures / Appropriations	**$ 1,651,042**	**$ 2,443,152**	**$ 3,874,970**	**$ 3,874,970**
Total	**$ (1,552,509)**	**$ -**	**$ -**	**$ -**

Museums – Cost Center 12016

Purpose:

Provides exhibits and educational programs such as living history, community heritage education programs, and special events for Placer County residents and visitors. Staff and volunteers process and preserve historic artifacts and documents by keeping them in a controlled environment and implement protective measures to ensure the physical evidence of our history will be available for future generations.

Major Budget Adjustments and Initiatives:

- None.

ProgramTitle	Program Description	Program Cost
Heritage Education	Develops and maintains exhibits and educational programs. Coordinates and shares information with other historical societies and museums in the County. Recruits, trains and manages volunteers to work in our museums, facilities or programs. Conducts volunteer recognition and appreciation activities.	$ 535,400
Historic Preservation	Preserves the artifacts, documents and photographs in the Division's collection. Assists the public with research, conservation and preservation questions.	$ 419,043
Operations	Manage our museums and facilities by providing regular maintenance, utilities and security. Support the overall health of the Division by providing sick and vacation leave as well as other benefits.	$ 673,300
Volunteer Management	Recruit, train and manage volunteers to work in our museums, facilities or programs. Conduct volunteer recognition and appreciation activities.	$ 302,985

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

Fund: General Fund
Cost Center: CC12016 Placer County Museums

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	(2)	-	-	-
Rents and Concessions	3,147	2,631	-	-
Lease Principal Income (Lessor)	-	-	2,982	2,982
Lease Interest Income (Lessor)	-	-	259	259
Other Fees and Charges	2,482	37,200	37,200	37,200
Donations	1,806	7,000	13,000	13,000
Total Revenue	**$ 7,432**	**$ 46,831**	**$ 53,441**	**$ 53,441**
Expenditures / Appropriations				
Salaries and Wages	504,688	494,400	501,914	501,914
Salary Savings	-	(35,530)	(34,564)	(34,564)
Extra Help	-	27,482	29,060	29,060
Overtime and Call Back	388	500	500	500
Cafeteria Plans (Non-PERS)	24,282	25,309	25,760	25,760
Retirement	162,508	187,699	196,684	196,684
Payroll Tax	39,118	37,822	38,396	38,396
Other Postemployment Benefits (OPEB)	44,587	30,030	21,470	21,470
401 (k) Employer Match	-	751	750	750
Employee Group Insurance	86,550	103,106	88,948	88,948
Workers Comp Insurance	1,953	1,840	2,942	2,942
Clothing and Personal	54	200	200	200
Communication Services Expense	15,589	18,541	19,501	19,501
Food	373	-	600	600
Janitorial Supplies	59	-	-	-
Insurance	11,099	3,774	4,234	4,234
Maintenance	540	-	-	-
Maintenance - Building	274,780	316,569	279,527	279,527
Materials - Buildings & Improvements	1,654	10,700	11,700	11,700
Professional / Membership Dues	-	1,000	1,000	1,000
Misc Expense	1,077	9,000	8,400	8,400
Printing	12,117	5,799	8,289	8,289
Other Supplies	575	25,037	25,020	25,020
Postage	2,521	2,102	2,169	2,169
Professional and Special Services - General	5,237	9,000	10,068	10,068
Professional and Special Services - Technical, Engineering and Environmental	2,119	-	-	-
Professional and Special Services - County	-	-	2,307	2,307
Professional and Special Services - Information Technology	74,473	80,870	86,133	86,133
Rents and Leases - Buildings & Improvements	17,648	17,145	18,500	18,500
Employee Benefits Systems	6,985	8,506	8,514	8,514
Signing & Safety Material	1,367	-	-	-
Small Equipment	723	300	300	300
Advertising	-	5,000	6,000	6,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Special Department Expense	1,913	-	-	-
Transportation and Travel	699	6,126	6,126	6,126
Utilities	136,221	113,104	91,080	91,080
Transfer Out A-87 Costs	37,894	218,719	309,200	309,200
Intrafund Transfers / Services Out	87,272	160,000	160,000	160,000
Total Expenditures / Appropriations	**$ 1,557,060**	**$ 1,884,901**	**$ 1,930,728**	**$ 1,930,728**
Total	**$ (1,549,628)**	**$ (1,838,070)**	**$ (1,877,287)**	**$ (1,877,287)**

Real Estate Services – Cost Center 12017

Purpose:

Provides a variety of real estate services; including leasing, property management, and acquisitions and divestitures of real property. This asset management activity generates revenue from, and provides stewardship over, Placer County real-property assets, and provides comprehensive public information regarding these assets.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Real Estate Services	Identifies, evaluates, negotiates and acquires land and real property in support of county operations, programs and goals (e.g. Placer Legacy and County government uses). Performs acquisition, or leasing activities to promote economic development, as well as private property leases for necessary county operations, and responds to real estate inquiries raised by the public, other agencies, and county departments.	$ 2,081,734
Kings Beach Center	Operation, maintenance, and disposition of Kings Beach Center properties pursuant to the dissolution of the former redevelopment agency.	$ 234,200

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

Fund: General Fund
Cost Center: CC12017 Real Estate Services

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	122	-	-	-
Rents and Concessions	182,397	211,128	215,000	215,000
Facilities Services	32,276	36,000	25,000	25,000
Total Revenue	**$ 214,796**	**$ 247,128**	**$ 240,000**	**$ 240,000**
Expenditures / Appropriations				
Salaries and Wages	502,215	703,326	721,889	721,889
Salary Savings	-	(46,951)	(47,016)	(47,016)
Employee Paid Sick Leave	5,811	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	241	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	26,361	38,653	39,389	39,389
Retirement	154,493	250,627	266,146	266,146
Payroll Tax	39,844	53,804	55,225	55,225
Other Postemployment Benefits (OPEB)	37,450	34,320	24,536	24,536
401 (k) Employer Match	684	750	750	750
Employee Group Insurance	60,046	86,786	81,198	81,198
Workers Comp Insurance	2,038	2,882	3,677	3,677
Communication Services Expense	3,987	5,200	5,200	5,200
Refuse Disposal	-	12,000	12,000	12,000
Insurance	6,846	4,642	6,156	6,156
Parts	102	-	-	-
Maintenance - Building	211,335	252,510	24,466	24,466
Professional / Membership Dues	305	900	900	900
Printing	3,027	2,135	2,183	2,183
Other Supplies	230	3,053	3,053	3,053
Postage	2,089	1,885	57	57
Professional and Special Services - General	38,656	89,254	94,000	94,000
Professional and Special Services - Technical, Engineering and Environmental	1,182	-	-	-
Professional and Special Services - County	1,483	-	150,505	150,505
Professional and Special Services - Information Technology	173,754	74,687	89,035	89,035
Rents and Leases - Equipment	1,094	1,200	1,200	1,200
Rents and Leases - Buildings & Improvements	-	4,422	-	-
Employee Benefits Systems	8,111	9,722	9,597	9,597
PC Acquisition	2,827	-	-	-
Advertising	691	1,000	1,000	1,000
Special Department Expense	526	55,000	55,000	55,000
Training / Education	1,049	6,900	6,900	6,900
Transportation and Travel	1,697	2,500	2,500	2,500
Utilities	106,602	146,611	7,971	7,971

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Support and Care of Persons	93,377	95,000	95,000	95,000
Taxes and Assessments	19,809	19,800	23,100	23,100
Transfer Out A-87 Costs	453,161	126,904	120,317	120,317
Intrafund Transfers / Services Out	541,178	525,000	495,000	495,000
Intrafund Transfers / Services In (Contra Expense)	(171,469)	(94,000)	(45,000)	(45,000)
Total Expenditures / Appropriations	**$ 2,330,831**	**$ 2,480,522**	**$ 2,315,934**	**$ 2,315,934**
Total	**$ (2,116,035)**	**$ (2,233,394)**	**$ (2,075,934)**	**$ (2,075,934)**

Building Maintenance – Cost Center 12004

Purpose:

Provides a broad range of building maintenance, construction, and custodial services, and funds utilities (electrical, gas, sewer, and water) for facilities owned or leased by Placer County. Proactive maintenance and cleaning of Placer County facilities protects the health of the building occupants and the public, provides a comfortable atmosphere for conducting County business, and protects the County's investment in facilities.

Major Budget Adjustments and Initiatives:

- Increase in Facilities Services revenue of $2.5 million to align the recovery of expenses in the fund.
- Decrease in Contribution from General Fund of $106,311 for removal of a one-time contribution.
- Decrease in Contribution Auto Working Capital of $80,000 for removal of one-time expense.
- Increase in Maintenance - Janitorial of $530,000 driven by an increase in contract expenses for janitorial services.
- Increase in Professional and Special Services - Technical, Engineering and Environmental of $1.9 million for adjusted contract expenses.

Program Title	Program Description	Program Cost
Building Maintenance	Building Maintenance utilizes a Computerized Maintenance Management System (CMMS) to manage and execute comprehensive preventative maintenance and custodial work orders utilizing staff and sub-contractor support. This program also responds to day-to-day requests from departments for services, and repairs and replaces major building systems. Included is the coordination of County Veterans Memorial Hall operation, maintenance, and event reservation activities.	$ 14,179,057
Countywide Utilities	County utilities managed and paid for are electric, water, sewer, refuse disposal, and gas services necessary for facility and campus operations. The utilities program continues to implement energy saving measures through its utility providers and pursues available options for lighting retrofits utilizing LED, solar arrays, mechanical system enhancements, reflective roofing replacements, and dual level LED parking lot lighting fixture replacements.	$ 5,368,821
Requested Maintenance	Requested Maintenance includes facility improvement projects that are necessary in addition to day-to-day maintenance and custodial service, such as cubicle reconfiguration, office space modifications, and one-time projects that require the skills found in building maintenance and construction trades.	$ 2,885,907

County of Placer
Operation of Internal Service Fund
Proprietary Funds
Fiscal Year 2022-23

Fund: Building Maintenance Fund
Cost Center: CC12004 Building Maintenance

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	13,121	10,000	8,466	8,466
Rents and Concessions	(195,008)	218,000	300,000	300,000
Aid from Other Agencies	272,376	210,000	250,000	250,000
Facilities Services	18,939,707	19,517,458	22,042,828	22,042,828
Other Fees and Charges	83,307	82,000	83,000	83,000
Sales of Electricity	-	-	3,132	3,132
Miscellaneous	3,966	-	-	-
Contributions from General Fund	445,978	106,311	-	-
Contributions from Other Funds	15,573	-	-	-
Total Revenue	**$ 19,579,021**	**$ 20,143,769**	**$ 22,687,426**	**$ 22,687,426**
Expenditures / Appropriations				
Salaries and Wages	2,068,856	2,541,235	2,534,705	2,534,705
Salary Savings	-	(180,196)	(179,724)	(179,724)
Employee Paid Sick Leave	39,853	-	-	-
Extra Help	-	22,000	22,000	22,000
Overtime and Call Back	55,038	80,000	80,000	80,000
Cafeteria Plans (Non-PERS)	109,210	147,451	146,666	146,666
Uniform Allowance	7,263	8,101	8,701	8,701
Taxable Meal Reimbursements	-	100	100	100
Retirement	625,603	923,418	953,330	953,330
Payroll Tax	162,015	195,024	194,570	194,570
Other Postemployment Benefits (OPEB)	181,623	154,440	110,412	110,412
401 (k) Employer Match	326	750	750	750
Employee Group Insurance	433,058	543,532	524,126	524,126
Workers Comp Insurance	127,556	142,180	252,562	252,562
Pesticides	260	-	-	-
Clothing and Personal	153	2,500	-	-
Communication Services Expense	52,580	75,000	65,000	65,000
Janitorial Supplies	106,002	400,000	275,000	275,000
Refuse Disposal	76,285	285,000	80,000	80,000
Insurance	21,049	63,297	60,123	60,123
Parts	8,890	2,000	8,500	8,500
Maintenance	23,490	118,000	188,000	188,000
Maintenance - Building	-	-	348,469	348,469
Fuels & Lubricants	3,877	8,000	2,500	2,500
Materials - Buildings & Improvements	560,890	600,000	693,000	693,000
Maintenance - Janitorial	2,762,272	2,650,000	3,180,000	3,180,000
Services	18,328	10,000	-	-
Professional / Membership Dues	1,797	1,200	2,000	2,000
Misc Expense	22,034	-	-	-
Printing	8,247	15,193	13,381	13,381
Other Supplies	15,105	5,048	5,013	5,013

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Postage	1,918	1,792	32	32
Professional and Special Services - General	547,203	332,000	192,000	192,000
Professional and Special Services - Legal	5,429	25,000	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	3,003,771	1,702,740	3,607,000	3,607,000
Professional and Special Services - County	1,115,324	1,512,200	1,532,923	1,532,923
Professional and Special Services - Information Technology	261,858	337,702	325,106	325,106
Rents and Leases - Equipment	28,415	20,000	44,500	44,500
Small Tools & Instruments	1,898	-	-	-
Employee Benefits Systems	35,590	42,978	39,703	39,703
PC Acquisition	1,139	22,000	5,000	5,000
Signing & Safety Material	12,502	10,000	20,000	20,000
Small Equipment	1,397	-	-	-
Special Department Expense	7,345	25,000	9,500	9,500
Landfill Dump Fee	713	600	500	500
Training / Education	4,393	-	10,000	10,000
Transportation and Travel	479,185	437,436	468,744	468,744
Utilities	4,900,303	5,000,000	5,482,387	5,482,387
Operating Materials	41,966	7,000	25,000	25,000
Taxes and Assessments	1,187	5,000	6,400	6,400
Transfer Out A-87 Costs	1,480,322	1,240,700	1,290,806	1,290,806
Equipment	28,018	-	-	-
Contrib Auto Working Capital	-	80,000	-	-
Intrafund Transfers / Services Out	377	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(1,312)	(468,000)	-	-
Cost Allocation	(339,039)	-	(200,000)	(200,000)
Total Expenditures / Appropriations	**$ 19,111,565**	**$ 19,147,421**	**$ 22,433,785**	**$ 22,433,785**
Total	**$ 467,456**	**$ 996,348**	**$ 253,641**	**$ 253,641**

Facilities Capital Projects – Cost Center 12018

Purpose:

To provide individual Capital Project budgets to include all costs incurred necessary to deliver the project based on its approved scope of work, to track construction-in-progress and capitalization details to support depreciation calculations for the Cost Plan, and to provide efficient, transparent capital project financial reporting.

Major Budget Adjustments and Initiatives:

- Increase in State Aid - Construction revenue of $32.5 million related to the SB863 and SB844 projects.
- Decrease in Contribution from General Fund of $10.0 million for removal of certain one-time contributions.
- Increase in Contribution from Other Funds of $47.2 million related to bond proceeds for the Health and Human Services Center project.
- Increase in Professional and Special Services - Technical, Engineering and Environmental of $93.6 million primarily driven by the Health and Human Services Center, SB863 Mental Health Facility, and SB844 Vocational Center projects.

Program Title	Program Description	Program Cost
Major Construction Projects	Multi-Year Capital Plan projects or other projects directed and approved annually by the Board of Supervisors to construct or purchase new facilities or perform major capital improvements to existing facilities.	$ 124,988,141
Other Projects	Projects approved or directed to be delivered outside of the Multi-Year Capital Plan such as projects requested by customer departments within their authority and projects approved throughout the year by the County Executive Office or Board of Supervisors.	$ 4,868,130
Planning for Projects	Planning associated with the evaluation and necessity of potential capital projects such as cost estimating, defining a scope of work, and related contract costs.	$ 343,702
Rehabilitation Projects	Multi-Year Capital Plan projects approved annually by the Board of Supervisors to renew or replace major building systems such as HVAC and flooring as prioritized by facility condition indexes and personnel.	$ 3,707,607
Renovation Projects	Multi-Year Capital Plan projects approved annually by the Board of Supervisors to improve upon existing occupied spaces within County facilities as requested by departments.	$ 2,796,752

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

Fund: Capital Projects Fund
Cost Center: CC12018 Facilities Capital Projects

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	122,731	139,000	139,434	139,434
State Aid - Construction	-	-	32,500,000	32,500,000
Aid from Other Agencies	244,239	-	-	-
Facilities Services	221,604	-	-	-
Contributions from General Fund	6,223,195	15,023,809	5,030,000	5,030,000
Contributions from Other Funds	6,967,580	14,998,883	62,212,021	62,212,021
Operating Transfers In-Capital Improvements	175,000	3,681,308	335,000	335,000
Operating Transfers In	(98,532)	-	510,000	510,000
Total Revenue	**$ 13,855,817**	**$ 33,843,000**	**$ 100,726,455**	**$ 100,726,455**
Expenditures / Appropriations				
Salaries and Wages	588,258	-	-	-
Overtime and Call Back	15,178	-	-	-
Cafeteria Plans (Non-PERS)	32,544	-	-	-
Uniform Allowance	488	-	-	-
Retirement	182,104	-	-	-
Payroll Tax	46,514	-	-	-
Other Postemployment Benefits (OPEB)	35,656	-	-	-
401 (k) Employer Match	314	-	-	-
Employee Group Insurance	103,764	-	-	-
Workers Comp Insurance	4,517	-	-	-
Communication Services Expense	73,908	-	-	-
Parts	475	-	-	-
Maintenance	7,082	-	-	-
Materials - Buildings & Improvements	167,975	-	-	-
Maintenance - Janitorial	2,551	-	-	-
Services	18,322	-	-	-
Misc Expense	19,290	-	-	-
Other Supplies	1,529	-	-	-
Professional and Special Services - General	5,712,143	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	7,363,589	42,993,853	136,564,898	136,564,898
Professional and Special Services - County	53,949	-	-	-
Professional and Special Services - Information Technology	36,646	-	-	-
Short-Term Rents and Leases - Equipment	6,816	-	-	-
PC Acquisition	4,257	-	-	-
Signing & Safety Material	1,433	-	-	-
Small Equipment	58,491	-	-	-
Advertising	4,638	-	-	-
Special Department Expense	183,224	-	-	-
Landfill Dump Fee	36	-	-	-
Transportation and Travel	698	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	1,580	-	-	-
Operating Materials	189	-	-	-
Contributions to Other Funds	139,434	139,000	139,434	139,434
Intrafund Transfers / Services Out	93,860	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(358,435)	-	-	-
Cost Allocation	1,430,614	-	-	-
Total Expenditures / Appropriations	**$ 16,033,628**	**$ 43,132,853**	**$ 136,704,332**	**$ 136,704,332**
Total	**$ (2,177,812)**	**$ (9,289,853)**	**$ (35,977,877)**	**$ (35,977,877)**

County of Placer
All Improvement Projects
Fiscal Year 2022-23

Project Number and Name	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Capital Improvement Project				
PJ00064 Speedboat Beach Master Plan	7,700	585,580	58,517	58,517
PJ00065 Martis Valley Trail	12,699	2,638,662	2,641,799	2,641,799
PJ00067 Countywide Planning	12,691	251,000	-	-
PJ00076 HHS Tahoe Site	-	167,000	-	-
PJ00077 Granite Bay Landscape Study	-	71,589	71,489	71,489
PJ00082 Lincoln Shooting Range Remediation	24,497	418,000	415,002	415,002
PJ00084 SB863 Acute Mental Health Housing	82,548	2,250,000	9,810,146	9,810,146
PJ00086 Tahoe Justice Center	93,488	1,023,000	1,108,449	1,108,449
PJ00092 Emigrant Trail Study	52,262	558,406	541,785	541,785
PJ00108 Auburn Jail Retrofit	489,047	23,000	-	-
PJ00109 SPJC Coroner Facility	5,755,435	60,000	-	-
PJ00110 SB844 Medium Security Housing	275,567	1,715,000	26,900,042	26,900,042
PJ00113 HHS Office Building Planning	1,988,204	22,568,000	68,240,835	68,240,835
PJ00116 Gould Improvements	-	89,654	89,000	89,000
PJ00126 CI GF - PCGC Site Prep (Demolition)	1,830,873	-	2,686,627	2,686,627
PJ00135 Tahoe Administrative Center Tenant Imp	40,949	303,820	662,375	662,375
PJ00140 HHS ASOC -Cirby Hills	39,963	92,000	-	-
PJ00172 Major Maintenance Projects	481,016	3,250,000	-	-
PJ00173 Auburn Ravine Force Main Imp	3,881,187	-	331,338	331,338
PJ00175 Sylvan Glenn Lift Station Imp	39,023	268,932	112,334	112,334
PJ00176 ADA Improvements	35,190	292,000	-	-
PJ00181 Park, Trail, & Open Space Master Plan	45,475	202,902	143,420	143,420
PJ00182 Hidden Falls Park New Well	-	88,560	28,720	28,720
PJ00183 Parks Major Maintenance Projects	8,042	127,847	85,230	85,230
PJ00185 Griffith Quarry Park Improvements	379	276,773	396,759	396,759
PJ00192 Sunset Area Planning	23,766	130,000	-	-
PJ00193 Hidden Falls Expansion EIR	30,383	309,200	-	-
PJ00208 RES GF Roseville - Fairground Repairs	-	50,000	50,000	50,000
PJ00218 Auburn Jail HU4 Exterior	286,040	5,000	-	-
PJ00755 Clerk Recorder Elections Building	772,599	1,220,853	8,480,442	8,480,442
PJ00760 Foresthill Park Improvements	-	-	126,000	126,000
PJ00788 Parks Fuel Load Reduction	286,964	1,340,294	550,000	550,000
PJ00806 Probation TI - Building B	71,451	15,000	-	-
PJ00824 Olive Grove Lift Station Upgrades	73,563	75,964	43,091	43,091
PJ00825 Barton Road Trail	21,551	175,100	175,000	175,000
PJ00826 ERL Stormwater Improvements	382,090	500,000	66,266	66,266
PJ00827 Franklin School Turf Replacement	512,665	520,100	-	-
PJ00828 Dry Creek Park Phase III	331,539	2,150,100	2,600,485	2,600,485
PJ00840 Squaw Valley Winter Access & Trail Enhancement	-	85,000	-	-
PJ00876 Park Dedication Fee Area #05	-	-	984,090	984,090
PJ00952 Applegate Parks Improvement	-	90,100	90,000	90,000
PJ00955 PCGC Infrastructure	166,615	5,570,000	7,627,681	7,627,681

continued

Project Number and Name	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PJ01007 Historic Courthouse Roof Replacement	73,168	-	5,000	5,000
PJ01023 Treasurer Cubicle Renovation	2,371	44,000	25,843	25,843
PJ01026 Agriculture Storage Bldg 307	118,430	137,000	33,063	33,063
PJ01027 Nahas Achievable Housing Development Project	155,533	185,000	150,000	150,000
PJ01064 Joeger Road Lift Station Improvement	13,224	197,088	400,784	400,784
PJ01173 Olympic Valley Turf & Playground Replacement	-	-	117,090	117,090
PJ01174 Capital Improvement Trail Connecting Plan	-	-	10,000	10,000
PJ01175 Squaw Valley Park Winter Opening 19-20	-	-	85,000	85,000
PJ01177 Loomis Park Irrigation Pump Replacement	-	-	12,000	12,000
PJ01178 Capital Asset Replacement Program	-	-	20,000	20,000
PJ01179 Hidden Falls Social Trail Restoration	(12,922)	-	69,476	69,476
PJ01216 CI ADA & Billable Auburn FAC - Bernhard Museum Paving	43,882	-	98,077	98,077
PJ01222 BM GF Memorial Hall Improvements - Auburn	256	30,000	39,744	39,744
PJ01223 BM GF Memorial Hall Improvements - Colfax	-	30,000	38,970	38,970
PJ01224 BM GF Memorial Hall Improvements - Foresthill	10,966	18,000	16,628	16,628
PJ01225 BM GF Memorial Hall Improvements - Lincoln	5,709	29,000	31,752	31,752
PJ01226 BM GF Memorial Hall Improvements - Loomis	-	30,000	38,827	38,827
PJ01227 BM GF Memorial Hall Improvements - Roseville	236	29,000	38,538	38,538
PJ01276 BM GF Roseville HHS - Cirby Hills Capital Maintenance	52,844	123,000	107,607	107,607
PJ01279 Dutch Flat Pool Restroom Improvements	-	-	172,340	172,340
PJ01283 CI GF - Countywide Flag Poles	-	55,000	55,000	55,000
PJ01286 Cirby Hill Property - Parks Grounds Expenses	-	-	289,784	289,784
PJ01299 CI GF BSJC SRF - SPACF Kitchen Drain Repairs	248,544	41,000	16,309	16,309
PJ01348 CI GF Countywide - Post Warranty Deficiencies	10,622	138,000	212,941	212,941
PJ01353 Capital Project Budget Placeholder	-	-	1,000,000	1,000,000
PJ01416 CI CIP PCGC SRF - Mobile Command Vehicle Enclosure	17,601	39,000	-	-
PJ01421 Cavitt Stallman Lift Station Improvement	19,482	190,330	158,567	158,567
PJ01422 Winter Hawk Lift Station Improvement	-	150,000	218,415	218,415
PJ01495 BM CIP - Countywide Security & Safety Improvements	41,665	100,000	275,000	275,000
PJ01496 CI GF Countywide LIB - Misc Improvements #2	-	59,000	58,964	58,964
PJ01497 BM GF Countywide - Signage #2	54,528	55,000	50,000	50,000
PJ01498 CI GF PCGC - AJC Envelope Repairs #2	173,416	326,000	292,000	292,000
PJ01499 CI GF Kings Beach LIB - Library Tenant Improvements #2	-	47,000	46,728	46,728
PJ01515 BM GF Countywide - Parking Lot Paving #2	333,107	425,000	50,000	50,000
PJ01518 CI CIP Rocklin HHS Sunset - Veterans Services Tls	1,673	75,000	49,235	49,235
PJ01554 CI GF BSJC SRF - SPACF Tunnel Repair	18,165	235,000	22,601	22,601
PJ01572 CI CIP Roseville ASOC - HHS Cirby Hills Crisis	4,617	190,000	335,000	335,000
PJ01582 CI ADA PCGC - Auburn Jail ADA Exterior Improvements	-	50,000	50,000	50,000
PJ01583 CI ADA PCGC - FAB ADA Exterior Improvements	584	323,000	320,895	320,895
PJ01584 CI ADA - Loomis Memorial Hall ADA Exterior Improvements	49	23,000	230,374	230,374
PJ01692 CI CIP PCGC - Restroom Plumbing Remodel	-	160,000	160,000	160,000
PJ01693 CI CIP - Auburn Library Study Room	146	220,000	49,161	49,161
PJ01694 BM CIP - Foresthill Memorial Hall Counter Replacement	-	55,000	55,000	55,000
PJ01696 CI / RES GF Tahoe - Kings Beach Demolition	7,816	50,000	122,986	122,986
PJ01723 CI CIP PCGC FAB - Assessor Cubicles to Offices	-	99,180	99,180	99,180
PJ01724 CI CIP BSJC Bldg B - DA Lobby / First Floor Project	-	100,000	-	-

continued

Project Number and Name	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PJ01725 CI CIP BSJC Bldg B - DA File System Storage		50,000	-	-
PJ01727 CI GF - PCGC Warehouse	548	150,000	133,919	133,919
PJ01734 CI CIP - Countywide Planning	-	-	343,702	343,702
PJ01737 ERL MRF Floor Repairs	-	150,000	350,000	350,000
PJ01738 FHTS Tipping Wall Expansion	-	250,000	575,000	575,000
PJ01748 CI CIP PCGC - Sheriff AJC Information Technology Office Conversion	204	-	24,090	24,090
PJ01799 BM GF Lincoln - Fruitvale School Capital Improvements	-	-	210,706	210,706
PJ01802 CI Billable PCGC CDRC - CDRA Tenant Reconfigurations	-	-	15,000	15,000
PJ01809 RES GF - HHS Tahoe Site Search	-	-	166,620	166,620
PJ01833 Hidden Falls Regional Park Trails and Open Space Expansion Project, Twilight Ride Access and Parking/Trailhead Area phase	-	-	3,886,290	3,886,290
PJ01892 Sheridan Park Improvements	-	-	239,000	239,000
PJ01954 McMichael Field at Feist Park Renovation	-	-	150,000	150,000
PJ01955 CI GF Rocklin - Assessor Atherton Tenant Improvements	-	-	960,000	960,000
PJ01959 BM MM CIP Countywide - Major Maintenance Projects (PJ00172)	-	-	3,600,000	3,600,000
PJ01961 CI GF Kings Beach - Swiss Mart Property Improvements	-	-	20,749	20,749
PJ01963 ERL MRF Roof Repairs	-	-	1,000,000	1,000,000
PJ01964 Russel Road Lift Station Improvements	-	-	100,000	100,000
PJ01971 BM GF Tahoe City - Bechdolt Building Maintenance Projects	-	-	533,090	533,090
PJ01976 CI CIP - Countywide ADA Improvement Projects (PJ00176)	-	-	250,000	250,000
PJ02011 CI CIP BSJC - Bldg B Tenant Improvements	-	-	150,000	150,000
Total Capital Improvement Projects	**$ 19,551,925**	**$ 54,216,034**	**$ 153,553,967**	**$ 153,553,967**

Mission Statement:

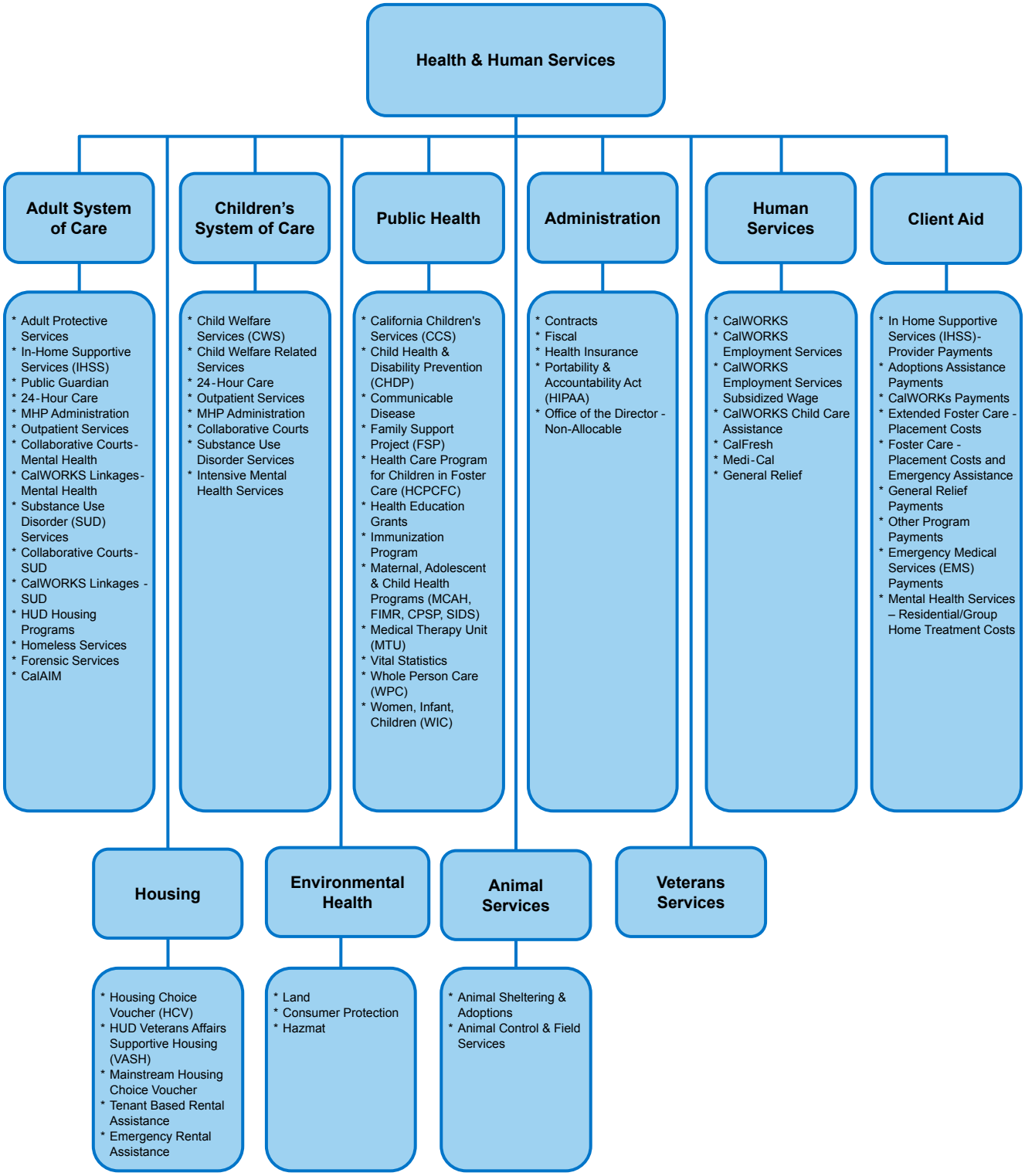
By placing people first, we provide a unified system of quality services to safeguard the health and well-being of people and animals in our communities. To realize our mission, we strive to keep all children, adults, and families healthy, at home, in school, at work, out of trouble, self-sufficient in keeping themselves safe, and to ensure that our animals are valued and cared for.

Health and Human Services
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
HHS Operating Fund					
Adult System of Care	$ 67,252,466	$ 69,081,806	$ 85,758,760	$ 85,758,760	24.14%
Children's System of Care	47,205,535	55,615,345	63,125,689	63,125,689	13.50%
Public Health	29,097,798	19,382,878	18,897,535	18,897,535	-2.50%
HHS Administration	5,407,454	3,330,501	3,069,187	3,069,187	-7.85%
Human Services	39,246,186	44,199,902	44,417,143	44,417,143	0.49%
Client Aid	34,081,230	37,549,343	39,539,235	39,539,235	5.30%
Environmental Health	6,606,286	7,327,292	7,753,239	7,753,239	5.81%
Animal Services	5,293,468	5,769,284	5,662,980	5,662,980	-1.84%
Veterans Services	592,550	809,046	853,387	853,387	5.48%
TOTAL HHS OPERATING FUND	**$ 234,782,973**	**$ 243,065,397**	**$ 269,077,155**	**$ 269,077,155**	**10.70%**
Housing Assistance Services Fund					
Housing Assistance Services	$ 7,168,735	$ 4,074,314	$ 4,104,071	$ 4,104,071	0.73%
Funded Positions					
Adult System of Care	153	154	176	176	
Children's System of Care	155	159	162	162	
Public Health	83	82	72	72	
HHS Administration	61	63	69	69	
Human Services	232	236	241	241	
Housing - HHS	2	3	3	3	
Environmental Health	33	34	35	35	
Animal Services	20	20	20	20	
Veterans Services	4	5	5	5	
Total Funded Positions	**743**	**756**	**783**	**783**	**3.57%**
Total Allocated Positions	**743**	**756**	**783**	**783**	**3.57%**

Health & Human Services Department

Dr. Robert Oldham, Director



Adult Systems of Care – Cost Center 14001

Purpose:

The Adult System of Care (ASOC) partners with other agencies in Placer County to respond to over 28,000 requests to assist adults and older adults to be safe from harm and to achieve their optimal levels of independence.

Major Budget Adjustments and Initiatives:

- Decrease in Professional and Special Services - Health expenses of $8.8 million due to the transition of California Forensic Medical Group (CFMG) services to Human Services.
- Increase in Professional and Special Services - General expenses of $614,376 due to the new program Cal-AIM being included in the ASOC budget.
- Increase in Salaries and Benefits expenses of $3.6 million mostly due to the addition of 22 funded allocations for increased administrative/COVID response workload and transition of 10 positions from Public Health for the Whole Person Care program.

Program Title	Program Description	Program Cost
Adult Protective Services	Receives and investigates reports of elder and dependent adult abuse. This program provides assessment, investigation, and case management services including emergency shelter care, food, and transportation.	$ 2,673,218
In-Home Supportive Services	Provides in-home care to eligible aged, blind, and disabled adults and children who would be unable to remain in their homes without this assistance.	$ 7,150,587
Public Guardian/ Conservator and Public Administrator	The Public Guardian/Conservator safeguards clients and their estates that are placed on conservatorship; obtains legal authority to place and treat clients, ensuring that 24-hour oversight is provided to safeguard the basic needs of the individuals. The Public Administrator is legally charged with investigating and administering estates; arrange for disposition of decedent's remains.	$ 3,250,837
24-Hour Care	Inpatient Psychiatric Hospitalizations - Services are provided in psychiatric inpatient hospitals or psychiatric health facilities when individuals are experiencing an emergency psychiatric condition and, as a result of their mental illness, are a danger to self or others. Residential Services - Secured - Assures basic needs and mental health treatment are provided in secured settings when identified as the least restrictive environment pursuant to the Lanterman-Petris-Short (LPS) Act. Assures public safety through forensic conservatorships (Murphy Conservatorship). Residential Services - Unsecured – This program includes crisis residential services and augmented board and care. Crisis residential services provide timelier access to mental health treatment in order to prevent need for hospitalization. Augmented board and care services allow individuals who are significantly impacted by their illness to remain in the least restrictive environment within the community.	$ 20,455,088
Mental Health Plan (MHP) Administration	Services include the administration, management, and oversight of the county's agreement with the State Department of Health Care Services (DHCS) of the utilization and monitoring of funding sources including Mental Health Service Act, Projects for Assistance in Transition from Homelessness (PATH) Grant, and Community Mental Health Services. Placer County assures that these requirements are met with oversight by the Systems of Care Quality Assurance and Compliance unit. Ongoing audits for all mental health programs affirm that Placer County is able to successfully manage these multiple program and State regulations and requirements.	$ 3,009,365
Outpatient Services	A continuum of services to treat and stabilize clients so they may function at home, work, and in the community. The levels of care range from intensive outpatient to peer support. Services include outpatient, community outreach, consumer centers, integrated care, and bilingual services. Domestic violence services are provided by contract.	$ 20,552,439
Collaborative Courts – Mental Health	Mental Health Court provides screening, assessment, case management, and mental health treatment services for individuals who are in and out of custody.	$ 343,791
Substance Use Disorder Services	This continuum of services includes screening clinic, outpatient, intensive out client, medication assistance, transitional living, residential treatment, and aftercare. Services are for the general population with specialty services for women with children. In addition, services are provided through Criminal Justice Realignment (Assembly Bill 109) including screening, assessment, case management, mental health and substance use treatments services via outpatient, residential, transitional living, and educational programming.	$ 14,871,768
Collaborative Courts – SUD	This program includes Drug Court, Veterans Court, and PC1210 Court. Provides screening, assessment, case management, mental health and substance use treatment services, including residential, transitional living, educational programing for individuals who are in and out of custody.	$ 548,269

continued

Program Title	Program Description	Program Cost
HUD Housing Programs	Provides permanent and transition housing, support services, and some rent subsidies. All programs target persons with serious mental illness. Housing includes both shared homes and apartments.	$ 2,068,176
Homeless Services	New services/funding to augment the continuum of services provided to homeless individuals.	$ 4,198,652
CalAIM	A new program funded by DHCS to the Health Plans to fund Enhanced Care Management and Community Supports. This program will allow the County to be a provider of these services for the Health Plans and receive state revenue for services provided. Services include care coordination, housing supports, and other medi-cal "expansion services" that were not funded by the Medi-Cal system previously. ASOC will be able to receive revenue to continue a similar services to former whole person care grant under CalAIM.	$ 6,576,153
Inmate Medical Services	This program funds jail medical services that are currently contracted by Wellpath. This contract funds physical health and mental health services to inmates who are in all three Placer County jail facilities.	$ 60,417

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14001 Adult System of Care

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	87,150	218,938	134,058	134,058
2011 Realignment BASE	6,849,737	10,118,520	9,896,097	9,896,097
Federal Aid - Medi-Cal	10,340,889	8,534,684	9,794,846	9,794,846
Federal Aid - CWS Title XIX	3,704,783	4,043,211	4,150,076	4,150,076
Federal Aid - Drug Medi-Cal Revenue	3,836,755	7,585,900	7,143,658	7,143,658
Federal Aid - Other Programs	1,029,020	1,581,214	2,095,189	2,095,189
State Public Assistance Prog State Welfare Title XX Social Services	1,560,761	2,260,475	2,446,274	2,446,274
State Aid - Mental Health	9,688,685	9,472,595	13,751,041	13,751,041
State Aid - Drug	341,029	523,184	643,800	643,800
State Aid - Other Programs	5,828,550	3,724,938	5,788,654	5,788,654
State Aid - Sales Tax Realignment for Public Safety	1,475,065	1,414,601	1,814,601	1,814,601
1991 Realignment BASE-VLF	80,527	264,212	138,269	138,269
1991 Realignment Base - Sales Tax	5,788,590	4,979,964	5,042,176	5,042,176
Aid from Other Agencies	1,057,055	-	-	-
Aid from Other Cities	40,081	-	-	-
Aid from Other Counties	253,998	255,996	250,185	250,185
Court Fees and Costs	-	5,000	7,645	7,645
Mental Health Services	279,930	160,783	175,276	175,276
Other Fees and Charges	138,701	324,087	172,566	172,566
Miscellaneous	435,276	503,357	3,579,647	3,579,647
Proceeds from Sale of Capital Assets	3,690	-	-	-
Contributions from General Fund	114,151	-	-	-
Contributions from Other Funds	385,186	-	3,030,553	3,030,553
Operating Transfers In	260,668	94,520	1,575,000	1,575,000
Total Revenue	**$ 53,580,277**	**$ 56,066,179**	**$ 71,629,611**	**$ 71,629,611**
Expenditures / Appropriations				
Salaries and Wages	12,374,339	12,768,083	14,348,858	14,348,858
Salary Savings	-	(890,181)	(948,481)	(948,481)
Employee Paid Sick Leave	75,519	-	-	-
Extra Help	-	175,000	648,081	648,081
Overtime and Call Back	118,303	124,411	234,000	234,000
Sick Leave Payoff	601	-	-	-
Cafeteria Plans (Non-PERS)	614,350	668,456	755,866	755,866
Uniform Allowance	528	750	-	-
Retirement	3,667,629	4,612,883	5,315,693	5,315,693
Payroll Tax	936,145	967,065	1,132,506	1,132,506
Other Postemployment Benefits (OPEB)	927,065	657,175	541,325	541,325
401 (k) Employer Match	3,382	6,636	7,499	7,499
Employee Group Insurance	2,301,526	2,607,093	3,129,369	3,129,369
Workers Comp Insurance	67,738	72,404	207,161	207,161
Pesticides	1,800	-	-	-
Communication Services Expense	132,489	149,589	151,498	151,498

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Food	-	1,000	-	-
Janitorial Supplies	5,150	3,912	3,817	3,817
Insurance	184,958	186,399	167,794	167,794
Parts	2,367	1,000	1,000	1,000
Maintenance	27,204	13,337	56,100	56,100
Maintenance - Building	604,999	688,824	1,070,268	1,070,268
Materials - Buildings & Improvements	89	-	-	-
Laboratory Supplies	1,093	90,000	40,256	40,256
Drug & Alcohol Testing	110,279	130,000	207,473	207,473
Professional / Membership Dues	45,976	52,685	48,140	48,140
Misc Expense	(3,173)	500	500	500
VS Copy Fees Expense	19	-	-	-
Printing	166,025	198,860	200,140	200,140
Other Supplies	34,159	65,513	59,892	59,892
Postage	76,838	64,156	78,688	78,688
Professional and Special Services - General	1,405,443	1,507,194	2,121,570	2,121,570
Professional and Special Services - Technical, Engineering and Environmental	2,999	95,773	4,680	4,680
Professional and Special Services - County	137,965	106,095	136,971	136,971
Professional and Special Services - Information Technology	3,121,268	3,105,461	3,232,273	3,232,273
Professional and Special Services - Health	39,394,683	32,255,154	41,100,847	41,100,847
Rents and Leases - Equipment	5,916	20,000	20,840	20,840
Short-Term Rents and Leases - Buildings & Improvements	25	-	-	-
Employee Benefits Systems	153,648	188,239	201,648	201,648
PC Acquisition	45,582	17,500	10,000	10,000
Small Equipment	9,637	11,063	11,750	11,750
Advertising	4,428	3,130	2,090	2,090
Special Department Expense	8,810	5,200	6,000	6,000
Tuition Reimbursement	-	1,030	1,030	1,030
Training / Education	50,776	16,895	61,086	61,086
Transportation and Travel	145,088	243,967	285,703	285,703
Utilities	302,387	253,649	305,712	305,712
Operating Materials	19	-	-	-
Support and Care of Persons	3,670,259	1,682,196	1,338,319	1,338,319
Transfer Out A-87 Costs	1,429,890	1,760,097	2,665,029	2,665,029
Buildings & Improvements	-	455,154	-	-
Equipment	105,307	-	-	-
Operating Transfer Out - Capital Improvements	-	-	2,275,000	2,275,000
Intrafund Transfers / Services Out	1,840,179	1,036,425	1,036,821	1,036,821
Intrafund Transfers / Services In (Contra Expense)	(9,878,676)	(569,525)	(490,672)	(490,672)
Cost Allocation	2,819,438	3,471,559	3,974,620	3,974,620
Total Expenditures / Appropriations	**$ 67,252,466**	**$ 69,081,806**	**$ 85,758,760**	**$ 85,758,760**
Total	**$ (13,672,189)**	**$ (13,015,627)**	**$ (14,129,149)**	**$ (14,129,149)**

Children's System of Care – Cost Center 14007

Purpose:

Placer County's Children's System of Care is a nationally recognized child serving collaborative, providing a full spectrum of integrated mental health, child protection, juvenile probation and related care and support to improve the lives of an estimated 4,475 Placer County children and families each year. Among its many primary goals is the timely and effective response to children who are at risk of abuse and neglect.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - Health expenses of $5.5 million due to increase in contracted services for the ARPA program.
- Increase in Salary and Benefits expenses of $463,376 mostly due to the addition of three allocated positions.

Program Title	Program Description	Program Cost
Child Welfare Services (CWS)	Services provided on behalf of children alleged to be the victims of child abuse, neglect, or exploitation. The child welfare services provided on behalf of each child represent a continuum of services, including emergency response services, family preservation services, family maintenance services, family reunification services, and permanent placement services, including supportive transition services. Services may include, but are not limited to, a range of service-funded activities, including case management, counseling, emergency shelter care, emergency in-home caretakers, temporary in-home caretakers, respite care, therapeutic day services, parenting training, substance abuse testing, transportation, and specialized permanency services. This also includes Resource Family Approval.	$ 29,710,312
Child Welfare Related Services	Activities to prevent child abuse and neglect or early intervention services. This also includes supportive activities to basic child welfare services, including but not limited to case review, kinship support, and system improvement plan.	$ 7,025,511
24-Hour Care	Placer safeguards that medically-uninsured, under-insured, and Medi-Cal children and youth have access to inpatient care through contracts with children and adolescent inpatient hospital facilities.	$ 2,176,985
Outpatient Services, Therapeutic Behavioral Services (TBS), Intensive In-Home Behavioral Services (Wraparoud), Family Advocacy and Partnership	Outpatient Services - Treatment services may include individual, family or group therapy, rehabilitation, case management, and medication support and monitoring. Therapeutic Behavioral Services (TBS) – Specially-trained professionals provide individually-tailored, one-on-one assessment, functional analysis, and intervention services to eligible children and youth. Intensive In-Home Behavioral Services (Wraparound) – Wraparound services include intensive case management and mental health service for youth returning home or at risk of out-of-home placement. Family Advocacy and Partnership - Parents who are former recipients of services provide support, education, community resourcing, modeling, group counseling, and a host of related services to current parents.	$ 17,372,658
Mental Health Plan (MHP) Administration	This program includes assessments for hospitalization, or other crisis level services, and crisis intervention.	$ 1,116,930
Collaborative Courts	Specialized supervision and drug treatment program for youth on formal probation, which includes intensive weekly counseling and supervision.	$ 673,545
Substance Use Disorder Services	Court-mandated substance abuse and other treatment for youth, as well as parents involved in CWS.	$ 435,166
Intensive Mental Health Services	Wraparound services providing a comprehensive, holistic, youth and family-driven way of responding when children or youth experience serious mental health or behavioral challenges.	$ 4,614,582

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14007 Children's Systems of Care

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	0	-	-	-
2011 Realignment BASE	11,980,817	14,552,486	16,640,076	16,640,076
Federal Foster Care Administration	586,098	448,000	448,000	448,000
Federal Aid - Medi-Cal	2,099,719	2,734,282	2,195,544	2,195,544
Federal Aid - Child Welfare Services	7,887,748	9,317,048	9,290,392	9,290,392
Federal Aid - CWS Title XIX	2,276,819	1,542,196	2,042,196	2,042,196
Federal Aid - Drug Medi-Cal Revenue	684	-	148,750	148,750
Federal Aid - Other Programs	607,480	1,891,801	1,189,930	1,189,930
State Public Assistance Prog State Welfare Title XX Social Services	2,612,542	1,987,904	2,579,545	2,579,545
State Aid - Mental Health	10,570,059	9,100,082	12,253,173	12,253,173
State Aid - Other Programs	104,855	307,471	764,512	764,512
1991 Realignment STABILIZATION	42,878	69,770	69,770	69,770
1991 Realignment BASE-VLF	115,650	611,957	640,923	640,923
1991 Realignment Base - Sales Tax	3,391,780	5,695,262	4,880,766	4,880,766
Aid from Other Agencies	25,000	-	-	-
Law Enforcement Services	12,483	22,766	1,100	1,100
Other Fees and Charges	1,374	405	82	82
Miscellaneous	(7)	-	-	-
Contributions from Other Funds	31,219	-	2,045,000	2,045,000
Operating Transfers In	292,656	150,000	96,000	96,000
Total Revenue	**$ 42,639,856**	**$ 48,431,430**	**$ 55,285,759**	**$ 55,285,759**
Expenditures / Appropriations				
Salaries and Wages	13,026,211	13,347,295	13,307,240	13,307,240
Salary Savings	-	(908,226)	(918,766)	(918,766)
Employee Paid Sick Leave	155,593	-	-	-
Extra Help	-	140,000	338,633	338,633
Overtime and Call Back	732,066	848,000	894,120	894,120
Cafeteria Plans (Non-PERS)	672,089	732,967	731,913	731,913
Retirement	3,995,963	4,806,384	4,979,421	4,979,421
Payroll Tax	1,042,384	1,095,583	1,101,425	1,101,425
Other Postemployment Benefits (OPEB)	970,086	682,109	496,855	496,855
401 (k) Employer Match	4,255	4,500	5,250	5,250
Employee Group Insurance	2,379,347	2,608,247	2,845,869	2,845,869
Workers Comp Insurance	97,280	106,272	144,547	144,547
Communication Services Expense	96,737	100,467	115,000	115,000
Janitorial Supplies	2,072	939	2,500	2,500
Insurance	449,731	860,780	1,060,413	1,060,413
Witness Fees	1,750	-	-	-
Parts	11,463	5,000	5,000	5,000
Maintenance	8,669	1,200	6,866	6,866
Maintenance - Building	338,797	211,094	241,803	241,803
Fuels & Lubricants	99	-	-	-
Laboratory Supplies	3,938	30,000	30,000	30,000
Drug & Alcohol Testing	140,708	225,000	210,500	210,500

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional / Membership Dues	30,617	29,329	31,164	31,164
Misc Expense	2,666	5,000	5,000	5,000
Printing	93,152	113,376	85,555	85,555
Other Supplies	23,439	27,335	35,706	35,706
Postage	25,616	27,938	18,638	18,638
Professional and Special Services - General	227,433	815,517	384,000	384,000
Professional and Special Services - Legal	46	14,138	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	125	-	-	-
Professional and Special Services - County	46,136	91,184	63,241	63,241
Professional and Special Services - Information Technology	2,240,010	2,894,671	3,074,450	3,074,450
Professional and Special Services - Health	14,068,357	17,067,982	22,581,644	22,581,644
Rents and Leases - Equipment	1,028	5,000	5,000	5,000
Rents and Leases - Buildings & Improvements	421,775	429,179	11,500	11,500
Small Tools & Instruments	64	-	-	-
Employee Benefits Systems	157,214	191,712	192,430	192,430
PC Acquisition	111	7,500	7,500	7,500
Small Equipment	547	2,500	1,875	1,875
Advertising	285	2,090	2,090	2,090
Special Department Expense	4,048	14,000	14,000	14,000
Training / Education	23,334	110,500	114,360	114,360
Transportation and Travel	257,807	688,768	428,306	428,306
Utilities	114,034	86,787	87,526	87,526
Support and Care of Persons	1,053,748	1,375,578	1,777,980	1,777,980
Lease Principal (Right to Use)	-	-	489,060	489,060
Lease Interest (Right to Use)	-	-	4,940	4,940
Transfer Out A-87 Costs	854,956	1,619,031	2,203,718	2,203,718
Operating Transfer Out - Capital Improvements	-	-	800,000	800,000
Intrafund Transfers / Services Out	1,933,058	2,586,875	2,641,364	2,641,364
Intrafund Transfers / Services In (Contra Expense)	(166,161)	-	(220,015)	(220,015)
Cost Allocation	1,662,851	2,511,744	2,681,068	2,681,068
Total Expenditures / Appropriations	**$ 47,205,535**	**$ 55,615,345**	**$ 63,125,689**	**$ 63,125,689**
Total	**$ (4,565,679)**	**$ (7,183,915)**	**$ (7,839,930)**	**$ (7,839,930)**

Public Health – Cost Center 14011

Purpose:

Public Health serves all people of Placer County by preventing disease, injury, premature death and disability by promoting healthy lifestyles, behaviors and environments; monitoring, controlling and investigating communicable diseases; enforcing laws and regulations that protect health and ensure safety; facilitating access for eligible families to health care for Medi-Cal, California Children's Services, Child Health and Disability Prevention (CHDP), and other public programs; and preparing for and responding to disease outbreaks.

Major Budget Adjustments and Initiatives:

- Decrease in Professional and Special Services - General expenses of $277,034 due to the Whole Person Care program being transferred to ASOC.
- Decrease in Professional and Special Services - Health expenses of $298,547 due to the Whole Person Care program being transferred to ASOC.
- Decrease in Salaries and Benefits expenses of $1.1 million due to 10 Whole Person Care positions being transferred to ASOC.
- Increase in Extra Help expenses of $1.2 million due to the increased need for temporary staffing.

Program Title	Program Description	Program Cost
California Children's Services Program (CCS)	Provides diagnostic and treatment services, medical case management, and physical and occupational therapy services to children under age 21 with program-eligible medical conditions and income thresholds. The program is administered as a partnership between county health departments and the California Department of Health Care Services (DHCS).	$ 2,609,326
Child Health and Disability Prevention (CHDP) Program	A preventive program that delivers periodic health assessments and services to children and youth of families with limited resources in Placer County. It also provides care coordination to assist families with medical appointment scheduling, ransportation, and access to diagnostic and treatment services.	$ 403,399
Communicable Disease (TB, STD, HIV and DMV)	This program partners with the Public Health Laboratory, medical care providers in the community, and the California Department of Public Health to prevent and control the spread of infectious diseases including foodborne illness, tuberculosis, sexually transmitted diseases, and HIV. It conducts surveillance and provides education to individuals and groups to reduce incidence and prevent additional cases. It assures that reports of disorders associated with lapse of consciousness are appropriately directed to the Department of Motor Vehicles.	$ 7,276,014
Family Support Project (FSP)	This is a partnership between Public Health Nursing and Sutter Roseville Medical Center (SRMC) Family Birth Center to improve the health of infants born at the hospital, promote maternal health during pregnancy and the postpartum period, and help link families to needed resources.	$ 138,603
Health Care Program for Children in Foster Care (HCPCFC)	Provides public health nurse expertise in meeting the medical, dental, mental, and developmental needs of children and youth in foster care.	$ 371,672

Health Education Grants	CalFresh Health Living (CFHL) Helps improve the health and well-being of Placer County residents through healthy eating and physical activity efforts. These efforts include direct and indirect education, policy, systems, and environmental (PSE) changes, and technical assistances to schools and community groups. Healthy Brain Initiative (HBI) will establish dementia-friendly communities that will emphasize education, develop supportive services, and help those living with dementia and Alzheimer's disease remain independent for as long as possible. Oral Health – CDPH Prop. 56 Provides preventative oral health services and support efforts to create/expand oral health capacity at the local level, develop a county-wide Oral Health Plan, educate about optimal oral health strategies, prevent dental disease, and develop linkages to ensure all populations have access to preventative and treatment-based dental services. Oral Health – First 5 Focuses on low-to-middle income, services in Western and Eastern Placer County: targeting Latino at WIC sites and schools. Provide preventive oral health services, screenings, fluoride treatment, referrals, and utilization support of dental homes/services to improve oral health. Substance Abuse Block Grant Program goal through the Strategic Prevention Plan is to decrease youth marijuana use by focusing on the following: increase elementary school connectedness; improve social norms; reduce chronic truancy; and increase positive coping skills. Tobacco Control Program – CDPH Aims to reduce the impact of tobacco on Placer County residents by educating community members on current tobacco issues, providing technical assistance, reducing exposure to secondhand smoke, and supporting the enforcement of tobacco laws and policies. Safe Routes to School (SRTS) Works with schools to promote walking and biking through a variety of activities. Four-year program in six Auburn area schools to coincide with the Highway 49 Side Gap Closure Project. SRTS is working with those schools to identify safe walking and biking routes, host activities like bike rodeos and develop curriculum around safe pedestrian and bicycle habits.	$	2,465,930
Immunization Program	Provides leadership and support to public and private sector efforts to protect the population against vaccine-preventable diseases through technical assistance, surveillance, research, evaluation, information, education, vaccine management, bioterrorism / preparedness planning, and improving immunization levels in the community.	$	164,276
Maternal, Adolescent and Child Health Programs (MCAH, FIMR, CPSP, SIDS, AFLP, TAPP and Cal Learn)	MCAH implements programs designed to improve the health of California's women of reproductive age, infants, children, adolescents and their families including providing pregnant women with enhanced services in the areas of nutrition, psychosocial and health educational services with their prenatal care, resulting in decreased low birth weight rates and health care costs. It includes the Fetal Infant Mortality Review (FIMR)/ Child Death Review Team (CDRT) which reviews fetal, infant, and child deaths to determine if contributing factors represent system problems and to implement interventions involving policy, system and community changes. It also includes the Comprehensive Perinatal Services Program (CPSP) to recruit, enroll, and monitor Child Protective Services (CPS) Providers. Finally, it includes the Sudden Infant Death Syndrome (SIDS) Program to provide education about SIDS, grief counseling, and risk reduction strategies.	$	1,592,269
Medical Therapy Unit (MTU)	A special program within California Children's Services that provides physical therapy, occupational therapy, and medical therapy conference services for children who have handicapping conditions, generally due to neurological or musculoskeletal disorders.	$	1,443,514
Vital Statistics	The Vital Records Program registers all births, deaths, and fetal deaths that occur in Placer County, under the supervision of the Public Health Officer. The program also issues permits for the burial or movement of human remains. The Medical Marijuana Identification Card Program supports Senate Bill 420 that requires counties to offer a voluntary Medical Marijuana Identification Card. This program identifies patients who have received a recommendation from their doctor to use marijuana for medical reasons.	$	426,957
Women, Infant, Children's (WIC) Nutritional Program	Provides nutrition and health education to help families eat well and be active, gives support and information about breastfeeding, gives help in finding health care and other community services, and food vouchers for purchase of certain specified foods.	$	2,005,575

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14011 Public Health

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	13,815	12,000	24,300	24,300
Forfeitures and Penalties	1,439	-	-	-
Federal Aid - Medi-Cal	(89,378)	-	-	-
Federal Aid - CWS Title XIX	-	207,799	125,485	125,485
Federal Aid - WIC Admin	1,100,664	1,140,000	1,236,327	1,236,327
Federal Aid - Aid for EPSDT	194,204	332,612	141,363	141,363
Federal Aid - Drug Medi-Cal Revenue	328,943	316,262	316,262	316,262
Federal Aid - Other Programs	1,487,498	1,471,000	1,888,405	1,888,405
State Health Administration	807,568	-	6,214,883	6,214,883
State Aid - California Children Services	45,879	7,500	71,277	71,277
State Aid - California Children Services Medical	558,358	691,000	517,417	517,417
State Aid - Mental Health Other	3,343	347,000	18,000	18,000
State Aid - AIDS Grant	(25,000)	-	-	-
State Aid - Mental Health	-	190,852	-	-
State Aid - Other Programs	5,211,760	4,275,781	3,166,172	3,166,172
1991 Realignment BASE-VLF	1,812,090	1,678,984	1,517,824	1,517,824
1991 Realignment Base - Sales Tax	1,459,430	1,486,736	1,260,787	1,260,787
Aid from Other Agencies	-	-	30,000	30,000
Recording Fees	319,965	260,000	260,000	260,000
Health Fees	1,907	1,800	1,360	1,360
Other Fees and Charges	-	-	195	195
Miscellaneous	76,311	4,050,692	-	-
Contributions from General Fund	2,914,605	-	-	-
Contributions from Other Funds	4,389,522	-	-	-
Operating Transfers In	5,126,467	-	-	-
Total Revenue	**$ 25,739,390**	**$ 16,470,018**	**$ 16,790,057**	**$ 16,790,057**
Expenditures / Appropriations				
Salaries and Wages	8,598,882	6,841,266	6,161,625	6,161,625
Salary Savings	-	(499,526)	(412,881)	(412,881)
Employee Paid Sick Leave	93,446	-	-	-
Extra Help	-	296,236	1,517,186	1,517,186
Overtime and Call Back	298,469	-	15,775	15,775
Cafeteria Plans (Non-PERS)	331,562	377,692	346,222	346,222
Uniform Allowance	5	-	-	-
Retirement	2,050,874	2,493,161	2,310,958	2,310,958
Payroll Tax	658,615	536,569	585,158	585,158
Other Postemployment Benefits (OPEB)	463,062	350,207	221,256	221,256
401 (k) Employer Match	2,874	3,751	3,000	3,000
Employee Group Insurance	1,122,549	1,418,162	1,244,921	1,244,921
Workers Comp Insurance	116,095	99,850	128,050	128,050
Clothing and Personal	699	-	-	-
Communication Services Expense	126,992	101,350	48,091	48,091

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Food	945,110	520	400	400
Janitorial Supplies	10,847	400	5,530	5,530
Refuse Disposal	5,818	-	-	-
Insurance	81,547	85,000	73,629	73,629
Parts	82,684	3,200	1,550	1,550
Maintenance	68,065	51,700	7,300	7,300
Maintenance - Building	252,275	354,305	384,224	384,224
Fuels & Lubricants	75	-	-	-
Maintenance - Janitorial	19,716	800	-	-
Campus Services - PCGC	-	650	-	-
Laboratory Supplies	38,573	1,200	58,200	58,200
Professional / Membership Dues	30,122	38,700	108,350	108,350
Misc Expense	70	350	-	-
Printing	78,755	93,305	92,083	92,083
Other Supplies	88,303	43,406	64,518	64,518
Postage	50,544	46,400	16,900	16,900
Professional and Special Services - General	805,084	191,000	468,034	468,034
Professional and Special Services - Technical, Engineering and Environmental	8,583	6,500	1,000	1,000
Professional and Special Services - County	33,141	6,600	23,362	23,362
Professional and Special Services - Information Technology	996,542	1,423,054	1,581,496	1,581,496
Professional and Special Services - Health	3,461,536	941,200	642,653	642,653
Short-Term Rents and Leases - Equipment	7,341	-	-	-
Rents and Leases - Buildings & Improvements	144,158	26,996	343,268	343,268
Small Tools & Instruments	2,365	-	-	-
Employee Benefits Systems	83,625	101,441	80,998	80,998
PC Acquisition	55,719	27,000	146,000	146,000
Special Contributions	592,223	-	-	-
Signing & Safety Material	1,763	-	-	-
Small Equipment	22,908	250	250	250
Advertising	53,870	15,350	59,042	59,042
Special Department Expense	17,029	4,000	8,000	8,000
Tuition Reimbursement	75	-	-	-
Training / Education	5,549	5,975	23,800	23,800
Transportation and Travel	93,961	185,300	204,015	204,015
Utilities	126,090	123,260	122,554	122,554
Support and Care of Persons	2,170,431	221,000	69,000	69,000
Transfer Out A-87 Costs	498,740	449,085	796,206	796,206
Equipment	24,846	-	-	-
Operating Transfer Out	1,347,208	-	-	-
Operating Transfer Out - Capital Improvements	-	1,500,000	-	-
Intra Fund Services	-	9,000	-	-
Intrafund Transfers / Services Out	125,821	20,000	60,000	60,000
Intrafund Transfers / Services In (Contra Expense)	(182,687)	(90,000)	(172,970)	(172,970)
Cost Allocation	2,985,249	1,477,213	1,458,782	1,458,782
Total Expenditures / Appropriations	**$ 29,097,798**	**$ 19,382,878**	**$ 18,897,535**	**$ 18,897,535**
Total	**$ (3,358,408)**	**$ (2,912,860)**	**$ (2,107,478)**	**$ (2,107,478)**

Health & Human Services Administration – Cost Center 14014

Purpose:

Administration provides the overall administrative, fiscal, and contract management to Health and Human Services (HHS); increases accountability and maximizes revenues; and coordinates with other County departments to provide personnel and information technology oversight.

Major Budget Adjustments and Initiatives:

- Decrease in Professional and Special Services - Health of $10.9 million, primarily due to the shifting of the Forensic Services - Inmate Health Program and associated contract from Adult System of Care cost center, offset by increase in Intrafund Transfers / Services In (Contra Expense).

Program Title	Program Description	Program Cost
Fiscal	Fiscal staff prepares and maintains oversight of the department budget. Staff members will continue to work closely with the County Auditor-Controller on fiscal policies and monitoring to align HHS activities with current funding law and regulations.	$ 162,502
Health Insurance Portability and Accountability Act (HIPAA)	Administration staff protects health information confidentiality in county operations across Health and Human Services, other departments, and service contractors by overseeing compliance with HIPAA Policies and Procedures, as well as federal and state privacy laws, and following a structure methodology to handle every reported privacy incident and/or breach.	$ 458
HHS Administration - Non-Allocable	Includes: Public Health Emergency Preparedness (PHEP) - Prepares for public health emergencies through the development and implementation of partnerships, plans, trainings, drills and exercises. Public Health Emergency Preparedness City Readiness Initiative – Prepares for public health emergencies that require the mass dispensing of medical countermeasures. Public Health Emergency Preparedness Pandemic Flu Prevention – Prepares for public health emergencies, such as pandemic influenza that require the mass administration of vaccine. Public Health Emergency Preparedness Hospital Preparedness – Prepares the healthcare community to respond to emergencies that impact the administration of healthcare services. Forensic Services – Inmate Medical Services - provides coordinated medical services/funding for Placer County Jail inmates including competency programs for Mental Health and Substance Use.	$ 2,906,227

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14014 HHS - Administration

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	7,089	15,000	7,100	7,100
Federal Aid - Other Programs	5,128,176	-	-	-
State Aid - Other Programs	15	2,693,059	2,671,631	2,671,631
Institutional Care and Services	5,969	-	-	-
Other Fees and Charges	152,812	177,094	155,860	155,860
Contributions from General Fund	40,817,268	44,315,127	44,315,127	44,315,127
Contributions from Other Funds	108,507	-	-	-
Operating Transfers In	-	13,500	-	-
Total Revenue	**$ 46,219,836**	**$ 47,213,780**	**$ 47,149,718**	**$ 47,149,718**
Expenditures / Appropriations				
Salaries and Wages	4,813,945	5,838,601	5,861,844	5,861,844
Salary Savings	-	(343,588)	(395,421)	(395,421)
Employee Paid Sick Leave	130,063	-	-	-
Extra Help	-	261,439	222,747	222,747
Overtime and Call Back	117,261	90,000	90,000	90,000
Cafeteria Plans (Non-PERS)	217,249	266,634	272,560	272,560
Retirement	1,483,520	2,094,316	2,198,931	2,198,931
Payroll Tax	364,796	444,737	453,902	453,902
Other Postemployment Benefits (OPEB)	365,261	286,259	211,624	211,624
401 (k) Employer Match	7,676	11,365	11,250	11,250
Employee Group Insurance	845,182	1,005,756	1,157,840	1,157,840
Workers Comp Insurance	36,703	39,650	49,911	49,911
Communication Services Expense	19,535	39,600	47,668	47,668
Food	6,527	14,000	17,000	17,000
Janitorial Supplies	188	750	750	750
Insurance	89,814	108,882	123,582	123,582
Parts	5,799	1,000	1,100	1,100
Maintenance	6,399	6,500	1,600	1,600
Maintenance - Building	147,627	215,860	340,155	340,155
Professional / Membership Dues	2,021	15,000	15,570	15,570
Misc Expense	2,475	-	1,000	1,000
Printing	24,001	37,199	30,688	30,688
Other Supplies	9,474	34,910	12,264	12,264
Postage	7,966	12,500	5,995	5,995
Professional and Special Services - General	181,470	447,086	428,336	428,336
Professional and Special Services - County	4,193	4,842	8,743	8,743
Professional and Special Services - Information Technology	720,083	789,262	857,922	857,922
Professional and Special Services - Health	5,469	12,287,513	1,362,518	1,362,518
Subaward Services	5,128,074	-	-	-
Rents and Leases - Buildings & Improvements	5,798	18,800	12,360	12,360
Employee Benefits Systems	93,435	106,747	121,513	121,513
PC Acquisition	10,194	6,500	6,500	6,500

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Small Equipment	69	1,500	1,500	1,500
Advertising	831	1,500	1,650	1,650
Special Department Expense	4,268	13,675	59,850	59,850
Employee Engagement Expenses	-	-	2,000	2,000
Training / Education	5,588	51,864	49,598	49,598
Transportation and Travel	135	46,000	19,000	19,000
Utilities	74,382	86,335	113,537	113,537
Transfer Out A-87 Costs	261,521	481,867	607,614	607,614
Intrafund Transfers / Services Out	119,210	98,500	846,041	846,041
Intrafund Transfers / Services In (Contra Expense)	(39,776)	(10,202,454)	-	-
Cost Allocation	(9,870,975)	(11,390,406)	(12,162,055)	(12,162,055)
Total Expenditures / Appropriations	**$ 5,407,454**	**$ 3,330,501**	**$ 3,069,187**	**$ 3,069,187**
Total	**$ 40,812,382**	**$ 43,883,279**	**$ 44,080,531**	**$ 44,080,531**

Human Services – Cost Center 14015

Purpose:

Human Services provides financial assistance, healthcare coverage, food and nutrition assistance, and employment services to Placer County residents. By maximizing technology and utilizing an innovative, award-winning service center model, individuals and families can apply for assistance or receive information online, by phone, through email, and in-person.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - Health expenses of $9.8 million driven by the transfer costs to the Sheriff for Wellpath Medi-Cal Inmate Program. This is offset by an increase in Intrafund Transfers / Services In (Contra Expense).
- Increase in Equipment expenses of $100,000 for the purchase of three new CalSAWS Kiosks.
- Increase in Salaries and Benefits expenses of $508,402 due to the addition of five allocated positions.

Program Title	Program Description	Program Cost
CalWORKs	Provides cash aid and services to eligible needy families with children.	$ 4,145,681
CalWORKs Employment Services	Helps family members acquire the skills needed to get a job. The County determines if a family must participate in Welfare-To Work activities as programmatically required by CalWORKs; however, families may also volunteer to participate.	$ 8,667,652
CalWORKs Employment Services Subsidized Wage	Under this program Welfare to Work participants are placed into available jobs, paid work experience and internship assignments with community based organizations, private and public sector employers. Employers receive a six-month subsidy reimbursement for a portion of the wages paid to the participant for direct hires. Paid work experience participants receive minimum wage or above for up to six months.	$ 1,003,467
CalWORKs Child Care Assistance	Provides families that receive CalWORKs and who are working or attending school with help in paying child care costs.	$ 1,416,914
CalFresh	Helps to improve the health and well-being of qualified households and individuals by providing a means to meet nutritional needs. CalFresh issues monthly electronic benefits that can be used to buy most foods at many markets and food stores.	$ 13,147,453
Medi-Cal	Medi-Cal is California's version of the federal Medicaid program, a public health insurance program which provides needed health care coverage and services for eligible individuals and families.	$ 15,577,152
General Relief	Provides cash assistance to eligible indigent adults without children. For the employable population the program is time-limited to three months.	$ 458,493
Overhead	General operating expenditures not directly attributable to a program or service.	$ 331

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14015 Human Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Rents and Concessions	6,959	6,959	6,959	6,959
Federal Welfare Admin	7,571,809	8,695,146	9,137,876	9,137,876
Federal Admin Food Stamp Program	6,574,407	6,435,796	6,551,180	6,551,180
Federal CalWin	445,136	408,024	437,544	437,544
Federal Aid - Expanded Subsidized Employment	516,336	771,702	978,956	978,956
Federal Aid - Family Stabilization	106,744	158,974	104,186	104,186
Federal Aid - Health Admin	7,039,502	6,629,528	6,798,496	6,798,496
Federal Aid - Other Programs	1,551,808	1,290,363	1,737,513	1,737,513
State Public Assistance Administration Food Stamp	4,170,209	5,265,651	3,692,670	3,692,670
State Public Assistance Administration Welfare	1,409,376	1,257,210	1,651,455	1,651,455
State Public Assistance Administration Welfare Med	7,039,499	6,629,528	6,798,496	6,798,496
State CalWin	900,864	1,095,533	1,093,674	1,093,674
State Aid - Mental Health	517,546	312,822	519,546	519,546
State Aid - Drug	5,385	121,653	85,157	85,157
1991 Realignment CALWORKS MOE	-	1,162,271	784,000	784,000
Miscellaneous	5,040	-	-	-
Total Revenue	**$ 37,860,619**	**$ 40,241,160**	**$ 40,377,708**	**$ 40,377,708**
Expenditures / Appropriations				
Salaries and Wages	14,722,626	15,729,794	15,796,665	15,796,665
Salary Savings	-	(1,142,692)	(1,121,325)	(1,121,325)
Employee Paid Sick Leave	69,906	-	-	-
Extra Help	-	132,500	134,780	134,780
Overtime and Call Back	67,888	131,600	170,451	170,451
Sick Leave Payoff	3,774	-	-	-
Cafeteria Plans (Non-PERS)	816,436	898,920	905,908	905,908
Retirement	4,560,145	5,658,048	5,896,397	5,896,397
Payroll Tax	1,134,390	1,215,952	1,229,406	1,229,406
Other Postemployment Benefits (OPEB)	1,411,102	1,011,897	732,728	732,728
401 (k) Employer Match	3,387	4,455	4,455	4,455
Employee Group Insurance	3,206,035	3,750,640	3,868,228	3,868,228
Workers Comp Insurance	51,569	60,206	86,507	86,507
Communication Services Expense	75,119	99,989	58,443	58,443
Janitorial Supplies	-	-	1,460	1,460
Insurance	124,424	113,512	128,417	128,417
Parts	1,876	-	-	-
Maintenance	1,320	504	1,200	1,200
Maintenance - Building	486,141	573,862	623,774	623,774
Professional / Membership Dues	26,695	30,000	30,200	30,200
Misc Expense	0	-	-	-
Printing	351,512	344,593	344,593	344,593
Other Supplies	62,916	98,549	62,916	62,916
Postage	287,838	380,790	320,638	320,638

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - General	332,295	465,694	384,092	384,092
Professional and Special Services - County	1,210,727	1,370,000	1,081,199	1,081,199
Professional and Special Services - Information Technology	3,252,482	2,361,007	3,297,569	3,297,569
Professional and Special Services - Health	1,032,606	2,220,934	12,043,388	12,043,388
Subaward Services	384,167	771,383	1,599,627	1,599,627
Rents and Leases - Equipment	4,386	4,700	474	474
Rents and Leases - Buildings & Improvements	88,554	86,000	85,538	85,538
Employee Benefits Systems	233,838	284,743	288,351	288,351
PC Acquisition	16,983	30,730	25,000	25,000
Small Equipment	8,197	-	-	-
Advertising	-	14,617	-	-
Special Department Expense	72,145	31,603	57,000	57,000
Training / Education	80,913	75,000	86,500	86,500
Transportation and Travel	93,220	152,500	332,438	332,438
Utilities	241,450	216,663	418,628	418,628
Support and Care of Persons	217,662	438,603	509,448	509,448
Transfer Out A-87 Costs	1,949,329	2,132,970	1,689,970	1,689,970
Equipment	9,563	-	100,000	100,000
Intrafund Transfers / Services Out	507,610	452,214	574,866	574,866
Intrafund Transfers / Services In (Contra Expense)	(112,342)	(73,888)	(10,296,425)	(10,296,425)
Cost Allocation	2,157,300	4,071,310	2,863,639	2,863,639
Total Expenditures / Appropriations	**$ 39,246,186**	**$ 44,199,902**	**$ 44,417,143**	**$ 44,417,143**
Total	**$ (1,385,567)**	**$ (3,958,742)**	**$ (4,039,435)**	**$ (4,039,435)**

Client and Program Aid – Cost Center 14020

Purpose:

Provides financial, housing, food, medical, and other assistance programs associated with services residing in other Health and Human Services' Division services. This budget includes the cost of providing the mandated program payments to Placer County eligible residents and does not include costs associated with Placer County employees.

Major Budget Adjustments and Initiatives:

- Increase in State Public Assistance Administration revenue of $2.4 million due to the Foster Care Placement increase.
- Decrease in 1991 Realignment Base - Sales tax of $1.1 million.
- Increase in Support and Care of Persons expenses of $2.1 million due to the negotiated inflation factor of 6% of annualized costs from the prior year.

Program Title	Program Description	Program Cost
In-Home Supportive Services - Provider Wages and Benefits	Reimburses providers for salaries and benefits for providing In-Home Supportive Services to clients.	$ 11,277,735
Adoptions Assistance Program - Cash Aid Payments	Provides cash assistance payments to adoptive parents.	$ 8,161,000
CalWORKs - Cash Aid Payments and Ancillary Costs	Provides cash aid and diversion services to eligible needy families with children. If homeless, provides a once in a lifetime special need payment to meet their costs for housing.	$ 7,009,000
Extended Foster Care - Placement Costs	Provides cash aid to foster parents, foster family homes, and group homes based on the placement of a Child Welfare child ages 18-21.	$ 1,851,000
Foster Care - Placement Costs and Emergency Assistance	Provides cash aid to foster parents, foster family homes, and group homes based on the placement of a Child Welfare child ages 0-17.	$ 8,465,000
General Assistance/General Relief - Cash Aid Payments for Indigents	Provides eligible indigent adults, without children, cash assistance. The program is time limited to three months for employable individuals and is indefinite for unemployable individuals.	$ 310,000
Other Program Payments	Cash assistance provided to Work Incentive Nutritional Supplement (WINS) clients and Low Income Heat and Eat Program (LIHEAP) CalFresh clients and Approved Relative Caregivers (ARC).	$ 500,500
Emergency Medical Services	Assesses penalties on criminal offenses and parking violations to reimburse physicians and surgeons for uncompensated emergency medical care.	$ 465,000
Residential/Group Home Treatment Costs	Provides cash for Case Management Brokerage, Mental Health Services, Medication Support, Crisis Intervention, and Therapeutic Behavior Services.	$ 1,500,000

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14020 Client Aid

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	292,066	500,000	465,000	465,000
2011 Realignment BASE	2,797,177	4,020,884	3,562,550	3,562,550
Federal ASSIST REV	8,264,715	9,371,056	9,106,384	9,106,384
Federal Public Assistance Program	11,052	9,500	9,000	9,000
Federal Aid - Interim Aid	67,863	80,000	65,000	65,000
Federal Aid - Medi-Cal	162,991	151,500	840,000	840,000
Federal Aid - CWS Title XIX	372,894	339,000	396,000	396,000
State Public Assistance Admininistration	654,371	1,950,801	4,306,000	4,306,000
State Public Assistance Programs	-	10,000	-	-
State Public Assistance Prog State Welfare Title XX Social Services	259,009	277,000	324,000	324,000
State Aid - Mental Health	-	82,800	-	-
1991 Realignment STABILIZATION	49,122	22,230	22,230	22,230
1991 Realignment BASE-VLF	708,058	83,840	-	-
1991 Realignment Base - Sales Tax	7,168,788	7,114,043	6,020,014	6,020,014
1991 Realignment CALWORKS MOE	3,773,023	4,131,020	4,148,391	4,148,391
Other Fees and Charges	485	300	600	600
Miscellaneous	219,045	173,626	193,100	193,100
Total Revenue	**$ 24,800,659**	**$ 28,317,600**	**$ 29,458,269**	**$ 29,458,269**
Expenditures / Appropriations				
Professional and Special Services - General	74,019	140,000	60,000	60,000
Professional and Special Services - Health	493,463	1,649,343	1,655,500	1,655,500
Support and Care of Persons	33,485,489	35,730,000	37,794,735	37,794,735
Transfer Out A-87 Costs	-	-	(1,000)	(1,000)
Intrafund Transfers / Services Out	28,259	30,000	30,000	30,000
Total Expenditures / Appropriations	**$ 34,081,230**	**$ 37,549,343**	**$ 39,539,235**	**$ 39,539,235**
Total	**$ (9,280,572)**	**$ (9,231,743)**	**$ (10,080,966)**	**$ (10,080,966)**

Environmental Health – Cost Center 14026

Purpose:

Environmental Health is made up of dedicated professional, technical, and support staff working together with the community to promote public health by protecting the human environment. As a regulatory agency, Environmental Health provides quality public health services by administering programs to prevent disease and injury through the administration of various programs, such as the protection of groundwater and surface-water; safe storage and disposal of toxic materials; safe sewage and solid waste disposal; protection of the consumer food supply through the monitoring of food service facilities; safety inspections of public beaches, swimming pools, and spas; protection from vector borne diseases; safety inspections of organized camps; prevention of childhood lead poisoning; protection from dangerous housing; and monitoring the quality of water provided by small public water supply systems.

Environmental Health also serves as the Local Enforcement Agency (LEA) for Placer and El Dorado counties and is responsible for the solid waste permit and inspections program. The LEA activities include permit processing and routine inspections of solid waste facilities; post-closure inspections and monitoring of closed landfills; inventory and investigation of non-permitted, closed, illegal, and abandoned solid waste disposal sites; and investigation of solid waste complaints.

Major Budget Adjustments and Initiatives:

- Increase in Other Licenses and Permits revenue of $448,240.
- Increase in Salaries and Benefits expenses of $328,961 mostly due to the addition of one allocation.

Program Title	Program Description	Program Cost
Consumer Protection (Retail Food Facilities)	This program performs health inspections and trains food handlers at retail facilities and seasonal food events. Temporary retail food vendors are trained and inspected for safe and sanitary food preparation and cooking practices to ensure compliance with appropriate public health and safety standards. This program reviews food facility construction plans to ensure construction meets all current health and safety codes and inspects storm water management systems at food facilities in the unincorporated areas.	$ 2,615,403
Land Use	Inspects and evaluates land use projects for liquid waste and water supply resources, reviews past land use, and reviews construction plan checks for public health issues. This program assists the County's Community Development Resource Agency by providing comments and recommendations as part of the California Environmental Quality Act (CEQA) process and by attending project review meetings and Planning Commission meetings to represent those findings in a public forum.	$ 2,084,007
Certified Unified Program Agency (CUPA)	Inspects businesses with hazardous materials and hazardous wastes to ensure proper storage and disposal is maintained and that appropriate emergency response plans are in place. Services include a review of materials inventory, hazmat construction plan checks, and permit review.	$ 3,053,829

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14026 Environmental Health

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Pass-Through Property Taxes	616	-	-	-
Business Licenses	33,745	34,292	35,000	35,000
Food Establishment Permits	1,888,354	1,956,785	1,996,905	1,996,905
Other Construction Permits	558,371	485,244	495,185	495,185
Road and Privilege Permit	-	52	-	-
Other Licenses and Permits	1,741,114	1,400,490	1,848,730	1,848,730
State Public Assistance Prog Waste Tires	72,891	111,469	207,260	207,260
State Aid - Mental Health Other	34,360	82,505	75,305	75,305
State Aid - Solid Waste Enforcement	26,100	23,775	23,775	23,775
State Aid - Other Programs	12,962	-	77,639	77,639
Aid from Other Counties	-	125,000	125,000	125,000
Planning and Engineering Services	240,097	218,425	222,950	222,950
Planning - At Cost Projects Fees	14,132	11,000	11,250	11,250
Health Fees	530,750	478,408	487,550	487,550
Sanitation Services - Other	108,442	109,250	104,750	104,750
Other Fees and Charges	100,055	95,006	25	25
Miscellaneous	17,667	5,531	5,150	5,150
Total Revenue	**$ 5,379,655**	**$ 5,137,232**	**$ 5,716,474**	**$ 5,716,474**
Expenditures / Appropriations				
Salaries and Wages	2,726,092	2,971,580	3,109,305	3,109,305
Salary Savings	-	(205,393)	(208,062)	(208,062)
Extra Help	-	-	5,955	5,955
Overtime and Call Back	5,222	40,000	40,000	40,000
Cafeteria Plans (Non-PERS)	146,114	167,530	175,503	175,503
Uniform Allowance	30,104	22,294	37,515	37,515
Retirement	846,885	1,080,688	1,169,404	1,169,404
Payroll Tax	214,793	233,576	243,858	243,858
Other Postemployment Benefits (OPEB)	194,000	144,230	106,578	106,578
401 (k) Employer Match	756	1,425	1,499	1,499
Employee Group Insurance	467,229	554,921	608,577	608,577
Workers Comp Insurance	64,175	65,451	115,131	115,131
Clothing and Personal	1,103	-	820	820
Communication Services Expense	38,548	51,696	39,270	39,270
Janitorial Supplies	82	-	1,000	1,000
Insurance	33,074	30,784	33,167	33,167
Parts	59	2,000	2,000	2,000
Auto	-	1,500	1,500	1,500
Maintenance	730	1,200	1,200	1,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Maintenance - Building	87,956	103,069	114,147	114,147
Professional / Membership Dues	6,765	11,625	12,525	12,525
Printing	21,233	29,504	29,794	29,794
Other Supplies	6,685	28,507	28,584	28,584
Postage	14,129	17,257	21,473	21,473
Professional and Special Services - General	56,936	68,863	120,600	120,600
Professional and Special Services - Technical, Engineering and Environmental	-	-	50,000	50,000
Professional and Special Services - County	354	1,500	4,592	4,592
Professional and Special Services - Information Technology	521,079	528,371	517,230	517,230
Professional and Special Services - Health	744	1,000	2,400	2,400
Small Tools & Instruments	2,135	3,100	3,100	3,100
Employee Benefits Systems	33,091	40,855	41,083	41,083
PC Acquisition	-	2,000	-	-
Small Equipment	20,327	1,200	1,250	1,250
Advertising	28	300	300	300
Special Department Expense	55	5,000	5,000	5,000
Safety Clothing - Other Agency	-	500	500	500
Training / Education	5,935	7,500	8,000	8,000
Transportation and Travel	211,585	288,200	294,441	294,441
Utilities	43,962	37,455	37,190	37,190
Support and Care of Persons	680	-	-	-
Federal Economic Support	567,000	-	-	-
Transfer Out A-87 Costs	291,531	300,863	261,927	261,927
Equipment	35,000	-	-	-
Intrafund Transfers / Services Out	39,263	16,663	16,663	16,663
Intrafund Transfers / Services In (Contra Expense)	(7,364)	-	-	-
Cost Allocation	(121,790)	670,478	698,220	698,220
Total Expenditures / Appropriations	**$ 6,606,286**	**$ 7,327,292**	**$ 7,753,239**	**$ 7,753,239**
Total	**$ (1,226,631)**	**$ (2,190,060)**	**$ (2,036,765)**	**$ (2,036,765)**

Animal Services – Cost Center 14030

Purpose:

Animal Services protects the citizens and animals of Placer County by implementing animal care and control programs including rabies and other communicable disease prevention, enforcement of the County Animal Control Ordinance, enforcement of humane laws that protect animals from neglect and cruelty, reunification of lost animals with their owners, programs and partnerships to place adoptable animals in good homes, and programs that help reduce the probability of animal overpopulation.

Major Budget Adjustments and Initiatives:

- None.

ProgramTitle	Program Description	Program Cost
Animal Sheltering and Adoptions	Provides for daily animal care, disease prevention and emergency medical care. This program promotes animal wellness by reducing kennel stress and decreasing the length of shelter stay for abandoned dogs and cats through interaction with our volunteer organizations and foster home participants. It also screens adoption applications and provides information on responsible pet ownership.	$ 2,837,814
Nuisance, Barking Dog Complaints and Stray Animal Pickup	Investigates nuisance dogs that bark continuously and issues citations to dog owners found in violation of County Code. This program patrols neighborhoods for lost, injured, and abandoned dogs and cats. Strays are sheltered until redeemed by their owners or adopted after expiration of the redemption period.	$ 2,825,166

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14030 Animal Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Animal Licenses	222,003	226,000	226,000	226,000
Business Licenses	3,230	6,100	3,200	3,200
Investment Income	0	-	-	-
Aid from Other Cities	674,834	626,963	661,048	661,048
Aid from Other Counties	(0)	-	-	-
Humane Services	160,716	140,500	123,000	123,000
Law Enforcement Services	150	-	-	-
Other Fees and Charges	13,227	19,045	13,500	13,500
Donations	22,151	5,000	5,000	5,000
Miscellaneous	12,285	13,571	14,500	14,500
Contributions from General Fund	15,180	-	-	-
Contributions from Other Funds	70,496	-	-	-
Operating Transfers In	-	45,000	49,000	49,000
Total Revenue	**$ 1,194,271**	**$ 1,082,179**	**$ 1,095,248**	**$ 1,095,248**
Expenditures / Appropriations				
Salaries and Wages	1,324,930	1,330,430	1,340,556	1,340,556
Salary Savings	-	(95,454)	(92,885)	(92,885)
Employee Paid Sick Leave	21,076	-	-	-
Extra Help	-	178,500	225,000	225,000
Overtime and Call Back	85,137	85,000	85,000	85,000
Cafeteria Plans (Non-PERS)	61,508	69,699	70,134	70,134
Uniform Allowance	19,094	16,712	20,312	20,312
Retirement	362,281	476,575	494,974	494,974
Payroll Tax	107,708	123,047	127,662	127,662
Other Postemployment Benefits (OPEB)	121,446	87,430	62,874	62,874
401 (k) Employer Match	-	1,575	1,500	1,500
Employee Group Insurance	310,120	358,919	352,361	352,361
Workers Comp Insurance	44,687	43,905	54,580	54,580
Clothing and Personal	-	1,000	1,000	1,000
Communication Services Expense	49,064	54,681	55,080	55,080
Janitorial Supplies	7,651	14,500	14,500	14,500
Insurance	36,276	37,745	37,073	37,073
Parts	1,128	2,259	2,300	2,300
Maintenance	5,436	17,500	17,500	17,500
Maintenance - Building	323,174	370,391	328,172	328,172
Materials - Buildings & Improvements	980	-	-	-
Laboratory Supplies	40,997	63,000	63,000	63,000
Professional / Membership Dues	2,530	3,150	3,300	3,300
Misc Expense	2,202	2,300	2,300	2,300
Printing	11,817	19,865	18,308	18,308
Other Supplies	79,692	134,500	135,054	135,054
Postage	14,994	18,195	18,089	18,089

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - General	107,108	123,160	115,760	115,760
Professional and Special Services - Legal	-	5,000	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	27,356	79,834	32,866	32,866
Professional and Special Services - County	-	-	2,624	2,624
Professional and Special Services - Information Technology	321,897	40,249	338,626	338,626
Professional and Special Services - Health	194,241	246,821	255,000	255,000
Rents and Leases - Buildings & Improvements	3,309	4,000	4,200	4,200
Small Tools & Instruments	121	700	700	700
Employee Benefits Systems	20,214	24,613	24,073	24,073
PC Acquisition	-	2,000	2,000	2,000
Animal License Services	3,960	4,200	4,200	4,200
Signing & Safety Material	611	-	-	-
Small Equipment	2,010	-	2,500	2,500
Advertising	385	7,700	7,900	7,900
Special Department Expense	-	1,000	1,000	1,000
Safety Clothing - Other Agency	-	5,000	5,000	5,000
Inventory Purchases	5,267	6,500	12,000	12,000
Training / Education	3,440	5,200	5,200	5,200
Transportation and Travel	275,287	307,378	289,702	289,702
Utilities	161,526	134,601	106,852	106,852
Transfer Out A-87 Costs	773,841	725,312	613,780	613,780
Equipment	70,654	41,000	90,000	90,000
Intrafund Transfers / Services Out	55,673	10,000	9,113	9,113
Intrafund Transfers / Services In (Contra Expense)	(49,135)	(37,000)	(37,000)	(37,000)
Cost Allocation	281,776	616,592	334,140	334,140
Total Expenditures / Appropriations	**$ 5,293,468**	**$ 5,769,284**	**$ 5,662,980**	**$ 5,662,980**
Total	**$ (4,099,197)**	**$ (4,687,105)**	**$ (4,567,732)**	**$ (4,567,732)**

Veterans Services – Cost Center 14400

Purpose:

The County's Veterans Services Office assists every veteran of the United States, as well as their dependents and survivors, in presenting and pursuing such claims as they may have against the United States. The County's Veterans Services Officer and all accredited staff also assist in establishing veterans', dependents', and survivors' rights to any privilege, preference, care, or compensation provided for by the laws and regulations of the United States, the State of California, or any local jurisdiction.

Major Budget Adjustments and Initiatives:

- None.

ProgramTitle	Program Description	Program Cost
Veteran Services	Services that advocate for veterans' rights and identify, apply for, and retain benefits and services for veterans and their families.	$ 853,387

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

Fund: HHS - SPR Operating Fund
Cost Center: CC14400 Veterans Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	14,552	10,000	10,000	10,000
Federal Aid - Other Programs	5,803	4,000	10,000	10,000
State Aid - Other Programs	85,944	91,819	256,933	256,933
Total Revenue	**$ 106,299**	**$ 105,819**	**$ 276,933**	**$ 276,933**
Expenditures / Appropriations				
Salaries and Wages	267,720	307,338	327,318	327,318
Extra Help	-	9,000	13,440	13,440
Overtime and Call Back	-	2,500	2,500	2,500
Cafeteria Plans (Non-PERS)	13,883	16,238	17,197	17,197
Retirement	80,726	109,041	120,007	120,007
Payroll Tax	20,128	24,341	26,239	26,239
Other Postemployment Benefits (OPEB)	26,357	20,864	15,427	15,427
401 (k) Employer Match	750	773	773	773
Employee Group Insurance	65,223	82,642	76,604	76,604
Workers Comp Insurance	549	631	856	856
Communication Services Expense	1,952	2,434	2,520	2,520
Insurance	1,888	1,579	1,923	1,923
Maintenance - Building	13,756	16,773	18,627	18,627
Professional / Membership Dues	2,000	2,000	2,000	2,000
Printing	5,586	5,701	5,713	5,713
Other Supplies	335	3,000	8,000	8,000
Postage	4,304	4,701	3,835	3,835
Professional and Special Services - General	823	25,725	1,222	1,222
Professional and Special Services - County	-	-	1,409	1,409
Professional and Special Services - Information Technology	67,334	66,823	61,521	61,521
Employee Benefits Systems	3,991	4,861	6,161	6,161
PC Acquisition	-	2,500	2,500	2,500
Advertising	388	400	500	500
Special Department Expense	-	500	3,000	3,000
Advisory / Comm Expenses	960	7,530	7,530	7,530
Training / Education	962	4,010	6,525	6,525
Transportation and Travel	183	8,305	8,310	8,310
Utilities	6,875	6,095	6,070	6,070
Transfer Out A-87 Costs	(38,455)	(990)	26,726	26,726
Intrafund Transfers / Services Out	126	-	126	126
Cost Allocation	44,207	73,731	78,808	78,808
Total Expenditures / Appropriations	**$ 592,550**	**$ 809,046**	**$ 853,387**	**$ 853,387**
Total	**$ (486,251)**	**$ (703,227)**	**$ (576,454)**	**$ (576,454)**

Housing Authority – Cost Center 14024

Purpose:

The Placer County Housing Authority provides housing assistance to low-income residents through the Placer County Section 8 Housing Choice Voucher Program, with funds received from the U.S. Department of Housing and Urban Development (HUD). Participants are able to choose their own housing, provided it meets program standards.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Housing Choice Voucher (HCV) Program	Provides rental assistance to very low income families, including the elderly and disabled to ensure safe, sanitary, and affordable housing.	$ 3,221,853
HUD Veterans Affairs Supportive Housing (VASH) Program	Combines Housing Choice Voucher (HCV) rental assistance for homeless Veterans with case management and clinical services provided by the Federal Department of Veterans Affairs (VA).	$ 318,713
Mainstream Housing Choice Voucher	An extension of the Housing Choice Voucher (HCV) rental assistance program, Mainstream offers vouchers for non-elderly persons with disabilities.	$ 563,505

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

Fund: Placer County Housing Authority
Cost Center: CC14024 Housing - HHS

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	3,588	52	6,257	6,257
Federal Aid - Section 8 Housing	2,913,888	3,186,362	3,306,248	3,306,248
Federal Aid - Other Programs	3,499,089	99,750	-	-
Aid from Other Agencies	77,022	123,500	28,037	28,037
Other Fees and Charges	381,275	453,758	348,703	348,703
Contributions from General Fund	212,952	210,892	414,826	414,826
Contributions from Other Funds	8,062	-	-	-
Total Revenue	**$ 7,095,876**	**$ 4,074,314**	**$ 4,104,071**	**$ 4,104,071**
Expenditures / Appropriations				
Salaries and Wages	262,134	221,726	220,820	220,820
Salary Savings	-	-	(13,669)	(13,669)
Extra Help	-	18,469	27,697	27,697
Overtime and Call Back	2,443	-	-	-
Cafeteria Plans (Non-PERS)	11,419	13,119	12,618	12,618
Retirement	63,500	78,857	82,145	82,145
Payroll Tax	20,981	18,325	18,991	18,991
Other Postemployment Benefits (OPEB)	19,718	12,999	10,212	10,212
401 (k) Employer Match	9	23	23	23
Employee Group Insurance	30,811	48,152	31,203	31,203
Workers Comp Insurance	676	3,461	4,537	4,537
Communication Services Expense	3,131	4,380	1,000	1,000
Insurance	8,230	9,025	15,947	15,947
Maintenance	1,705	-	1,000	1,000
Maintenance - Building	-	8,577	-	-
Professional / Membership Dues	2,219	3,000	3,000	3,000
Department Cash Shortage	3	-	-	-
Printing	1,285	1,043	1,289	1,289
Postage	6,641	6,717	5,497	5,497
Professional and Special Services - General	42,571	-	-	-
Professional and Special Services - County	22,760	-	381	381
Professional and Special Services - Information Technology	91,766	72,279	85,474	85,474
Professional and Special Services - Health	-	-	21,645	21,645
Subaward Services	115,138	-	-	-
Short-Term Rents and Leases - Buildings & Improvements	2,702,036	-	-	-
Employee Benefits Systems	1,996	2,431	3,680	3,680
PC Acquisition	25,055	2,500	2,500	2,500
Advertising	910	1,200	1,000	1,000
Special Department Expense	-	4,350	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	6,292	5,000	6,300	6,300
Transportation and Travel	11	4,605	2,500	2,500
Utilities	466,426	1,574	-	-
Support and Care of Persons	3,505,141	3,497,573	3,232,615	3,232,615
Transfer Out A-87 Costs	55,599	59,836	242,006	242,006
Intrafund Transfers / Services Out	34,136	-	10,882	10,882
Intrafund Transfers / Services In (Contra Expense)	(378,379)	(91,664)	-	-
Cost Allocation	42,178	66,757	72,778	72,778
Imprest Cash Clearing	196	-	-	-
Total Expenditures / Appropriations	**$ 7,168,735**	**$ 4,074,314**	**$ 4,104,071**	**$ 4,104,071**
Total	**$ (72,860)**	**$ -**	**$ -**	**$ -**

Mission Statement:

The Human Resources Department delivers innovative services as a strategic partner, empowering County departments to deliver exemplary services to our residents, visitors, and employees.

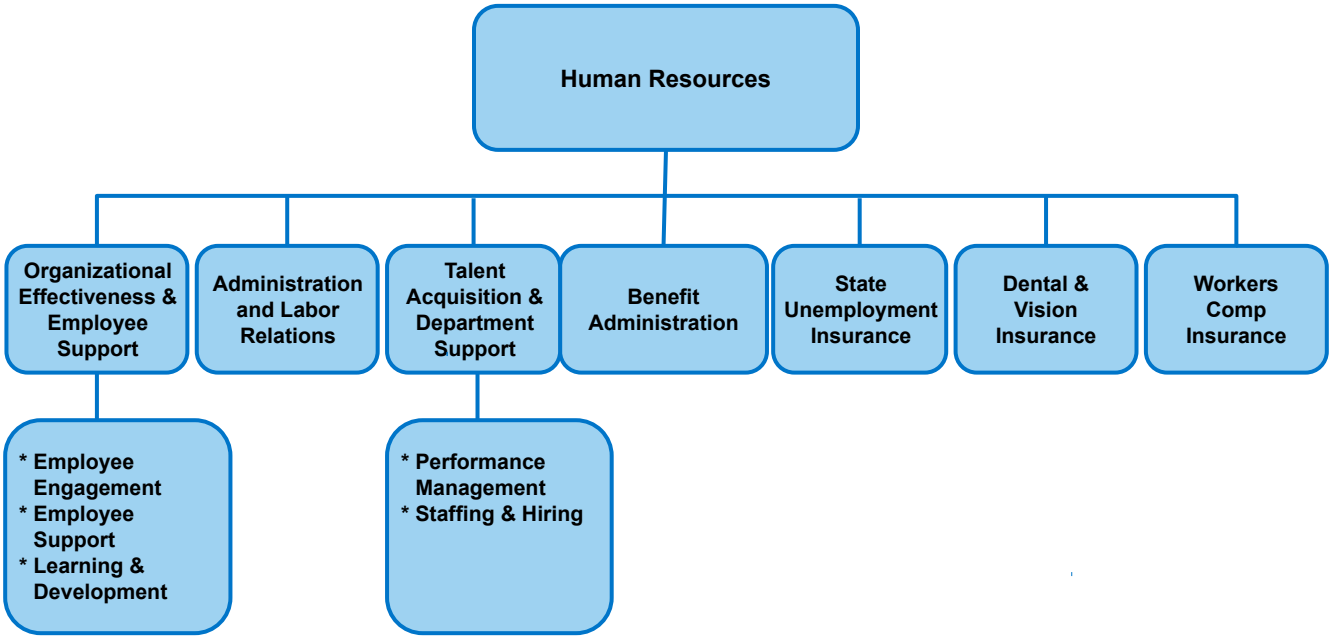
Human Resources
Cost Center Summary
Fiscal Year 2022-23

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					
Talent Aquisition and Department Support	$ 5,771,786	$ 3,525,634	$ 3,509,819	$ 3,509,819	-0.45%
Organizational Effectiveness & Employee Support	$ -	$ 3,088,764	$ 3,470,741	$ 3,470,741	100.00%
Administration and Labor Relations	$ -	$ 621,957	$ 606,205	$ 606,205	100.00%
Benefit Administration Fund					
Operations and Infrastructure	$ 7,359,820	$ 6,833,860	$ 6,828,730	$ 6,828,730	-0.08%
Dental and Vision Insurance Fund					
Dental and Vision Insurance	$ 5,227,266	$ 5,295,609	$ 5,032,220	$ 5,032,220	-4.97%
State Unemployment Insurance Fund					
State Unemployment Insurance	$ 261,959	$ 290,332	$ 285,659	$ 285,659	-1.61%
Workers Comp Insurance Fund					
Workers Comp Insurance	$ 9,659,629	$ 5,404,045	$ 6,047,912	$ 6,047,912	11.91%

Funded Positions					
Talent Aquisition and Department Support	29	17	17	17	
Organizational Effectiveness & Employee Support	-	16	16	16	
Administration and Labor Relations	-	3	3	3	
Operations and Infrastructure	23	15	15	15	
Total Funded Positions	**52**	**51**	**51**	**51**	**0.00%**
Total Allocated Positions	**52**	**51**	**51**	**51**	**0.00%**

Human Resources

Kate Sampson, Director



Talent Acquisition and Department Support – Cost Center 17005

Purpose:

Talent Acquisition and Department Support provides dedicated services to County departments, applicants, and employees in the areas of recruitment and selection; exam development and administration; classification and compensation; workforce productivity; and performance management.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - Health of $52,000 due to Placer County's provider of pre-employment physicals increasing rates in FY 2022-23.

Program Title	Program Description	Program Cost
Staffing and Hiring	Sustain Placer County's reputation as an employer of choice by partnering with departments to identify staffing needs and recruit the most qualified candidates; promote a culture of diversity, equity, and inclusion; conduct organizational and staffing analyses, including succession planning for key/critical positions; and ensure positions are appropriately classified and competitively compensated.	$ 3,278,087
Performance Management	Provide comprehensive human resources expertise to guide supervisors and managers in building and maintaining a productive workforce through performance management, staff development, and corrective actions.	$ 231,732

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

Fund: General Fund

Cost Center: CC17005 Talent Acquisition and Department Support

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	4,956,961	2,679,474	5,596,118	5,596,118
Miscellaneous	105	-	-	-
Total Revenue	**$ 4,957,066**	**$ 2,679,474**	**$ 5,596,118**	**$ 5,596,118**
Expenditures / Appropriations				
Salaries and Wages	2,502,129	1,638,627	1,616,584	1,616,584
Salary Savings	-	(242,243)	(102,647)	(102,647)
Employee Paid Sick Leave	20,164	-	-	-
Overtime and Call Back	8	-	-	-
Cafeteria Plans (Non-PERS)	88,672	68,399	67,781	67,781
Retirement	831,101	617,330	613,103	613,103
Payroll Tax	180,873	123,210	121,225	121,225
Other Postemployment Benefits (OPEB)	171,174	76,233	54,408	54,408
401 (k) Employer Match	13,076	7,087	7,120	7,120
Employee Group Insurance	459,011	327,016	295,212	295,212
Workers Comp Insurance	29,938	5,661	7,093	7,093
Communication Services Expense	10,992	4,933	5,173	5,173
Food	965	1,000	3,144	3,144
Insurance	27,109	18,175	21,644	21,644
Parts	2,856	1,689	500	500
Maintenance	17,557	733	953	953
Maintenance - Building	104,503	127,359	-	-
Professional / Membership Dues	12,741	4,130	3,698	3,698
Misc Expense	1,674	-	-	-
Printing	31,313	43,412	-	-
Other Supplies	26,011	7,263	11,040	11,040
Postage	3,748	4,545	-	-
Procurement Card Purchase / Clearing Account	(18)	-	-	-
Professional and Special Services - General	138,391	250,000	230,000	230,000
Professional and Special Services - Legal	278,896	-	-	-
Professional and Special Services - Information Technology	366,449	337,307	229,324	229,324
Professional and Special Services - Health	92,443	95,000	147,000	147,000
Employee Benefits Systems	29,227	36,411	20,672	20,672
PC Acquisition	2,580	-	-	-
Commissioner's Fees	3,500	-	-	-
Advertising	41,348	45,000	45,000	45,000
Special Department Expense	5,064	840	-	-
Tuition Reimbursement	58,325	-	-	-
Training / Education	164,470	11,149	11,149	11,149
Transportation and Travel	629	14,566	11,451	11,451
Utilities	52,232	46,282	-	-
Intra Fund Services	-	10,000	10,000	10,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services Out	2,635	-	-	-
Cost Allocation	-	(155,480)	79,192	79,192
Total Expenditures / Appropriations	**$ 5,771,786**	**$ 3,525,634**	**$ 3,509,819**	**$ 3,509,819**
Total	**$ (814,720)**	**$ (846,160)**	**$ 2,086,299**	**$ 2,086,299**

Organizational Effectiveness & Employee Support – Cost Center 17006

Purpose:

Organizational Effectiveness & Employee Support provides employee assistance, learning and development, and engagement programs that promote the employee experience to enhance organizational and job effectiveness.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of $321,362 mainly due to the reallocation of staff budget from other Human Resource cost centers which better aligns worker duties.

Program Title	Program Description	Program Cost
Employee Support	Coordinate and administer the County's employee support programs, including deferred compensation, leaves of absence, retirement planning, and workers' compensation. Ensure programs such as deferred compensation and leave management comply with federal and state regulations.	$ 1,970,985
Learning & Org Development	Foster a continuous learning environment and ensure completion of compliance-related training. Build an effective workforce through learning and development efforts that support the "whole person" concept including career, skill, and leadership development opportunities while maximizing technological resources.	$ 908,093
Employee Engagement	Support a positive employee experience through employer-sponsored programs that encourage employees to develop a positive work life balance; enhance employee organizational and job engagement; promote health, safety, and wellness; improve quality of life; and promote a healthy workforce.	$ 591,663

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

Fund: General Fund

Cost Center: CC17006 Organizational Effectiveness & Employee Support

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	-	2,327,797	-	-
Total Revenue	**$ -**	**$ 2,327,797**	**$ -**	**$ -**
Expenditures / Appropriations				
Salaries and Wages	-	1,404,365	1,618,050	1,618,050
Cafeteria Plans (Non-PERS)	-	58,721	66,265	66,265
Retirement	-	540,330	635,879	635,879
Payroll Tax	-	106,156	121,866	121,866
Other Postemployment Benefits (OPEB)	-	65,379	51,341	51,341
401 (k) Employer Match	-	6,608	7,870	7,870
Employee Group Insurance	-	286,667	286,317	286,317
Workers Comp Insurance	-	4,724	6,724	6,724
Communication Services Expense	-	4,883	4,883	4,883
Food	-	57,294	55,150	55,150
Parts	-	1,432	500	500
Maintenance	-	6,953	7,582	7,582
Professional / Membership Dues	-	16,147	17,360	17,360
Printing	-	9,420	9,420	9,420
Other Supplies	-	22,614	18,946	18,946
Professional and Special Services - General	-	-	9,000	9,000
Professional and Special Services - Information Technology	-	-	105,682	105,682
Rents and Leases - Buildings & Improvements	-	5,000	5,000	5,000
Employee Benefits Systems	-	-	19,577	19,577
Small Equipment	-	500	500	500
Special Department Expense	-	2,557	2,589	2,589
Tuition Reimbursement	-	55,000	55,000	55,000
Training / Education	-	260,973	265,420	265,420
Transportation and Travel	-	7,903	14,615	14,615
Intra Fund Services	-	19,918	19,918	19,918
Cost Allocation	-	145,220	65,287	65,287
Total Expenditures / Appropriations	**$ -**	**$ 3,088,764**	**$ 3,470,741**	**$ 3,470,741**
Total	**$ -**	**$ (760,967)**	**$ (3,470,741)**	**$ (3,470,741)**

Administration and Labor Relations – Cost Center 17007

Purpose:

Administration and Labor Relations provides labor and employee relations support for Placer County and its employees.

Major Budget Adjustments and Initiatives:

- Increase in Maintenance - Building of $141,387 due to the realignment of internal service fund costs to this cost center that were previously budgeted in another cost center within HR.

Program Title	Program Description	Program Cost
Employee & Labor Relations	Manage collective bargaining activities including contract negotiations. Employ a collaborative approach to resolve contract disputes and employee matters.	$ 606,205

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

Fund: General Fund

Cost Center: CC17007 Administration and Labor Relations

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	-	164,461	-	-
Total Revenue	**$ -**	**$ 164,461**	**$ -**	**$ -**
Expenditures / Appropriations				
Salaries and Wages	-	152,444	93,128	93,128
Cafeteria Plans (Non-PERS)	-	3,371	2,267	2,267
Retirement	-	58,243	36,376	36,376
Payroll Tax	-	9,216	5,645	5,645
Other Postemployment Benefits (OPEB)	-	3,647	1,753	1,753
401 (k) Employer Match	-	555	286	286
Employee Group Insurance	-	12,719	10,256	10,256
Workers Comp Insurance	-	627	438	438
Communication Services Expense	-	232	232	232
Food	-	1,000	1,000	1,000
Parts	-	320	333	333
Maintenance	-	139	178	178
Maintenance - Building	-	-	141,387	141,387
Professional / Membership Dues	-	94	100	100
Printing	-	-	35,810	35,810
Other Supplies	-	1,344	1,485	1,485
Postage	-	-	3,004	3,004
Professional and Special Services - General	-	101,500	102,500	102,500
Professional and Special Services - Legal	-	250,000	220,000	220,000
Professional and Special Services - County	-	-	9,503	9,503
Professional and Special Services - Information Technology	-	-	21,136	21,136
Employee Benefits Systems	-	-	3,599	3,599
Commissioner's Fees	-	11,000	11,000	11,000
Special Department Expense	-	159	1,008	1,008
Training / Education	-	244	240	240
Transportation and Travel	-	4,843	1,954	1,954
Utilities	-	-	46,066	46,066
Cost Allocation	-	10,260	(144,479)	(144,479)
Total Expenditures / Appropriations	**$ -**	**$ 621,957**	**$ 606,205**	**$ 606,205**
Total	**$ -**	**$ (457,496)**	**$ (606,205)**	**$ (606,205)**

HR Operations and Infrastructure – Cost Center 17001

Purpose:

HR Operations and Infrastructure supports a highly qualified, technically engaged, and safe workforce by funding and administering comprehensive, cost-effective benefit options related to retirement, insurance, and employee assistance programs for Placer County.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Human Resource and Benefit Administration	Coordinate and administer the County's benefit programs and self-insurance funds supporting the County's employees, their dependents, and retirees including health, dental, vision, unemployment, and workers compensation. Ensure programs such as deferred compensation, COBRA, leaves of absence, Affordable Care Act, and other mandated benefit programs comply with federal and state regulations.	$ 6,828,730

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

Fund: Employee Benefits Fund
Cost Center: CC17001 Operations 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				
Investment Income	(4,005)	10,000	-	-
Personnel Services	4,597,227	5,151,511	5,013,109	5,013,109
Other Fees and Charges	276,392	301,148	258,072	258,072
Contribution - Retiree Insurance Reimbursement Program	2,091,847	1,524,655	1,524,655	1,524,655
Insurance - Other	300	300	300	300
Miscellaneous	370	-	-	-
Contributions from General Fund	-	29,530	36,917	36,917
Total Revenue	**$ 6,962,131**	**$ 7,017,144**	**$ 6,833,053**	**$ 6,833,053**
Expenditures / Appropriations				
Salaries and Wages	1,884,427	1,532,196	1,469,637	1,469,637
Salary Savings	-	(128,939)	(92,154)	(92,154)
Employee Paid Sick Leave	1,727,542	1,655,628	1,700,000	1,700,000
Overtime and Call Back	493	-	-	-
Cafeteria Plans (Non-PERS)	68,558	69,453	65,271	65,271
Retirement	997,340	963,827	984,966	984,966
Payroll Tax	142,264	115,633	109,647	109,647
Other Postemployment Benefits (OPEB)	136,863	73,531	48,915	48,915
401 (k) Employer Match	14,511	3,750	6,474	6,474
Employee Group Insurance	351,214	247,467	252,727	252,727
Retiree Dental Insurance	1,164,200	1,190,400	1,231,200	1,231,200
Workers Comp Insurance	6,360	5,032	6,241	6,241
Communication Services Expense	3,181	6,000	6,000	6,000
Food	-	3,000	3,000	3,000
Insurance	20,972	23,439	24,952	24,952
Parts	115	1,559	1,740	1,740
Maintenance	188	60,677	60,932	60,932
Maintenance - Building	35,716	-	-	-
Drug & Alcohol Testing	82	200	200	200
Professional / Membership Dues	2,289	2,978	3,259	3,259
Printing	16,796	14,769	5,000	5,000
Other Supplies	12,830	53,855	42,401	42,401
Postage	4,582	7,960	6,000	6,000
Supplier Refund Clearing Account	(19)	-	-	-
Professional and Special Services - General	134,721	234,649	263,730	263,730
Professional and Special Services - Legal	-	4,000	4,000	4,000
Professional and Special Services - County	1,127	15,477	15,000	15,000
Professional and Special Services - Information Technology	150,373	161,815	113,197	113,197
Professional and Special Services - Health	(5,505)	-	-	-
PC Acquisition	-	11,761	-	-
Special Department Expense	159	776	786	786
FSA Expenses	269,405	301,148	258,072	258,072
FSA Admin Fee	5,904	7,200	7,200	7,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	6,487	7,744	17,224	17,224
Transportation and Travel	-	10,013	16,822	16,822
Utilities	17,851	-	-	-
Transfer Out A-87 Costs	188,793	176,862	196,291	196,291
Total Expenditures / Appropriations	**$ 7,359,820**	**$ 6,833,860**	**$ 6,828,730**	**$ 6,828,730**
Total	**$ (397,689)**	**$ 183,284**	**$ 4,323**	**$ 4,323**

Dental and Vision Insurance – Cost Center 17002

Purpose:

To provide a funding source for Placer County's self-insured dental and vision insurance programs.

Major Budget Adjustments and Initiatives:

- Decrease in Contribution - Dental Insurance of $145,080 for Dental Premiums.
- Decrease in Employee Claims of $73,276.

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

Fund: Dental & Vision Insurance Fund
Cost Center: CC17002 Dental & Vision Insurance

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	5,001	10,000	10,000	10,000
Contribution - Dental Insurance	4,430,444	4,588,355	4,443,275	4,443,275
Contribution - Vision Insurance	508,385	504,483	499,031	499,031
Total Revenue	**$ 4,943,829**	**$ 5,102,838**	**$ 4,952,306**	**$ 4,952,306**
Expenditures / Appropriations				
Insurance	8,070	5,974	7,553	7,553
Professional and Special Services - General	614,228	605,379	603,480	603,480
Professional and Special Services - Information Technology	29,484	22,280	6,768	6,768
Employee Benefits Systems	-	143,054	-	-
Employee Claims	4,493,712	4,422,102	4,348,826	4,348,826
Transfer Out A-87 Costs	81,773	96,820	65,593	65,593
Total Expenditures / Appropriations	**$ 5,227,266**	**$ 5,295,609**	**$ 5,032,220**	**$ 5,032,220**
Total	**$ (283,437)**	**$ (192,771)**	**$ (79,914)**	**$ (79,914)**

State Unemployment Insurance – Cost Center 17003

Purpose:

To provide a funding source for Placer County's self-insured unemployment insurance program.

Major Budget Adjustments and Initiatives:

- None.

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

Fund: State Unemployment Insurance Fund
Cost Center: CC17003 State Unemployment Insurance

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	597	-	-	-
Employer Share - State Unemployment Insurance	277,521	264,434	270,679	270,679
Total Revenue	**$ 278,119**	**$ 264,434**	**$ 270,679**	**$ 270,679**
Expenditures / Appropriations				
Insurance	285	485	379	379
Professional and Special Services - General	25,456	18,320	5,783	5,783
Professional and Special Services - Information Technology	286	1,688	1,459	1,459
Employee Benefits Systems	-	16,670	-	-
Employee Claims	231,154	247,965	268,557	268,557
Transfer Out A-87 Costs	4,778	5,204	9,481	9,481
Total Expenditures / Appropriations	**$ 261,959**	**$ 290,332**	**$ 285,659**	**$ 285,659**
Total	**$ 16,159**	**$ (25,898)**	**$ (14,980)**	**$ (14,980)**

Workers Compensation Insurance – Cost Center 17004

Purpose:

To provide a funding source for Placer County's self-insured workers compensation insurance program.

Major Budget Adjustments and Initiatives:

- Increase in Employer Share - Workman's Compensation Insurance revenue of $2.7 million for Pure Premium and Experience Charges.
- Increase in Insurance of $508,732 for the estimated insurance premiums and annual state self-insurance fund assessment.
- Increase in Judgements and Damages of $270,418 to reflect current trends based off of actuals.

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

Fund: Workers Compensation Insurance Fund
Cost Center: CC17004 Workers Comp Insurance

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	31,218	100,000	13,947	13,947
Insurance - Other	3,302,519	400,000	400,000	400,000
Employer Share - Workmans Compensation Insurance	4,448,123	4,733,092	7,478,965	7,478,965
Total Revenue	**$ 7,781,860**	**$ 5,233,092**	**$ 7,892,912**	**$ 7,892,912**
Expenditures / Appropriations				
Insurance	1,350,172	1,488,225	1,996,957	1,996,957
Postage	161	-	-	-
Professional and Special Services - General	627,961	506,236	485,193	485,193
Professional and Special Services - Information Technology	27,827	28,643	51,251	51,251
Employee Benefits Systems	-	184,480	-	-
Judgements and Damages	7,569,065	3,000,000	3,270,418	3,270,418
Transfer Out A-87 Costs	84,443	96,461	144,093	144,093
Operating Transfer Out	-	100,000	100,000	100,000
Total Expenditures / Appropriations	**$ 9,659,629**	**$ 5,404,045**	**$ 6,047,912**	**$ 6,047,912**
Total	**$ (1,877,769)**	**$ (170,953)**	**$ 1,845,000**	**$ 1,845,000**

Mission Statement:

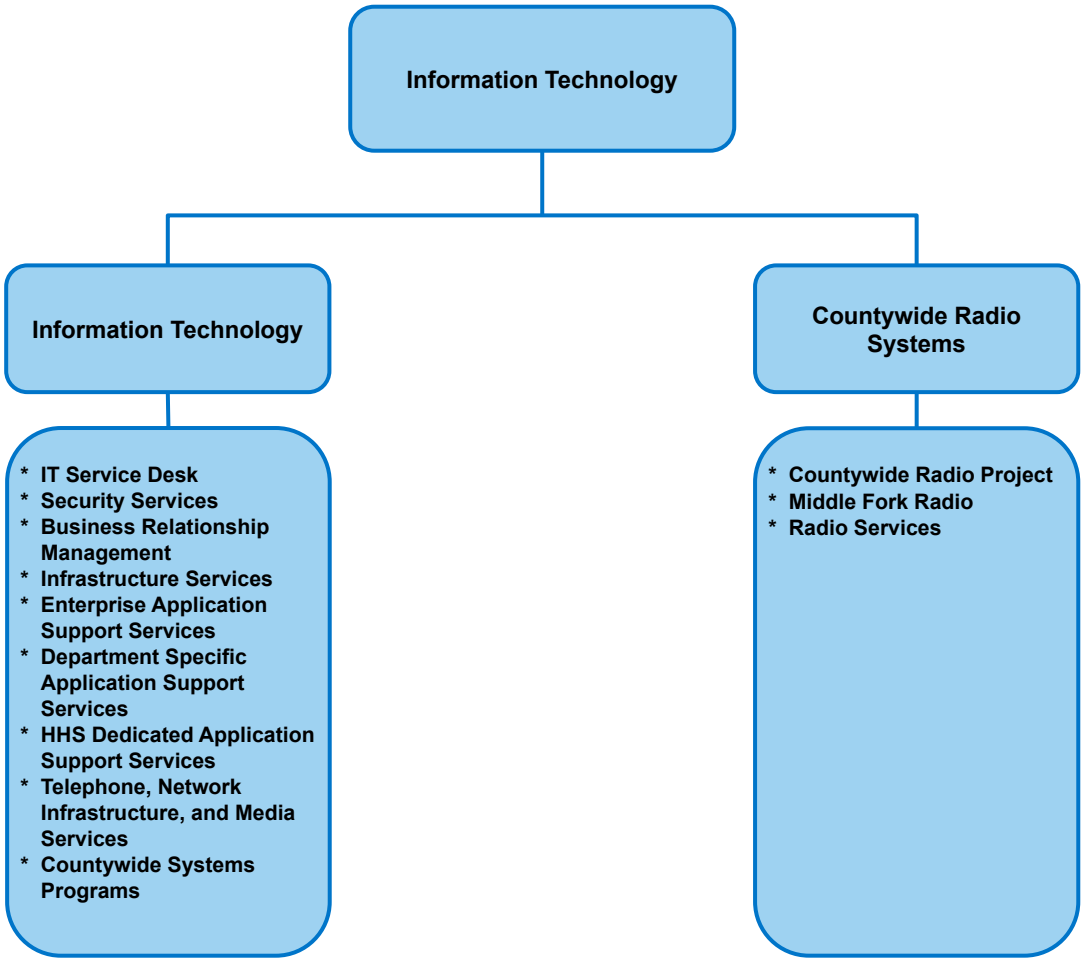
The Information Technology (IT) Department is the central information technology and telecommunications provider for Placer County Departments. The Department's mission is to cost-effectively provide a wide range of technology services essential for customer departments to efficiently deliver quality and timely support to the citizens of Placer County. Its main objective is to reduce the overall cost of information technologies countywide while maximizing value and high-quality service for all County departments.

Information Technology
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
Information Technology Fund					
Information Technology	$ 29,002,790	$ 26,811,101	$ 27,774,284	$ 27,774,284	3.59%
Countywide Radio Systems Fund					
Countywide Radio Systems	$ 2,706,544	$ 2,949,309	$ 3,128,149	$ 3,128,149	6.06%
Funded Positions					
Information Technology	83	77	79	79	
Countywide Radio	-	6	6	6	
Total Funded Positions	**83**	**83**	**85**	**85**	**2.41%**
Total Allocated Positions	**81**	**81**	**83**	**83**	**2.47%**

Information Technology

Jarrett Thiessen, Chief Information Officer



Information Technology – Cost Center 01004

Purpose:

The Information Technology (IT) Department is the central information technology and telecommunications provider for Placer County departments. The IT Department is responsible for the County's technology systems, which includes the planning, implementation, administration, and maintenance of these systems, their infrastructure and subsystems. Some of the County systems maintained and managed by the Department are the data transport network, telecommunication systems, centralized voicemail system and call accounting system.

The IT Department also provides customer departments with comprehensive technology consulting services including project planning and management for system implementations. In addition, the IT Department provides audio and video services to install and design video conferencing and presentation systems. It also oversees cable television franchise agreements for Placer County at large.

Major Budget Adjustments and Initiatives:

- Increase to Information Technology Charges revenue of $633,627 for partial cost recovery of the services provided to the county.
- Increase to Salaries and Wages of $203,998 mainly due to the addition of two funded allocations for the IT service desk.
- Increase in Maintenance of $354,739 for regulated contact escalators including Okta Management and Box.com licenses.

Program Title	Program Description	Program Cost	
IT Service Desk	Functions as the first line of contact for County departments for problem reporting, tracking, and resolution of their technology issues. Provides high quality personal assistance, convenient remote desktop support and first call resolution for requests of services.	$	5,525,483
Security Services	Provides reliable and effective security solutions to protect the County's data and information systems. Services include enforcement of security policies and procedures, implementation of security awareness programs, e-discovery (auditing and forensics), and the compliance to security industry and governmental standards.	$	2,963,692
Business Relationship Management	Provides oversight of planning, management and execution of the County's Information Technology project portfolio. Offers project portfolio management services to customer departments. Assists them with identifying technology that adds value to their customer's experience or internal operations.	$	960,979
Infrastructure Services	Provides centralized management of core IT functions for countywide services. Responsible for the County server infrastructure including compute and storage both on premises and in the Cloud, data protection and disaster recovery, the Active Directory database, email services and mobile device management.	$	4,189,681
Enterprise Application Support Services	Maintains and supports the County's enterprise applications. Services include application development and enhancement, interface management, database and operating system administration as well as vendor and reporting support.	$	2,424,144
Department Specific Application Support Services	Assists departments in the maintenance of Department Specific Applications. Services include application and database support, patch and interface management as well as vendor and reporting support.	$	1,082,982
HHS Dedicated Application Support Services	Provides flexible application support services to the Department of Health and Human Services. Services include patch and interface management, support of and to vendors, SQL database and reporting, and application development and maintenance.	$	3,256,889
Telephone, Network Infrastructure, and Media Services	Provides comprehensive telecommunication services to manage the County's data networks as well as its phone, centralized voicemail and call accounting systems. Maintains and supports the County's various network infrastructures such as Internet, Wi-Fi, LAN and WAN. Offers state-of-theart video and audio production services to County departments. Oversees the cable television franchise agreements for Placer County at large.	$	5,162,886
Countywide Systems Programs	Provides oversight and management of the County's enterprise systems. Services include implementation, maintenance and support of countywide applications as well as assisting the County to identify solutions which best meet its business needs.	$	2,183,070
Overhead	General operating expenditures not directly attributed to a program or service and cost recoveries from other Departments.	$	24,478

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

Fund: Information Technology Systems Services Fund

Cost Center: CC01004 Information Technology Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Franchises	25,844	25,844	25,844	25,844
Investment Income	28,068	82,000	82,000	82,000
Communication Services	782,169	692,423	-	-
Information Technology Charges	474,771	851,820	1,485,447	1,485,447
IT Data and Server	809,820	860,746	1,019,571	1,019,571
Intergov and External Billing	848,460	965,945	883,449	883,449
ITHHS Dedicated	3,034,640	3,264,457	2,792,476	2,792,476
IT Core	17,850,235	18,402,589	18,268,466	18,268,466
IT Countywide System Charges	3,160,363	2,234,255	2,182,406	2,182,406
Other Fees and Charges	546	-	-	-
Miscellaneous	693	-	-	-
Contributions from General Fund	1,811,531	-	-	-
Operating Transfers In	1,801,095	-	-	-
Total Revenue	**$ 30,628,235**	**$ 27,380,079**	**$ 26,739,659**	**$ 26,739,659**
Expenditures / Appropriations				
Salaries and Wages	8,487,491	8,634,364	8,735,585	8,735,585
Salary Savings	-	(574,049)	(587,158)	(587,158)
Employee Paid Sick Leave	47,688	-	-	-
Overtime and Call Back	186,809	160,000	160,000	160,000
Cafeteria Plans (Non-PERS)	424,361	447,729	452,083	452,083
Uniform Allowance	123	120	120	120
Retirement	2,645,953	3,147,071	3,291,941	3,291,941
Payroll Tax	653,638	650,620	659,931	659,931
Other Postemployment Benefits (OPEB)	475,237	328,743	241,159	241,159
401 (k) Employer Match	8,241	10,261	10,260	10,260
Employee Group Insurance	1,412,449	1,487,032	1,516,010	1,516,010
Workers Comp Insurance	78,366	73,877	89,835	89,835
Clothing and Personal	-	750	750	750
Communication Services Expense	813,787	1,000,863	1,021,383	1,021,383
Food	888	-	1,330	1,330
Janitorial Supplies	0	-	-	-
Insurance	80,062	58,485	70,160	70,160
Parts	9,423	8,250	2,750	2,750
Maintenance	5,740,747	5,611,918	5,966,657	5,966,657
Maintenance - Building	167,591	196,428	209,952	209,952
Professional / Membership Dues	3,011	1,860	1,120	1,120
Misc Expense	(334)	-	-	-
Printing	10,829	29,788	11,753	11,753
Other Supplies	7,155	7,023	5,966	5,966
Postage	11,896	12,394	13,825	13,825

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Procurement Card Purchase / Clearing Account	2,309	-	-	-
Professional and Special Services - General	1,556,688	1,328,870	1,224,326	1,224,326
Professional and Special Services - County	26,332	4,998	9,230	9,230
Professional and Special Services - Information Technology	443,759	478,037	645,015	645,015
Rents and Leases - Equipment	677,389	831,717	783,031	783,031
Rents and Leases - Buildings & Improvements	13,074	12,560	17,560	17,560
Small Tools & Instruments	61	1,000	250	250
Employee Benefits Systems	96,214	122,791	106,607	106,607
PC Acquisition	3,169,386	1,450,400	1,450,400	1,450,400
Small Equipment	608,752	399,606	339,000	339,000
Special Department Expense	434	10,680	1,000	1,000
Training / Education	62,353	184,500	115,500	115,500
Transportation and Travel	81,893	242,786	145,192	145,192
Utilities	83,764	71,382	68,423	68,423
Transfer Out A-87 Costs	396,842	264,747	893,338	893,338
Equipment	39,719	113,500	100,000	100,000
Contributions to Other Funds	478,408	-	-	-
Total Expenditures / Appropriations	**$ 29,002,790**	**$ 26,811,101**	**$ 27,774,284**	**$ 27,774,284**
Total	**$ 1,625,445**	**$ 568,978**	**$ (1,034,625)**	**$ (1,034,625)**

Countywide Radio Systems – Cost Center 01010

Purpose:

The Information Technology Department is responsible for developing, managing and maintaining the County's radio networks. These include the County's Interoperable (P25) Radio Network, microwave systems and telemetry (SCADA) network. These systems provide vital services to the County: a 911 dispatch network and communication system for its first responders and a remote communication system to field staff of various departments.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Radio Services	Provides management of the County's radio networks including its Interoperable P25 Radio Network, analog two-way radio infrastructure, backhaul microwave systems and telemetry (SCADA) network. These networks provide critical remote communications to various departments and external agencies.	$ 2,627,909
Countywide Radio Project	Provides a central source of funding and budget control for the tracking of costs and fixed assets for the Countywide Radio Project. This project replaces the County's existing aging radio communication system with its digital radio network to enhance remote communications throughout Placer County. This is a multi-year project and expenditures are budgeted from year to year.	$ 500,240

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

Fund: Countywide Radio Project Fund
Cost Center: CC01010 Countywide Radio Systems

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	2,740	4,000	4,000	4,000
Rents and Concessions	84,101	87,804	94,612	94,612
Aid from Other Placer County	29,603	-	-	-
Communication Services	-	2,248,564	-	-
Communication Services Radio	2,249,143	-	2,287,026	2,287,026
Other Fees and Charges	42,065	42,756	44,000	44,000
Contributions from General Fund	500,000	500,000	500,000	500,000
Operating Transfers In	283,698	-	-	-
Total Revenue	**$ 3,191,350**	**$ 2,883,124**	**$ 2,929,638**	**$ 2,929,638**
Expenditures / Appropriations				
Salaries and Wages	748,510	707,801	717,054	717,054
Salary Savings	-	(46,099)	(43,797)	(43,797)
Overtime and Call Back	11,129	30,000	30,000	30,000
Cafeteria Plans (Non-PERS)	35,623	36,053	36,573	36,573
Uniform Allowance	746	780	780	780
Retirement	220,898	250,895	263,052	263,052
Payroll Tax	57,561	53,949	54,704	54,704
Other Postemployment Benefits (OPEB)	42,144	27,327	19,537	19,537
401 (k) Employer Match	712	990	990	990
Employee Group Insurance	97,298	101,329	102,474	102,474
Workers Comp Insurance	3,156	3,039	3,807	3,807
Clothing and Personal	-	750	750	750
Communication Services Expense	101,833	132,000	144,000	144,000
Food	312	-	500	500
Insurance	7,211	8,121	6,463	6,463
Parts	1,417	500	10,250	10,250
Maintenance	389,492	470,123	479,692	479,692
Maintenance - Building	42,971	50,666	76,227	76,227
Fuels & Lubricants	14,882	7,500	7,500	7,500
Materials - Buildings & Improvements	11	-	-	-
Professional / Membership Dues	481	2,000	2,000	2,000
Printing	855	2,102	627	627
Other Supplies	19	700	700	700
Postage	300	1,392	4,133	4,133
Professional and Special Services - General	248,668	256,000	248,000	248,000
Professional and Special Services - Technical, Engineering and Environmental	2,896	28,452	-	-
Professional and Special Services - County	24,736	-	30,586	30,586
Professional and Special Services - Information Technology	50,061	59,048	59,019	59,019
Short-Term Rents and Leases - Equipment	5,400	-	-	-
Rents and Leases - Buildings & Improvements	174,639	189,539	198,618	198,618
Small Tools & Instruments	-	7,000	7,000	7,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Employee Benefits Systems	5,830	-	6,511	6,511
PC Acquisition	-	-	2,000	2,000
Small Equipment	91,396	180,000	186,000	186,000
Advertising	3,465	500	500	500
Special Department Expense	-	5,000	5,000	5,000
Training / Education	4,280	10,000	22,000	22,000
Transportation and Travel	45,158	73,913	75,514	75,514
Utilities	83,705	107,776	79,588	79,588
Lease Purchase Principal	114,768	114,768	122,698	122,698
Lease Purchase Interest	25,472	25,472	17,542	17,542
Transfer Out A-87 Costs	21,378	39,923	79,557	79,557
Equipment	27,130	10,000	70,000	70,000
Total Expenditures / Appropriations	**$ 2,706,544**	**$ 2,949,309**	**$ 3,128,149**	**$ 3,128,149**
Total	**$ 484,806**	**$ (66,185)**	**$ (198,511)**	**$ (198,511)**

Mission Statement:

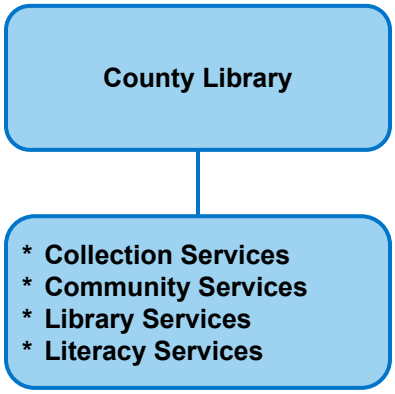
Placer County Library connects people and strengthens community for a better future.

County Library
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
County Library Fund					
County Library	$ 7,704,102	$ 8,653,559	$ 8,020,222	$ 8,020,222	-7.32%
Funded Positions					
County Library	49	49	49	49	
Total Funded Positions	**49**	**49**	**49**	**49**	**0.00%**
Total Allocated Positions	**49**	**49**	**49**	**49**	**0.00%**

County Library

Mary George, Director



County Library – Cost Center 15001

Purpose:

The Library's core function is to provide library services to the residents of Placer County, including an up-to-date collection of library materials reflective of community interests, skilled staff to assist customers, attractive community libraries, and enriching, entertaining library programs.

Major Budget Adjustments and Initiatives:

- Decrease in Equipment of $100,000 for a one time purchase of a vehicle in prior fiscal year.
- Increase in Special Department Expense of $164,368 for the purchase of library materials and subscriptions.

Program Title	Program Description	Program Cost
Community Services	Encourage and engage citizens to support Placer County Library. Library Administration, the Library Advisory Board, The Literacy Support Council, and the Friends of the Library work collectively to support the Placer County Library system through a shared Operating Agreement. The Literacy Support Council and the Friends of the Library are community members who value the service of libraries and extend the library's capacity through gift giving, fundraising, volunteering, and serving as advocates for Placer County Library. The Literacy Support Council and Friends of the Library groups in Placer County operate with a self-elected board of directors representing the community. Each group was established with individual by-laws, is recognized by the State of California, and functions independently from Placer County Library Administration and the County of Placer. Library Administration seeks input from the community including the Literacy Support Council and the Friends of the Library regarding long-range planning of the library system, explains Library policies and procedures as they relate to Literacy Support Council and Friends of the Library activities and ensure that they are followed, and identifies Library initiatives and priorities that the Literacy Support Council and/or Friends of the Library may fund. Encourage and engage citizens to support Placer County Library. Library Administration, the Library Advisory Board, The Literacy Support Council, and the Friends of the Library work collectively to support the Placer County Library system through a shared Operating Agreement. The Literacy Support Council and the Friends of the Library are community members who value the service of libraries and extend the library's capacity through gift giving, fundraising, volunteering, and serving as advocates for Placer County Library. The Literacy Support Council and Friends of the Library groups in Placer County operate with a self-elected board of directors representing the community. Each group was established with individual by-laws, is recognized by the State of California, and functions independently from Placer County Library Administration and the County of Placer. Library Administration seeks input from the community including the Literacy Support Council and the Friends of the Library regarding long-range planning of the library system, explains Library policies and procedures as they relate to Literacy Support Council and Friends of the Library activities and ensure that they are followed, and identifies Library initiatives and priorities that the Literacy Support Council and/or Friends of the Library may fund. The Library Advisory Board (LAB) has six members appointed by the Board of Supervisors: one from each of the five supervisorial districts with an additional representative for the Tahoe area and two members from the City of Auburn. Pre-pandemic, the Library had administered a robust volunteer program that included approximately 250 individuals at any given time. In the coming Fiscal Year, Library Administration will work to envision the safe reintroduction of volunteer work in library spaces with an initial emphasis on support of adult learners who participate in the Placer Adult Literacy Services (PALS) program.	$ 213,810
Library Collection Services	Lend and provide access to an up-to-date collection of books and materials reflective of community interests to library cardholders of all ages including access to a variety of e-resources, databases, and the Internet. The Placer County Library offers more than 212,222 physical items collectively housed in nine brick and mortar library locations for the community to borrow. A robust delivery system routes items from one location to another driven by customer requests. The virtual library holds 70,766 e-books/e-audiobooks available for download 24/7. Included on the website is also an electronic library card application to help users meet immediate demands for library resources. To remain viable, the library's collection must be continually funded and refreshed. Since the COVID-19 Pandemic began, the library has been steadily adding new electronic resources for the convenience and safety of library users and to support virtual learning. Demand for this resource has risen 25% since March 2020 and we expect demand for e-resources to continue to grow over the next Fiscal Year. Placer County Library has a service area that covers over 1,500 square miles and a legal service population of 201,687 citizens. There are currently 105,298 registered active library card holders.	$ 1,212,657

continued

Program Title	Program Description	Program Cost
Library Services	Create library programs that strengthen community literacy, the love of reading and life-long learning, and provide open access to community space and public events that enrich, inform, empower, and entertain. Offer outreach opportunities through mobile library services. In the coming year, the library will be reimagining ways in which to engage community members post-pandemic. Eventually the Library will begin offering in-person services and programming in a limited capacity. Year-round virtual programming will continue as a preferred alternative to on site services including a digital 2021 Summer Reading Program. Inside the libraries, seating areas and furnishings will be socially engineered and flexible to offer maximum safety and comfort, adding to the plexiglass and safety protocols already in place. Additionally, mobile library services will be reinvented to include delivery of items to individuals in remote and rural locations from a smaller, more sustainable vehicle accessible for all library staff to drive.	$ 5,441,268
Literacy Services	Placer County Library Literacy Services connect those in need with free, confidential one-on-one reading, writing, high school equivalency and English language skills, family literacy services, and basic computer assistance. Because of the COVID-19 Pandemic, in-person literacy services including those under the Placer Adult Literacy Services (PALS) program were paused; these include: One-on-one tutoring including partnership with Placer County Jails, ESL offerings including Conversation Club, and digital literacy training. In the coming Fiscal Year, Library Administration will work toward these three goals to support County-wide literacy: Staff Training The PALS program has been coordinated by a Library Specialist whose functional assignment area was library literacy. Responsibilities for this role included, among other duties, leading the training of volunteers, assessing and subsequent tracking of learners' progress, outreaching to and partnering with agencies providing educational services to learners, collecting and analyzing data, and preparing the annual budget and grant proposals. This fiscal year will shift from a single lead for PALS coordination to a comprehensive decentralization of the work of literacy. Under the direction of the Senior Librarian managing the literacy program, the Library Specialist assigned to PALS will create instructional materials for literacy—written and/or online sessions for assessment tools, evaluation, placement, and tutor training. These materials will serve as both training for all other Library Specialists, but also as legacy documents as indicated in the Placer County Library's 2020-2025 Strategic Plan under the Service-Oriented Workforce goal on succession planning. One-on-One Adult Tutoring COVID-19 upended the model of literacy instruction and learning, i.e., face-to-face volunteer tutor/learner sessions. In the upcoming fiscal year, we will establish protocols for safe interactions between tutors and learners. Approaches could include online conferencing solutions (Zoom, Skype, et al.), physically distant exchanges (use of Plexiglas dividers), email, and phone. Vital to successful tutor/learner sessions will be establishing training sessions for volunteer tutors. Because of the pause in the PALS program, tutors will not only need to be trained in new processes of communication with students but will need to be re-trained in principles of language learning and language instruction. This will be an ideal time for Library Specialists' training, as the processes for PALS are being rebuilt for a post-COVID environment. Family Literacy In the last two years, library literacy services have added an emphasis on family literacy. Family literacy refers to the intergenerational nature of literacy, most often supporting parents' improved language learning in the context of their children's emerging mastery of letters, phonics, vocabulary, and numeracy. This had been provided by modeling practices of dialogic reading and having quality reading materials available to families. In the upcoming fiscal year, library staff supporting literacy services will explore ways to bring materials, instruction, and most importantly a relationship with the library to targeted communities.	$ 290,596
Overhead	Systemwide shared overhead and general operating expenditures not directly attributed to a specific library, division or program.	$ 861,891

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

Fund: County Library Fund
Cost Center: CC15001 County Library

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	5,600,154	5,844,893	6,137,139	6,137,139
Taxes - Railroad Unitary Property	4,117	4,281	4,497	4,497
Taxes - Unitary and Op Non-Unitary Property	143,810	149,562	157,038	157,038
Taxes - Current Unsecured Property	133,617	132,564	139,191	139,191
Taxes - Delinquent Secured Property	(340)	(2,600)	(2,730)	(2,730)
Taxes - Delinquent Unsecured Property	889	1,582	1,661	1,661
Taxes - Current Supplemental Property	171,101	163,279	171,444	171,444
Taxes - Delinquent Supplemental Property	163	110	116	116
Residual Property Taxes	226,666	212,511	223,139	223,139
Pass-Through Property Taxes	113,795	104,602	109,833	109,833
Other Taxes	2,693	2,538	2,666	2,666
Forfeitures and Penalties	9,203	25,000	61,000	61,000
Investment Income	8,766	12,000	12,000	12,000
Rents and Concessions	-	500	6,000	6,000
State Aid - Library	71,785	58,000	58,000	58,000
State Homeowners Property Tax Relief	38,906	38,500	40,426	40,426
Aid from Other Agencies	-	12,000	12,000	12,000
Aid from Other Cities	12,000	-	-	-
Donations	19,680	25,000	53,000	53,000
Miscellaneous	0	-	-	-
Contributions from General Fund	1,869,237	1,601,045	1,601,046	1,601,046
Contributions from Other Funds	-	268,192	270,056	270,056
Total Revenue	**$ 8,426,242**	**$ 8,653,559**	**$ 9,057,522**	**$ 9,057,522**
Expenditures / Appropriations				
Salaries and Wages	2,670,271	3,020,642	3,030,224	3,030,224
Salary Savings	-	(216,060)	(211,392)	(211,392)
Employee Paid Sick Leave	14,988	1,500	-	-
Extra Help	-	40,000	90,000	90,000
Overtime and Call Back	1,387	15,000	7,000	7,000
Cafeteria Plans (Non-PERS)	142,470	163,516	164,070	164,070
Retirement	867,344	1,112,810	1,154,530	1,154,530
Payroll Tax	203,552	466,500	230,537	230,537
Other Postemployment Benefits (OPEB)	279,698	210,212	150,282	150,282
401 (k) Employer Match	750	3,001	3,000	3,000
Employee Group Insurance	555,909	596,000	624,387	624,387
Workers Comp Insurance	8,308	8,852	12,001	12,001
Communication Services Expense	47,816	95,000	60,000	60,000
Food	972	-	-	-
Insurance	26,986	24,204	32,506	32,506
Parts	9,121	-	-	-
Auto	102,185	-	-	-
Maintenance	78,629	107,500	80,000	80,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Maintenance - Building	431,406	523,441	400,255	400,255
Professional / Membership Dues	24,322	5,000	8,000	8,000
Misc Expense	10	-	-	-
Printing	21,062	72,791	56,951	56,951
Other Supplies	35,493	100,044	100,002	100,002
Postage	4,417	9,904	10,992	10,992
Procurement Card Purchase / Clearing Account	344	-	-	-
Professional and Special Services - General	13,763	60,000	25,050	25,050
Professional and Special Services - County	19,174	1,539	5,480	5,480
Professional and Special Services - Information Technology	428,578	411,373	397,092	397,092
Rents and Leases - Buildings & Improvements	8,540	9,000	9,360	9,360
Small Tools & Instruments	1,020	-	-	-
Employee Benefits Systems	49,312	60,005	60,003	60,003
PC Acquisition	272	-	-	-
Small Equipment	14,754	-	-	-
Advertising	55	-	-	-
Special Department Expense	701,796	537,428	701,796	701,796
Training / Education	1,025	-	5,000	5,000
Transportation and Travel	21,158	78,433	75,409	75,409
Utilities	317,598	414,739	447,077	447,077
Taxes and Assessments	100	-	-	-
Transfer Out A-87 Costs	541,141	621,185	290,610	290,610
Equipment	-	100,000	-	-
Intrafund Transfers / Services Out	58,378	-	-	-
Total Expenditures / Appropriations	**$ 7,704,102**	**$ 8,653,559**	**$ 8,020,222**	**$ 8,020,222**
Total	**$ 722,140**	**$ -**	**$ 1,037,300**	**$ 1,037,300**

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)**	**$ -**	**$ -**	**$ -**

Mission Statement:

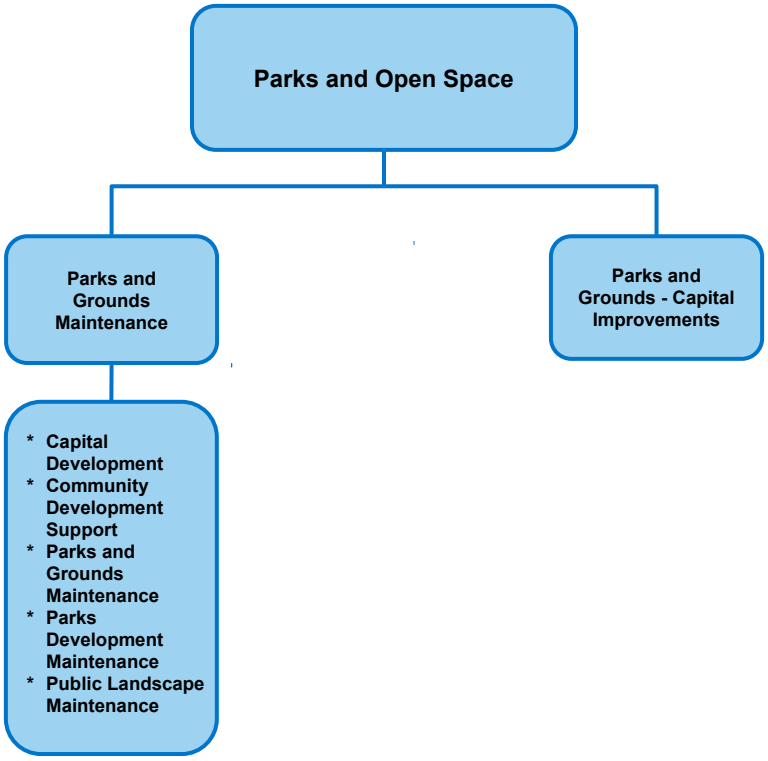
Our mission is to enrich the lives of the residents of Placer County by connecting people to outdoor recreation and enhancing access to natural resources through the acquisition, development, operation, and maintenance of parks, trails, and beaches.

Parks and Open Space
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					
Parks & Grounds Services	$ 4,796,938	$ 6,068,838	$ 6,181,315	$ 6,181,315	1.85%
TOTAL GENERAL FUND	**$ 4,796,938**	**$ 6,068,838**	**$ 6,181,315**	**$ 6,181,315**	**1.85%**
Capital Fund Fund					
Parks and Grounds - Capital Improvements	$ 1,297,946	$ 9,309,867	$ 13,633,274	$ 13,633,274	46.44%
TOTAL CAPITAL FUND	**$ 1,297,946**	**$ 9,309,867**	**$ 13,633,274**	**$ 13,633,274**	**46.44%**
Funded Positions					
Parks & Grounds Services	21	21	24	24	
Total Funded Positions	**21**	**21**	**24**	**24**	**14.29%**
Total Allocated Positions	**21**	**21**	**24**	**24**	**14.29%**

Parks and Open Space

Steve Gayfield, Director



Parks & Grounds Services – Cost Center 12015

Purpose:

Provides operation, maintenance and construction services to park facilities and beaches in unincorporated Placer County, and provides or manages contracts for grounds maintenance for other county owned facilities, landscaped rights of way, and properties. Provides vegetation management on County owned properties for wildfire risk reduction and public safety. Additional responsibilities include planning, acquisition, construction, and maintenance of county trails and public open space. Much of this is accomplished by working in partnership with volunteers, communities, and development projects.

Major Budget Adjustments and Initiatives:

- This cost center was previously housed in the Department of Public Works but has been moved to the newly created Department of Parks and Open Space.
- Increase in Professional and Special Services - General of $322,846 driven by increase in ranger services.
- Increase in Salaries and Benefits of $388,462 driven by a net increase of three allocated positions.

Program Title	Program Description	Program Cost
Parks and Grounds Maintenance	Provides opportunities for the public to engage in organized and spontaneous outdoor recreation. Plans and operates parks, community halls, and Tahoe Beaches in partnership with citizens, volunteers, agencies and developers. Ensures recreational service level standards are maintained as population and use increase through private development, and reviews development submittals for compliance with design and funding standards. Maintains landscaped grounds around county buildings to benefit residents, employees and visitors; while exceeding water conservation goals, enhancing aesthetics, and minimizing labor.	$ 4,039,344
Community Development Support	Works with the development community and other Departments to ensure new development conforms to park, trail, and landscape standards of the General Plan, Community Plans, and adopted service level standards; ensures new development delivers its fair share of development and ongoing costs through the administration of fee programs, assessments, special taxes. Ensures the delivery of high-quality park, trail, and landscape amenities in new development through plan review and field inspection during the construction process. Helps administer fee programs, assessments, and special taxes that support public park and trail development and operation.	$ 602,189
Capital Development	Provides advanced planning for active and passive parks and for the future system of interconnected trails throughout Placer County and adjacent jurisdictions for hiking, bicycling, and equestrian use. Accomplishes goals in partnership with citizens, volunteers, other agencies and private developers. Provides detailed design, environmental review, permitting and construction of new parks, trails, trailheads, beach facilities, open space development, and landscaped areas.	$ 438,589
Overhead	General operating expenditures not directly attributed to a program or service.	$ 1,101,193

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

Fund: General Fund
Cost Center: CC12015 Parks & Grounds Maintenance

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Construction Permits	755	-	-	-
Investment Income	(29)	-	-	-
Rents and Concessions	39,246	30,000	-	-
Lease Principal Income (Lessor)	-	-	28,000	28,000
Lease Interest Income (Lessor)	-	-	2,000	2,000
Planning - At Cost Projects Fees	1,122	30,000	30,000	30,000
Park and Recreation Services	718,102	700,000	720,429	720,429
Facilities Services	62,639	133,000	62,000	62,000
Other Fees and Charges	211,941	150,000	-	-
Transfer In A-87 Costs	828,770	3,003,041	2,226,594	2,226,594
Miscellaneous	1,500	-	-	-
Contributions from Other Funds	25,563	-	-	-
Operating Transfers In	50,000	-	-	-
Total Revenue	**$ 1,939,608**	**$ 4,046,041**	**$ 3,069,023**	**$ 3,069,023**
Expenditures / Appropriations				
Salaries and Wages	1,481,586	1,653,857	1,845,332	1,845,332
Salary Savings	-	(123,137)	(122,406)	(122,406)
Employee Paid Sick Leave	177,520	-	-	-
Extra Help	-	84,000	84,000	84,000
Overtime and Call Back	22,185	20,000	30,000	30,000
Cafeteria Plans (Non-PERS)	70,760	86,655	99,454	99,454
Uniform Allowance	3,758	3,901	4,792	4,792
Retirement	444,168	619,813	694,322	694,322
Payroll Tax	108,007	123,263	140,153	140,153
Other Postemployment Benefits (OPEB)	108,586	85,800	72,535	72,535
401 (k) Employer Match	999	1,500	2,250	2,250
Employee Group Insurance	336,343	373,441	432,587	432,587
Workers Comp Insurance	36,092	34,185	68,721	68,721
Pesticides	1,111	-	5,000	5,000
Clothing and Personal	179	-	-	-
Communication Services Expense	37,437	44,760	44,760	44,760
Food	2,496	-	2,500	2,500
Janitorial Supplies	5,622	5,000	5,000	5,000
Refuse Disposal	31,956	15,000	32,000	32,000
Insurance	4,312	61,389	66,192	66,192
Parts	8,165	45,000	10,000	10,000
Maintenance	62,097	36,810	36,810	36,810
Maintenance - Building	76,658	50,786	194,484	194,484
Fuels & Lubricants	4,677	7,000	7,000	7,000
Materials - Buildings & Improvements	65,992	158,602	75,000	75,000
Maintenance - Janitorial	-	38,000	-	-
Services	6,022	-	-	-
Laboratory Supplies	1,559	-	1,600	1,600

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Drug & Alcohol Testing	-	500	-	-
Professional / Membership Dues	2,854	3,000	3,000	3,000
Services and Supplies	4,670	-	-	-
Misc Expense	3,379	-	-	-
Printing	10,208	12,278	12,486	12,486
Other Supplies	25,525	132	20,054	20,054
Postage	6,977	3,581	4,479	4,479
Professional and Special Services - General	532,010	156,300	479,146	479,146
Professional and Special Services - Technical, Engineering and Environmental	911,001	1,470,178	1,371,497	1,371,497
Professional and Special Services - County	56,835	-	2,538	2,538
Professional and Special Services - Information Technology	156,728	160,435	137,088	137,088
Rents and Leases - Equipment	14,559	20,000	20,000	20,000
Small Tools & Instruments	20,195	-	20,000	20,000
Employee Benefits Systems	21,493	26,136	25,434	25,434
PC Acquisition	1,683	6,000	6,000	6,000
Commissioner's Fees	410	1,000	1,000	1,000
Aggregates & Oil	31	-	-	-
Signing & Safety Material	2,932	-	6,500	6,500
Small Equipment	42,756	-	15,000	15,000
Advertising	2,122	-	2,000	2,000
Special Department Expense	2,835	37,000	16,500	16,500
Safety Clothing - Other Agency	1,626	-	-	-
Landfill Dump Fee	463	-	-	-
Training / Education	1,574	-	14,000	14,000
Transportation and Travel	172,483	205,559	268,008	268,008
Utilities	133,569	90,000	134,958	134,958
Operating Materials	42,629	-	-	-
Taxes and Assessments	4,392	-	4,500	4,500
Equipment	86,934	104,000	100,000	100,000
Operating Transfer Out	109,373	114,197	117,925	117,925
Contributions to Other Funds	20,261	-	-	-
Intrafund Transfers / Services Out	479,693	727,817	258,776	258,776
Intrafund Transfers / Services In (Contra Expense)	(1,173,547)	(494,900)	(691,660)	(691,660)
Total Expenditures / Appropriations	**$ 4,796,938**	**$ 6,068,838**	**$ 6,181,315**	**$ 6,181,315**
Total	**$ (2,857,331)**	**$ (2,022,797)**	**$ (3,112,292)**	**$ (3,112,292)**

Parks and Grounds – Capital Improvements - Cost Center 12085

Purpose:

Provides efficient, cost effective planning/programming, design, management, and construction of Parks and Grounds Capital Projects.

Major Budget Adjustments and Initiatives:

- This cost center was previously housed in the Department of Public Works but has been moved to the newly created Department of Parks and Open Space.
- Decrease in Contributions from General Fund of $1.1 million for removal of one-time contributions.
- Increase in Project Costs of $2.5 million for the funding of various capital projects.
- Increase in Professional and Special Services - Technical, Engineering and Environmental of $667,090 for adjusted contract expenses in support of multiple projects.

Program Title	Program Description	Program Cost
Parks & Grounds - Capital Improvements	Provides efficient, cost effective planning/programming, design, management, and construction of Parks and Grounds Capital Projects.	$ 13,633,274

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

Fund: Capital Projects Fund
Cost Center: CC12085 Parks & Grounds - Capital Improvements

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	(15)	-	-	-
Planning - At Cost Projects Fees	475,000	-	-	-
Other Fees and Charges	16,700	-	-	-
Miscellaneous	52,090	-	-	-
Contributions from General Fund	-	1,484,200	425,000	425,000
Contributions from Other Funds	1,162,000	-	1,745,000	1,745,000
Operating Transfers In-Capital Improvements	2,040,000	-	-	-
Operating Transfers In	-	1,085,300	-	-
Total Revenue	**$ 3,745,775**	**$ 2,569,500**	**$ 2,170,000**	**$ 2,170,000**
Expenditures / Appropriations				
Salaries and Wages	298	-	-	-
Cafeteria Plans (Non-PERS)	337	-	-	-
Uniform Allowance	2	-	-	-
Retirement	188	-	-	-
Payroll Tax	49	-	-	-
Other Postemployment Benefits (OPEB)	189	-	-	-
Employee Group Insurance	(28)	-	-	-
Workers Comp Insurance	4	-	-	-
Janitorial Supplies	35	-	-	-
Insurance	-	-	2,491	2,491
Materials - Buildings & Improvements	4,579	-	-	-
Maintenance - Janitorial	196	-	-	-
Misc Expense	151	-	-	-
Printing	202	-	122	122
Postage	626	-	-	-
Professional and Special Services - General	289,436	-	50,000	50,000
Professional and Special Services - Technical, Engineering and Environmental	149,297	-	667,090	667,090
Professional and Special Services - County	-	-	35,027	35,027
Short-Term Rents and Leases - Equipment	193	-	-	-
Short-Term Rents and Leases - Buildings & Improvements	458	-	-	-
Small Equipment	274,996	-	-	-
Special Department Expense	(2,391)	-	-	-
Project Costs	512,665	9,309,867	11,796,094	11,796,094
Utilities	125	-	-	-
Operating Materials	8,187	-	-	-
Transfer Out A-87 Costs	-	-	88,558	88,558
Equipment	-	-	12,000	12,000
Operating Transfer Out	56,543	-	-	-
Operating Transfer Out - Capital Improvements	-	-	984,090	984,090
Intra Fund Services	-	-	89,000	89,000
Intrafund Transfers / Services Out	1,608	-	(91,198)	(91,198)
Total Expenditures / Appropriations	**$ 1,297,946**	**$ 9,309,867**	**$ 13,633,274**	**$ 13,633,274**
Total	**$ 2,447,830**	**$ (6,740,367)**	**$ (11,463,274)**	**$ (11,463,274)**

Mission Statement:

The mission of the Probation Department is to promote the safety of the citizens of Placer County by conducting investigations for the court, enforcing court orders, ensuring victims' rights, engaging in crime prevention partnerships, and facilitating the resocialization of offenders through the use of evidence-based supervision and best practices.

Probation

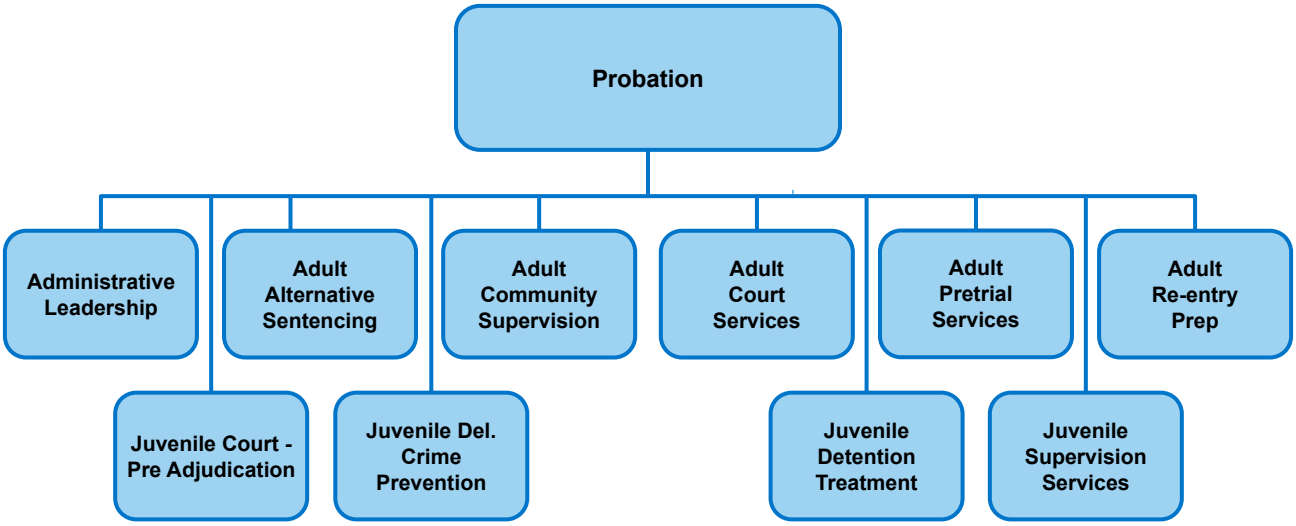
Cost Center Summary

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
Public Safety Fund					
Probation	$ 32,406,500	$ 34,030,324	$ 36,436,431	$ 36,436,431	7.07%
Funded Positions					
Probation	149	149	149	149	0.00%
Total Funded Positions	**149**	**149**	**149**	**149**	**0.00%**
Total Allocated Positions	**149**	**149**	**149**	**149**	**0.00%**

Probation

Marshall Hopper, Chief Probation Officer



Probation – Cost Center 18001

Purpose:

The Probation Department's adult services are organized to provide a continuum of services for adults at all stages of the criminal justice system, from Court Services, Pre-Trial Services, Alternative Sentencing, Placer Re-Entry Program (PREP) and Community Supervision. Under the auspices of these five programs fall different services designed to assist the Court, redirect and supervise appropriate offenders in the community, hold offenders accountable, while redirecting behavior and providing safety to the community.

The Probation Department's juvenile services are organized to provide a continuum of services for youth at all stages of the criminal justice system, from early Delinquency/ Crime Prevention, Court Services, Detention and Treatment Services, and Supervision Services. Under the auspices of these four programs fall different services designed to redirect behavior, provide accountability, promote family reunification and provide safety to the community.

Major Budget Adjustments and Initiatives:

- Increase in State Aid - Other Programs revenue of $1.0 million.
- Increase in State Aid - Public Safety Services - Proposition 172 of $912,642.
- Increase in State Aid - Sales Tax Realignment for Public Safety of $604,630.
- Increase in Contributions from the General Fund revenue of $464,961.
- Increase in Buildings and Improvements of $248,182 for Juvenile Detention Facilities improvements.
- Increase in Equipment of $27,500 for portable radios.
- Increase in Contribution Auto Working Capital of $42,462 for vehicle purchases.
- Increase in Professional and Special Services - General of $810,602 for increased contract expenses.
- Increase in Project Costs of $356,000 for training simulator and automated case systems expenses.
- Increase in Special Department Expense of $175,000 for lockboxes and other vehicle equipment.

Program Title	Program Description	Program Cost
Adult Probation Court Services	The selection of an appropriate sentence is one of the most important decisions to be made in the criminal justice system. Court Services supports the goal of ssisting judicial officers in making sentencing decisions and assists corrections and community corrections officials in supervising defendants. Court Services are State mandated and consist of Probation Officers preparing written reports for the Court by conducting a factual and thorough investigation into a defendant's behavior, history, assets, impact on victims, mitigating and aggravating circumstances, assessing future risk and identifying needs to reduce reoffending behavior. Additionally, these reports provide judicial officers with reasoned sentencing options which conform to statutory and Case Law requirements. These reports include the terms and conditions of probation, if eligible, to promote accountability and community safety, and rehabilitation for the offender utilizing evidence-based programming. Through the Court process, Probation works to ensure victims' rights and establish victim restitution. Beginning in January 2021, reports now include an additional, post-conviction, mandated report as a result of Prop 63. It is now critical that Probation complete Prop 63 time sensitive reports or risk a delay in sentencing of offenders and/or a negative impact on Court calendars.	$ 3,099,539
Adult Probation Pretrial Services	Pretrial Services assists the Superior Court and provides community supervision to defendants pending legal proceedings. Pretrial Services performs multiple functions which are critical to the effective operation of our local criminal justice system, by assisting the court in making prompt, fair and effective release/detention decisions utilizing a risk assessment which is designed to be predictive of an individual's failure to appear in court and potential for re-arrest while on pretrial status. Specific service modes include: Supervised Release and Home Confinement with Electronic Monitoring (GPS). Probation Officers enforce the terms and conditions of release that may include: making court appearances, abstaining from the use of alcohol and drugs, search and seizure, and stay away orders from victims.	$ 2,902,337

continued

Program Title	Program Description	Program Cost
Adult Probation Alternative Sentencing	Alternative Sentencing services create and maintain community-based alternatives to incarceration. Programs are designed to hold offenders accountable while promoting public safety in the community. Offenders complete their Court ordered sentence under direct Probation Officer supervision while maintaining family structure, retaining employment and housing, obtaining rehabilitative services, and continuing positive ties to the community. Specific service modes for post-conviction participants include: Electronic Monitoring (GPS), Work Release, Drug Court and Adult Placement. Probation Officers enforce program conditions that may include: abstaining from the use of drugs and alcohol, search and seizure, stay away orders from victims, monitoring and tracking community worksites, counseling programs, as well as monitoring offenders participating in residential drug treatment programs.	$ 2,644,183
Placer Re-Entry Program	Probation and its partners provide evidence-based services through the innovative Placer Re-Entry Program (PREP) to offenders both in and out of custody in an effort to increase community safety. The Probation Department provides programming and services at multiple locations to 200 offenders in custody and 400 re-integrating back into the community. In 2020, Probation began collaborating with the California Department of Corrections and Rehabilitation expanding re-entry services provided in Placer County. In Fiscal Year 2022, Probation expects to further collaborate with SCOE to expand PREP services to clients in the North Lake Tahoe area. The Probation Department provides clients instruction in cognitive behavioral change, parenting and substance abuse education. Additionally, partnerships were established with other governmental and community-based organizations to provide GED preparation classes, vocational training, child support payment information, batterer's treatment programming and literacy education, in an effort to increase program participants' positive community and natural supports.	$ 1,150,644
Adult Probation Community Supervision Services	Community Supervision provides structure and accountability for those offenders released back into our community after being granted formal probation or released under Parole Realignment (Post Release Community Supervision/Mandatory Supervision). Probation Officers promote public safety by supervising offenders in the community and ensure compliance with the terms and conditions of release. Officers also complete risk and needs assessments and develop collaborative case plans based on these assessments. Officers use evidence-based supervision and treatment practices to include linking offenders to community-based organizations and integrated service partners, providing Re-Entry Programing, vocational training and wraparound supervision and support to reduce recidivism and incarceration. Specific service modes for offenders under community supervision include: risk based offender supervision, DUI, Domestic Violence, Transient and Sex Offender caseloads. Offenders identified to pose the greatest risk to public safety are placed on a specialized joint task force caseload (Special Investigations Unit) comprised of multiple local law enforcement agencies. Additionally, our officers work collaboratively with Federal, State and local law enforcement agencies conducting operations to suppress gang, narcotic, DUI, violent and sex offender criminal conduct.They also track down and arrest absconded offenders, holding them accountable, bringing them back before the justice system. Probation Officers enforce court orders through office contacts, random unannounced home visits, drug and alcohol testing, tracking and monitoring, evidence based programming, DUI terms, Sex Offender terms, Elder Abuse terms, Domestic Violence terms, weapon prohibitions, stay away orders for victims, and the collection of victim restitution. Grant funding from Proposition 47 has allowed for the creation of an integrated multi-disciplinary team to provide Wraparound supervision and support for moderate to high risk clients experiencing mental health and/or substance abuse issues.	$ 7,310,374
Juvenile Probation Delinquency / Crime Prevention Services	Delinquency/Crime Prevention Services include diversion services that target youth who are beyond parental control or are otherwise at risk of delinquency. Diversion Programs include: Citation and Traffic Hearings; Evidence Based Programs; the Placer County Sheriff's Activities League; School Attendance Mediation; Informal Probation to ensure victim restitution or Community Service is completed; and the Crisis Resolution Center. Additionally, the Juvenile Division provides access to structured community resources that assist youth and family members to build and utilize their own family resources and better equip them to become independent of the Juvenile Justice or Child Welfare Systems.	$ 1,467,292
Juvenile Probation Court / Pre-Adjudication Services	Court Services are State mandated and consist of Probation Officers preparing written reports with information on a youth's family and educational background, any prior probation history, previous arrest history and other relevant information. These investigations and reports assist the Superior Court Judges in making informed dispositional decisions. This report includes the Probation Officers' dispositional recommendations, including the terms and conditions of probation, to provide rehabilitation for the youth utilizing evidence-based programming, and accountability to insure community safety. Through the Court process, Probation works to ensure victim rights and establish victim restitution. The Probation Officers also complete the evidence-based risk and needs assessment, designed to create and implement case plans focused on addressing the youth's identified behavioral indicators in addition to social and educational needs. Alternative disposition pre-adjudication supervision services allow the youth to be placed on any of several different programs in lieu of, or in addition to, confinement. These options include: home supervision, and electronic (GPS and/or alcohol) monitoring. Alternatives to confinement may be employed while awaiting further Court hearings, or as a tool to hold youth accountable while encouraging the development needed to support success.	$ 1,463,695

continued

Program Title	Program Description	Program Cost
Juvenile Probation Detention and Treatment Services	The 78 bed Juvenile Detention Facility (JDF) is a State mandated 24-hour secure detention facility housing male and female youth for their safety andpublic safety, who are pending court, sentenced or awaiting placement. The facility also houses youth who have been charged as adults. Programming within the facility includes education, health, mental health, social awareness, and special programs. Programming is designed to enhance safety and security, while providing youth opportunities and direction to change their behavior in order to promote successful transition back into the community and reunification with their families. These programs are taught by contracted providers, volunteers and probation staff. Youth may be ordered to be placed out of their home by the Superior Court into a group home or boot camp for supervision, behavior modification and treatment. Probation Officers are mandated by Federal and State government regulation to have in person contact with these youth on a monthly basis. These costly, out of home placements are a last resort and often avoided by the array of interventions employed by the Probation Department and partner agencies.	$ 7,416,489
Juvenile Probation Supervision Services	Probation Officers assigned to Supervision Services monitor youth placed on probation supervision in the community. Youth who have been placed on probation supervision receive a risk and needs assessment to determine the type and level of service needed and are then supervised based on their individualized case plan. Probation Officers promote public safety by supervising youth in the community and ensuring compliance with the terms and conditions of probation which may include: enforcing curfews, school attendance, substance abuse counseling, drug and alcohol testing, gang conditions, stay away orders for victims, and the collection of victim restitution. Officers use evidence-based supervision and treatment practices, including safety and behavioral plans, to improve the likelihood of successful transition of youth back into our communities. Supervision Services maintain risk-based supervision caseloads including: Wraparound Services and Juvenile Drug Court in lieu of out of home placement.	$ 820,736
Administrative Leadership	The Placer County Probation Department has staff located in six County facilities, as well as in the offices of four local law enforcement agencies. Administrative Leadership captures the costs of Executive Leadership, as well as operating costs not easily attributed to any single program as listed above. Executive Leadership includes our Chief Probation Officer and two Assistant Chief Probation Officers (one responsible for adult operations and the other for juvenile operations). Our Executive Leadership has final responsibility for all members of our Department and their actions. Our Executive Leadership promote the safety of the citizens of Placer County by ensuring our staff facilitate the resocialization of offenders through the use of evidence-based supervision and best practices. In addition to Executive Leadership, the costs of fiscal support (budgeting and fiscal monitoring, grants management, accounts payable, receivables and payroll), information technology support (including desktop support, database management and outside agency systems coordination), data research and validation (used to provide metrics associated with specific programs and their effectiveness), and clerical support. Building costs, including lease costs, utilities and associated expenses for facilities housing multiple programs are included wihtin this program.	$ 8,161,142

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

Fund: Public Safety Fund
Cost Center: CC18001 Probation

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	86,004	-	-	-
Forfeitures and Penalties	-	5,000	-	-
Investment Income	77	-	-	-
Federal Aid - Other Programs	90,558	610,000	610,000	610,000
State Aid - Other Programs	476,717	3,985,808	5,002,340	5,002,340
State Aid - Public Safety Services-Proposition 172	6,769,182	6,746,722	7,659,364	7,659,364
State Aid - Sales Tax Realignment for Public Safety	5,146,345	2,600,914	3,205,544	3,205,544
State Aid - Supplemental Law Enforcement	1,232,669	-	-	-
Law Enforcement Services	90,553	-	-	-
Institutional Care and Services	426,305	-	-	-
Other Fees and Charges	14,364	-	-	-
Insurance - Other	4,648	10,000	10,000	10,000
Miscellaneous	1,042	10,000	10,000	10,000
Contributions from General Fund	19,940,485	20,061,874	20,526,835	20,526,835
Operating Transfers In	1,259	-	-	-
Total Revenue	**$ 34,280,207**	**$ 34,030,318**	**$ 37,024,083**	**$ 37,024,083**
Expenditures / Appropriations				
Salaries and Wages	12,485,679	13,020,834	12,936,245	12,936,245
Salary Savings	-	(972,976)	(959,490)	(959,490)
Employee Paid Sick Leave	10,431	22,100	30,000	30,000
Extra Help	-	250,000	250,000	250,000
Overtime and Call Back	420,265	433,026	433,000	433,000
Sick Leave Payoff	149,268	15,000	15,000	15,000
Cafeteria Plans (Non-PERS)	557,525	621,913	616,094	616,094
Uniform Allowance	128,248	136,515	228,014	228,014
Taxable Meal Reimbursements	-	3,000	3,000	3,000
Retirement	5,245,965	6,372,518	6,434,505	6,434,505
Payroll Tax	994,896	990,443	985,126	985,126
Other Postemployment Benefits (OPEB)	913,486	639,210	456,982	456,982
401 (k) Employer Match	7,198	7,501	11,450	11,450
Employee Group Insurance	2,319,720	2,400,745	2,547,432	2,547,432
Workers Comp Insurance	340,724	302,887	408,060	408,060
Comp for Absence - Illness	10,189	-	-	-
Pesticides	52	-	-	-
Clothing and Personal	8,886	12,000	10,000	10,000
Communication Services Expense	180,959	278,360	305,000	305,000
Food	110,534	206,901	157,288	157,288
Janitorial Supplies	7,042	8,000	8,000	8,000
Refuse Disposal	37	-	-	-
Insurance	112,355	119,669	146,295	146,295
Witness Fees	613	-	-	-
Parts	12,764	3,000	3,000	3,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Maintenance	304,230	180,000	-	-
Maintenance - Building	619,263	735,490	886,366	886,366
Fuels & Lubricants	6,584	5,500	19,500	19,500
Laboratory Supplies	3,696	-	-	-
Drug & Alcohol Testing	69,823	60,000	83,000	83,000
Professional / Membership Dues	14,256	16,000	20,000	20,000
Warranties	2,883	-	-	-
Misc Expense	452	5,000	-	-
School/Other Agency Expenditures	400	6,000	-	-
Printing	59,301	65,983	51,470	51,470
Other Supplies	70,921	66,134	75,560	75,560
Postage	21,089	37,524	16,620	16,620
Procurement Card Purchase / Clearing Account	162	-	-	-
Professional and Special Services - General	1,692,281	3,205,198	4,015,800	4,015,800
Professional and Special Services - County	150,720	-	12,960	12,960
Professional and Special Services - Information Technology	1,443,517	1,373,059	1,343,050	1,343,050
Professional and Special Services - Health	25,000	-	-	-
Rents and Leases - Buildings & Improvements	53,076	67,500	58,000	58,000
Small Tools & Instruments	2,253	-	-	-
Employee Benefits Systems	154,169	186,146	194,845	194,845
PC Acquisition	11,956	4,000	17,000	17,000
Small Equipment	164,082	-	-	-
Special Department Expense	18,194	45,000	220,000	220,000
Law Enforcement Special Expenses	308,583	10,000	-	-
Safety Clothing - Other Agency	-	5,000	-	-
Project Costs	-	30,000	386,000	386,000
Training / Education	59,837	-	-	-
Transportation and Travel	366,174	468,374	626,690	626,690
Utilities	303,847	261,528	256,265	256,265
Operating Materials	1,184	-	-	-
Support and Care of Persons	890,975	750,000	800,000	800,000
Transfer Out A-87 Costs	1,455,456	1,355,766	1,734,052	1,734,052
Buildings & Improvements	-	30,000	278,182	278,182
Equipment	45,747	15,000	42,500	42,500
Operating Transfer Out	10,162	-	-	-
Contrib Auto Working Capital	-	37,538	80,000	80,000
Intrafund Transfers / Services Out	988,281	1,102,889	1,165,268	1,165,268
Intrafund Transfers / Services In (Contra Expense)	(928,889)	(964,951)	(971,698)	(971,698)
Total Expenditures / Appropriations	**$ 32,406,500**	**$ 34,030,324**	**$ 36,436,431**	**$ 36,436,431**
Total	**$ 1,873,707**	**$ (6)**	**$ 587,652**	**$ 587,652**

Mission Statement:

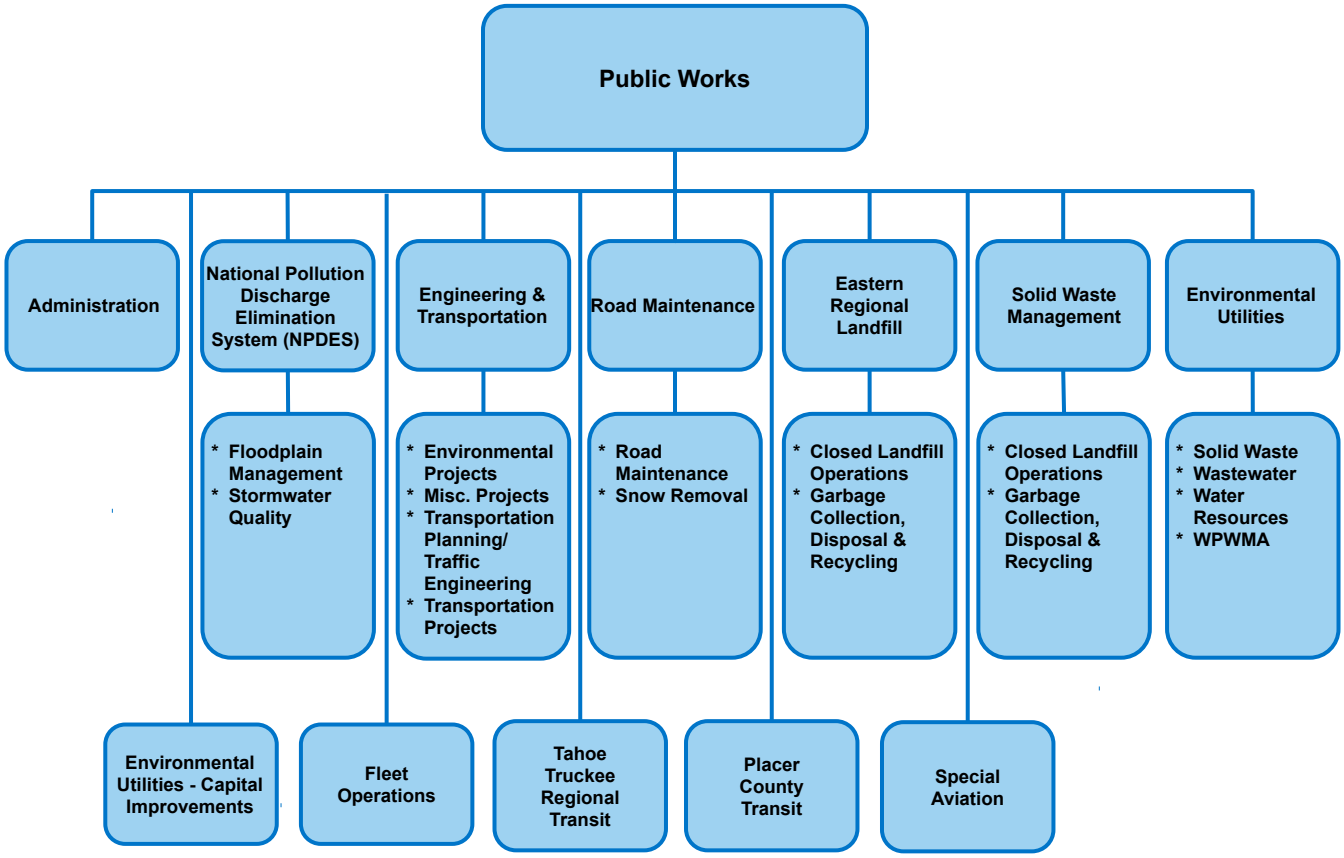
Plan, develop, operate, and maintain a safe, efficient, and well-maintained transportation system and services.

Public Works
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					
Public Works Administration	$ 1,553,739	$ 2,284,454	$ 3,730,826	$ 3,730,826	63.31%
Stormwater and Floodplain Management	$ 444,107	$ 726,885	$ 763,330	$ 763,330	5.01%
TOTAL GENERAL FUND	**$ 1,997,846**	**$ 3,011,339**	**$ 4,494,156**	**$ 4,494,156**	**49.24%**
Road Fund					
Engineering & Transportation	$ 26,393,988	$ 55,571,582	$ 44,327,995	$ 44,327,995	-20.23%
Road Maintenance	$ 22,680,500	$ 22,400,605	$ 21,698,926	$ 21,698,926	-3.13%
TOTAL ROAD FUND	**$ 49,074,488**	**$ 77,972,187**	**$ 66,026,921**	**$ 66,026,921**	**-15.32%**
Capital Fund Fund					
Environmental Utilities - Capital Improvements	$ 4,572,050	$ 1,912,314	$ 3,355,795	$ 3,355,795	75.48%
TOTAL CAPITAL FUND	**$ 4,572,050**	**$ 1,912,314**	**$ 3,355,795**	**$ 3,355,795**	**75.48%**
Eastern Regional Landfill Fund					
Eastern Regional Landfill	$ 1,454,318	$ 2,166,810	$ 3,124,130	$ 3,124,130	44.18%
Solid Waste Management Fund					
Solid Waste Management	$ 2,072,944	$ 3,014,379	$ 2,569,837	$ 2,569,837	-14.75%
Environmental Utilities Fund					
Environmental Utilities	$ 13,049,508	$ 11,824,351	$ 12,762,824	$ 12,762,824	7.94%
Fleet Operations Fund					
Fleet Operations	$ 10,161,170	$ 9,627,537	$ 10,328,390	$ 10,328,390	7.28%
Tahoe Area Regional Transit (TART) Fund					
Tahoe Area Regional Transit (TART)	$ 6,765,667	$ 8,978,385	$ 12,040,345	$ 12,040,345	34.10%
Placer County Transit Fund					
Placer County Transit	$ 8,029,880	$ 9,130,542	$ 9,979,968	$ 9,979,968	9.30%
Special Aviation Fund					
Special Aviation	$ 8,179	$ 12,515	$ 12,570	$ 12,570	0.44%
Funded Positions					
Public Works Administration	14	14	12	12	
Stormwater and Floodplain Management	3	3	3	3	
Engineering & Transportation	33	32	31	31	
Road Maintenance	80	81	81	81	
Environmental Utilities	63	48	67	67	
Fleet Operations	23	23	23	23	
Tahoe Area Regional Transit (TART)	34	34	32	32	
Placer County Transit	28	28	30	30	
Total Funded Positions	**278**	**263**	**279**	**279**	**6.08%**
Total Allocated Positions	**278**	**263**	**279**	**279**	**6.08%**

Public Works

Ken Grehm, Director



Public Works Administration – Cost Center 19001

Purpose:

Provides management and administrative support to the operating divisions of the Public Works Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

Major Budget Adjustments and Initiatives:

- Decrease in Salaries and Benefits of $149,967, mainly due to a net decrease of two allocated positions.

Program Title	Program Description	Program Cost
DPW Administration	Provides management and administrative support to the operating divisions of the Public Works Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.	$ 3,730,826

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

Fund: Public Safety Fund
Cost Center: CC19001 DPW Administration

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Fees and Charges	1,556,652	2,284,454	3,730,827	3,730,827
Total Revenue	**$ 1,556,652**	**$ 2,284,454**	**$ 3,730,827**	**$ 3,730,827**
Expenditures / Appropriations				
Salaries and Wages	1,077,387	1,256,709	1,177,670	1,177,670
Salary Savings	-	(86,878)	(88,931)	(88,931)
Overtime and Call Back	1,913	-	-	-
Cafeteria Plans (Non-PERS)	44,705	54,726	49,950	49,950
Retirement	372,041	485,925	460,930	460,930
Payroll Tax	76,604	89,571	83,784	83,784
Other Postemployment Benefits (OPEB)	70,235	60,060	36,804	36,804
401 (k) Employer Match	3,019	3,000	3,000	3,000
Employee Group Insurance	168,384	209,308	196,524	196,524
Workers Comp Insurance	3,915	10,136	12,859	12,859
Communication Services Expense	3,478	-	-	-
Food	889	-	-	-
Janitorial Supplies	89	-	-	-
Insurance	3,577	6,539	13,625	13,625
Parts	250	5,000	5,000	5,000
Maintenance	18,046	215,000	100,000	100,000
Maintenance - Building	114,407	236,625	267,133	267,133
Professional / Membership Dues	5,001	5,000	5,000	5,000
Printing	4,903	17,610	6,165	6,165
Other Supplies	5,457	8,200	7,139	7,139
Postage	2,101	6,002	5,110	5,110
Professional and Special Services - General	711	3,000	3,000	3,000
Professional and Special Services - County	-	-	1,189	1,189
Professional and Special Services - Information Technology	591,829	784,000	568,076	568,076
Employee Benefits Systems	14,098	17,014	17,243	17,243
PC Acquisition	1,861	6,100	6,100	6,100
Advertising	1,070	300	300	300
Special Department Expense	898	50,000	50,000	50,000
Tuition Reimbursement	40	-	-	-
Transportation and Travel	6,483	10,485	11,182	11,182
Utilities	103,936	85,990	120,037	120,037
Transfer Out A-87 Costs	27,319	75,209	611,937	611,937
Intra Fund Services	-	(1,330,177)	-	-
Intrafund Transfers / Services Out	80,363	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(1,273,303)	-	-	-
Cost Allocation	22,031	-	-	-
Total Expenditures / Appropriations	**$ 1,553,739**	**$ 2,284,454**	**$ 3,730,826**	**$ 3,730,826**
Total	**$ 2,913**	**$ -**	**$ 1**	**$ 1**

Stormwater and Floodplain Management – Cost Center 19008

Purpose:

Protects the County's surface and ground waters from the effects of stormwater pollutants.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Stormwater Quality Management	Protects lakes, creeks and streams from pollutant impacts through outreach and education initiatives, implementation of development controls, construction activity oversight, water quality monitoring, commercial and industrial site inspections, and implementation of applicable regulations.	$ 542,319
Floodplain Management	Minimizes damages and financial losses associated with development in and near identified floodplains through implementation of educational and program initiatives and applicable construction and land development standards.	$ 158,823
Overhead	General operating expenditures not directly attributed to a program or service.	$ 62,188

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

Fund: General Fund

Cost Center: CC19008 Stormwater and Floodplain Management

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
State Aid - Other Programs	11,400	11,400	18,950	18,950
Other Fees and Charges	226,879	320,879	324,663	324,663
Operating Transfers In	18,958	-	-	-
Total Revenue	**$ 257,237**	**$ 332,279**	**$ 343,613**	**$ 343,613**
Expenditures / Appropriations				
Salaries and Wages	343,656	346,947	337,894	337,894
Salary Savings	-	(22,312)	(22,062)	(22,062)
Extra Help	-	34,280	34,280	34,280
Overtime and Call Back	-	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	17,784	20,683	20,141	20,141
Uniform Allowance	76	-	-	-
Retirement	96,770	124,655	125,629	125,629
Payroll Tax	25,931	26,434	25,849	25,849
Other Postemployment Benefits (OPEB)	17,351	12,870	9,200	9,200
Employee Group Insurance	28,664	24,669	33,464	33,464
Workers Comp Insurance	2,552	4,269	3,283	3,283
Clothing and Personal	-	100	100	100
Communication Services Expense	2,050	1,400	1,400	1,400
Insurance	2,273	1,811	1,817	1,817
Parts	371	3,100	3,100	3,100
Maintenance	-	2,100	2,100	2,100
Professional / Membership Dues	5,475	4,000	5,200	5,200
Printing	2,765	4,945	4,958	4,958
Other Supplies	420	8,000	8,000	8,000
Postage	270	1,134	1,038	1,038
Professional and Special Services - General	274,237	360,000	365,000	365,000
Professional and Special Services - County	-	-	2,574	2,574
Professional and Special Services - Information Technology	44,781	46,797	44,183	44,183
Small Tools & Instruments	-	2,000	2,000	2,000
Employee Benefits Systems	2,993	4,335	4,104	4,104
PC Acquisition	-	5,000	5,000	5,000
Advertising	-	200	200	200
Special Department Expense	34,905	40,000	43,000	43,000
Training / Education	350	-	-	-
Transportation and Travel	-	3,378	3,378	3,378
Operating Materials	35	-	-	-
Transfer Out A-87 Costs	13,924	14,560	64,648	64,648
Intra Fund Services	-	(353,470)	-	-
Intrafund Transfers / Services Out	34,536	-	231,133	231,133
Intrafund Transfers / Services In (Contra Expense)	(508,121)	-	(602,281)	(602,281)
Cost Allocation	57	-	-	-
Total Expenditures / Appropriations	**$ 444,107**	**$ 726,885**	**$ 763,330**	**$ 763,330**
Total	**$ (186,870)**	**$ (394,606)**	**$ (419,717)**	**$ (419,717)**

Engineering & Transportation – Cost Center 19006

Purpose:

Provides quality plans and specifications and timely construction for public infrastructure projects. Create long- range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

Major Budget Adjustments and Initiatives:

- Decrease in Federal Aid - Construction of $14.9 million due to a decrease in construction projects.
- Decrease in Salaries and Benefits of $76,905 due mainly to a net decrease of one allocated position.
- Decrease in Professional and Special Services - Technical, Engineering and Environmental of $13.2 million for lower contract expenses due to the decrease in construction projects.

Program Title	Program Description	Program Cost
Transportation Projects	Designs, permits and delivers various transportation improvement projects from traditional roadway capacity, increasing projects to multimodal infrastructure including pedestrian and bicycle path facilities, as well as transit facilities such as bus shelters and depots. This program also includes bridge replacement for the 100+ bridges the department maintains from small single span bridges to large multiple span bridges like the Foresthill Bridge.	$ 38,752,917
Environmental Projects	Designs, permits and delivers various environmental improvement projects throughout county. Most projects are located in the Lake Tahoe Basin portion of the county where a continuing effort occurs to improve stormwater quality particularly in the built environment to protect Lake Tahoe's famed water quality and clarity.	$ 1,365,521
Miscellaneous Projects	Other projects and professional services.	$ 1,365,521
Transportation Planning / Traffic Engineering	Transportation Planning participates in long range planning efforts working with other County departments and our regional partners. Develops funding mechanisms to support the projects, coordinates the programming and use Federal, State, and local dollars for all types for transportation projects. Supports CDRA in reviewing land development projects. Traffic Engineering consists of traffic safety and traffic operations on County maintained roadways. Traffic engineering is responsible for securing grant funding for road safety projects.	$ 1,365,521
Overhead	General operating expenditures not directly attributed to a program or service.	$ 1,478,515

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

Fund: Road Fund
Cost Center: CC19006 Engineering

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	25,000	-	-	-
Vehicle Code Fines	6,538	7,500	7,500	7,500
Investment Income	996	-	-	-
Federal Aid - Construction	12,631,811	30,073,000	15,125,000	15,125,000
Federal Aid - Other Programs	439,387	298,000	-	-
State Highway Users Tax	404,940	-	2,570,000	2,570,000
State Aid - Construction	508,899	2,773,000	4,422,000	4,422,000
State Aid - Other Programs	248	-	-	-
Aid from Other Agencies	(18,249)	-	-	-
Planning and Engineering Services	33,079	40,000	40,000	40,000
Road and Street Services	1,424,571	-	-	-
Other Fees and Charges	3,728,119	3,120,000	2,503,000	2,503,000
Insurance - Other	5,660	-	-	-
Miscellaneous	975	-	-	-
Contributions from General Fund	884,109	-	-	-
Operating Transfers In	4,857,338	19,307,584	19,960,000	19,960,000
Total Revenue	**$ 24,933,420**	**$ 55,619,084**	**$ 44,627,500**	**$ 44,627,500**
Expenditures / Appropriations				
Salaries and Wages	3,635,811	3,774,716	3,683,615	3,683,615
Salary Savings	-	(262,081)	(249,320)	(249,320)
Employee Paid Sick Leave	71,044	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	5,838	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	184,499	200,574	195,865	195,865
Uniform Allowance	1,077	1,200	1,200	1,200
Retirement	1,167,000	1,397,615	1,409,810	1,409,810
Payroll Tax	268,021	279,347	274,825	274,825
Other Postemployment Benefits (OPEB)	201,131	137,280	98,145	98,145
401 (k) Employer Match	2,345	2,250	2,250	2,250
Employee Group Insurance	510,521	523,633	554,830	554,830
Workers Comp Insurance	16,874	17,286	23,695	23,695
Communication Services Expense	20,042	25,000	17,000	17,000
Janitorial Supplies	203	-	-	-
Refuse Disposal	7,347	500	7,000	7,000
Insurance	68,362	95,939	73,660	73,660
Parts	2,081	-	-	-
Maintenance	33,831	35,000	30,000	30,000
Maintenance - Building	23,983	29,228	32,450	32,450
Materials - Buildings & Improvements	128	-	-	-
Services	9	-	-	-
Professional / Membership Dues	16,433	10,000	10,000	10,000
Services and Supplies	79	-	-	-
Misc Expense	346	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Printing	25,019	10,094	15,465	15,465
Other Supplies	8,510	10,039	3,999	3,999
Postage	7,409	16,988	9,235	9,235
Professional and Special Services - General	870,150	500,000	-	-
Professional and Special Services - Technical, Engineering and Environmental	18,531,871	57,773,584	44,580,000	44,580,000
Professional and Special Services - County	2,880	1,436	5,665	5,665
Professional and Special Services - Information Technology	369,659	378,109	314,195	314,195
Small Tools & Instruments	112	-	-	-
Employee Benefits Systems	34,481	40,376	39,505	39,505
PC Acquisition	2,550	-	-	-
Signing & Safety Material	3,538	-	-	-
Small Equipment	65	-	-	-
Advertising	26,277	12,000	8,000	8,000
Special Department Expense	5,467	-	-	-
Project Costs	559	-	-	-
Training / Education	1,054	-	2,000	2,000
Transportation and Travel	86,186	150,775	160,115	160,115
Utilities	22,662	20,622	25,575	25,575
Operating Materials	125,305	-	-	-
Right-of-Way	41,893	5,000	-	-
Taxes and Assessments	(302)	-	-	-
Contributions to Other Agencies	25,000	-	-	-
Transfer Out A-87 Costs	834,195	773,511	191,820	191,820
Intrafund Transfers / Services Out	1,056,820	1,088,500	1,680,209	1,680,209
Intrafund Transfers / Services In (Contra Expense)	(1,861,066)	(2,202,000)	(252,000)	(252,000)
Cost Allocation	(63,311)	(9,284,939)	(8,630,813)	(8,630,813)
Total Expenditures / Appropriations	**$ 26,393,988**	**$ 55,571,582**	**$ 44,327,995**	**$ 44,327,995**
Total	**$ (1,460,568)**	**$ 47,502**	**$ 299,505**	**$ 299,505**

County of Placer
Road Construction Projects
Fiscal Year 2022-23

Project Number and Name	2020-21 Actual	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Road Construction Projects				
PJ00480 Walerga Road Bridge	7,648,952	1,000,000	50,000	50,000
PJ00481 Tahoe City Wetlands Management	4,267	3,000	3,000	3,000
PJ00482 Bridge Inspection	15,442	50,000	30,000	30,000
PJ00483 Traffic Engineering	(0)	640,000	625,000	625,000
PJ00484 Miscellaneous Road Projects	42,305	-	50,000	50,000
PJ00485 CDRA Engineering & Surveying Support	0	180,000	335,000	335,000
PJ00486 General Transportation Planning	71,465	682,000	840,000	840,000
PJ00487 Monitor & Maintenance	56,096	70,000	70,000	70,000
PJ00488 McKinney Rubicon OHV Trail Maintenance	1,354	10,000	10,000	10,000
PJ00490 Bridge Maintenance	55,234	100,000	100,000	100,000
PJ00493 Bus Stop Improvements Tahoe	113,345	10,000	-	-
PJ00494 Kings Beach Water Quality	129,201	750,000	700,000	700,000
PJ00495 Funding/Project Development	-	10,000	20,000	20,000
PJ00498 Hiway 89 Fanny Bridge Project	167,596	500,000	1,550,000	1,550,000
PJ00499 Dowd Road @ Coon Creek	2,143,104	7,000,000	150,000	150,000
PJ00500 Dowd Road @ Markham	(28,632)	10,000	50,000	50,000
PJ00504 Haines Road / Wise Canal Bridge Replacement	10,980	500,000	500,000	500,000
PJ00505 Bowman Road Overhead Rehab - N 19C062	227,154	20,000	-	-
PJ00506 Bowman Road Overhead Rehab - S 19C061	226,509	20,000	-	-
PJ00507 Placer Parkway Phase I	283,960	3,000,000	3,000,000	3,000,000
PJ00508 Dollar Creek Shared Use Trail	25,487	30,000	-	-
PJ00509 Yankee Jim's Bridge Replacement	722,097	5,000,000	3,000,000	3,000,000
PJ00511 Wise Road @ Doty Ravine Bridge Replacement	21,571	40,000	50,000	50,000
PJ00512 Tahoe Pedestrian Safety Program	317,361	290,000	-	-
PJ00513 Brewer Road Bridge @ Pleasant Grove Creek	608	-	-	-
PJ00514 DPW Tahoe Properties	79,568	125,000	240,000	240,000
PJ00515 Watt Ave @ Dry Creek Bridge	412,356	3,000,000	5,000,000	5,000,000
PJ00516 Crosby Herold Road over Doty Creek	741,702	4,100,000	150,000	150,000
PJ00517 Gold Hill Road over Auburn Ravine Bridge Replacement	19,917	10,000	-	-
PJ00519 HSIP - MUTCD Sign Upgrade	9	25,000	-	-
PJ00520 Cook Riolo Road Pedestrian Facilities	1,445	15,000	-	-
PJ00523 Tahoe City Mobility Improvements Plan	14,213	500,000	200,000	200,000
PJ00525 Kings Beach Gateway / Boardwalk Project	-	10,000	5,000	5,000
PJ00526 North Tahoe Share Use Trail	286,557	730,000	1,500,000	1,500,000
PJ00528 Truckee River Access Project	85,565	1,300,000	800,000	800,000
PJ00529 Speedboat Beach Master Plan	(6,881)	-	-	-
PJ00530 Martis Valley Trail	120,696	3,000,000	800,000	800,000
PJ00532 Bridge Asset Management & Project Planning	9,717	100,000	100,000	100,000
PJ00533 Tahoe City Parking Facilities	184,102	500,000	200,000	200,000
PJ00535 Safety Improvements at 19 Intersections	226,726	50,000	-	-
PJ00536 Hilfiker Wall Eval-Foresthill Road	75,879	1,500,000	50,000	50,000
PJ00538 Kings Beach Western Approach	172,475	1,600,000	1,235,000	1,235,000
PJ00539 Penryn Road @ Secret Ravine ER	(5,714)	10,000	5,000	5,000
PJ00546 Tahoe Erosion Control Project Maintenance	3,459	-	-	-
PJ00554 Granite Bay Community Plan Transportation Updates	-	330,000	-	-
PJ00555 Bell Rd @ I-80 Roundabout Project	553,399	1,100,000	1,150,000	1,150,000
PJ00556 SSARP - Systemic Safety Analysis Report Program	67,993	-	-	-

continued

Road Construction Projects	2020-21 Actual	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PJ00560 HSIP Crosswalk Safety Enhancements	40,764	300,000	150,000	150,000
PJ00662 Tahoma Roads WQP	291,662	-	-	-
PJ00663 West Shore Pedestrian Improvements	277,450	170,000	5,000	5,000
PJ00669 Rollins Lake Rd/ Barb Wire Ln Slide Area	25,555	750,000	1,500,000	1,500,000
PJ00715 Stormwater Quality	-	475,000	-	-
PJ00719 Creekside Offsite Hwy 49 Improvements	93,499	2,000,000	50,000	50,000
PJ00720 Hwy 89/267 Transit Priority Infrastructure Project	29,362	350,000	550,000	550,000
PJ00890 Bear Creek WQP	-	5,000	5,000	5,000
PJ00933 Foresthill Road High Friction Surface Treatment Project	82,103	650,000	2,100,000	2,100,000
PJ01001 FY 19/20 RMRA Greenstone Ct. Culvert Repair	-	350,000	100,000	100,000
PJ01002 Alta Forestry Road Repair Project	41,962	750,000	750,000	750,000
PJ01003 North Tahoe Recreation and Trails Access Project	136,833	50,000	5,000	5,000
PJ01051 SB 743 Implementation Plan	64,318	-	-	-
PJ01291 Dalby Road at Yankee Slough Bridge Replacement	141	-	50,000	50,000
PJ01294 Lakeside Trail (Tahoe City)	29,442	300,000	350,000	350,000
PJ01295 FY20/21 RMRA Resurfacing Project	-	2,694,181	-	-
PJ01296 FY20/21 RMRA Chip Seal Project	3,083	1,250,000	100,000	100,000
PJ01301 Squaw Creek Drainage Improvements	-	5,000	2,000	2,000
PJ01302 Flick Point II Water Quality	801	160,000	600,000	600,000
PJ01306 Douglas Blvd. @ Barton Road Signal Modification	-	400,000	750,000	750,000
PJ01307 Tahoe Traffic Fee Update	104,191	25,000	-	-
PJ01359 Sunset Blvd at UPRR Overhead Project	16,029	100,000	500,000	500,000
PJ01575 FY21/22 RMRA Chip Seal	-	1,500,000	2,000,000	2,000,000
PJ01576 FY21/22 RMRA Resurfacing	-	4,069,403	850,000	850,000
PJ01739 Placer GEAR - Sunset-Cincinnatti Intx & Sewer	-	2,000,000	-	-
PJ01740 HSIP Cycle 10 High Friction Surface Treatment	1,770	150,000	2,000,000	2,000,000
PJ01741 HSIP Cycle 10 Guardrail Upgrade	-	500,000	1,200,000	1,200,000
PJ01742 HSIP Cycle 10 Signal Upgrades	-	500,000	500,000	500,000
PJ01743 County Transportation Fee Program Update	-	100,000	100,000	100,000
PJ01901 Swiss Mart Mobility (TED)	-	-	10,000	10,000
PJ01902 Parking Management (TED)	-	-	10,000	10,000
PJ01942 FY22/23 RMRA Overlay	-	-	2,400,000	2,400,000
PJ01943 FY22/23 Surface Treatments	-	-	1,000,000	1,000,000
PJ01945 Dogbar Road Curve Improvement	-	-	1,000,000	1,000,000
PJ01946 Foothills North @ Atherton Signal	-	-	750,000	750,000
PJ01980 2023 HMA Overlays (RMRA 22/23)	-	-	1,200,000	1,200,000
PJ01981 2023 Surface Treatments (RMRA 22/23)	-	-	500,000	500,000
PJ01992 Tahoe Pedestrian Safety Program (2)	-	-	250,000	250,000
PJ02007 Cisco Rd @ South Yuba River Bridge PM	-	-	200,000	200,000
Total Road Construction Projects	**$ 16,537,603**	**$ 57,523,584**	**$ 44,105,000**	**$ 44,105,000**

Road Maintenance – Cost Center 19007

Purpose:

Provides safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

Major Budget Adjustments and Initiatives:

- Increase in Sales and Use Taxes of $600,000.
- Decrease in State Highway Users Tax of $1.2 million.
- Increase in Professional and Special Services - General of $371,400 for adjusted contract expenses.
- Increase in Professional and Special Services - Technical, Engineering and Environmental of $370,500 for adjusted contract expenses.

Program Title	Program Description	Program Cost
Road Maintenance	Provides for the repair and maintenance of roads within the County maintained roadway system, including, drainage facilities, bridges, guardrail, vegetation management, street sweeping, and preparation and administration of surface treatment projects. Issues transportation permits and installation and maintenance of the three main devices used to control traffic, namely; signs, pavement markings, and traffic signals.	$ 17,707,855
Snow Removal	This program comprises routine and emergency activities with the control and removal of ice and snow from County roads which includes plowing, sanding, and snow blowing. This is often a 24-7 operation depending on snow level elevations and storm intensity. The Serene Lakes area consistently receives the highest recorded snowfall in the continental United States. Depending on snow levels, our crews may be required to remove snow from 150 miles of road up to 500 miles of road.	$ 2,757,458
Overhead	This program includes general, administrative, management, and contract expenses that are necessary to support the other road maintenance programs in carrying out the division initiatives in an effective and efficient manner while providing services to the public and other county departments.	$ 1,233,613

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

Fund: Road Fund
Cost Center: CC19007 Road Maintenance

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	1,411,863	1,400,000	2,000,000	2,000,000
Road and Privilege Permit	50,236	60,000	60,000	60,000
Other Court Fines	110	-	-	-
Investment Income	(2,501)	-	-	-
Federal Aid - Other Programs	213,513	233,162	233,162	233,162
State Highway Users Tax	11,264,825	13,626,212	12,398,103	12,398,103
State Aid - Other Programs	28,554	-	-	-
Road and Street Services	18,348	10,000	10,000	10,000
Other Fees and Charges	263,931	100,000	100,000	100,000
Miscellaneous	288,502	204,000	204,000	204,000
Proceeds from Sale of Capital Assets	19,100	50,000	50,000	50,000
Contributions from General Fund	3,770,896	3,770,896	3,770,896	3,770,896
Contributions from Other Funds	100,000	-	-	-
Operating Transfers In	5,271,533	3,000,000	3,500,000	3,500,000
Total Revenue	**$ 22,698,910**	**$ 22,454,270**	**$ 22,326,161**	**$ 22,326,161**
Expenditures / Appropriations				
Salaries and Wages	5,339,887	5,896,587	5,797,647	5,797,647
Salary Savings	-	(412,567)	(414,567)	(414,567)
Employee Paid Sick Leave	327,973	-	-	-
Extra Help	-	20,000	20,000	20,000
Overtime and Call Back	197,546	200,000	250,000	250,000
Cafeteria Plans (Non-PERS)	294,558	340,941	336,666	336,666
Uniform Allowance	20,740	20,403	22,202	22,202
Retirement	1,640,092	2,130,809	2,168,781	2,168,781
Payroll Tax	424,929	450,835	443,841	443,841
Other Postemployment Benefits (OPEB)	476,009	347,490	248,427	248,427
401 (k) Employer Match	750	750	751	751
Employee Group Insurance	1,198,152	1,264,020	1,381,009	1,381,009
Workers Comp Insurance	142,554	135,429	305,994	305,994
Clothing and Personal	46,621	40,000	45,000	45,000
Communication Services Expense	121,390	124,400	79,680	79,680
Refuse Disposal	40,945	30,000	45,000	45,000
Insurance	197,911	227,281	250,754	250,754
Parts	129,697	35,000	120,000	120,000
Auto	228	5,000	5,000	5,000
Maintenance	164,682	2,240,000	2,015,291	2,015,291
Maintenance - Building	152,805	125,026	432,057	432,057
Fuels & Lubricants	242,161	200,000	302,224	302,224
Materials - Buildings & Improvements	31,736	40,000	25,000	25,000
Laboratory Supplies	148	-	-	-
Drug & Alcohol Testing	9,596	9,000	10,000	10,000
Professional / Membership Dues	23,150	3,000	15,000	15,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Misc Expense	2,745	-	3,000	3,000
Equipment Usage - Regular	(1,044)	-	-	-
Printing	4,937	11,223	3,859	3,859
Other Supplies	34,117	20,062	10,022	10,022
Postage	4,128	10,882	4,205	4,205
Professional and Special Services - General	1,046,392	1,128,600	1,500,000	1,500,000
Professional and Special Services - Technical, Engineering and Environmental	2,122,670	29,500	400,000	400,000
Professional and Special Services - County	57,825	28,796	31,785	31,785
Professional and Special Services - Information Technology	225,461	195,820	209,511	209,511
Professional and Special Services - Health	1,415	-	-	-
Rents and Leases - Equipment	65,104	47,500	70,000	70,000
Rents and Leases - Buildings & Improvements	15,968	16,044	15,000	15,000
Small Tools & Instruments	42,955	40,000	50,000	50,000
Employee Benefits Systems	76,739	99,223	98,907	98,907
Aggregates & Oil	1,175,692	1,520,000	1,600,000	1,600,000
Signing & Safety Material	364,207	350,000	400,000	400,000
Small Equipment	94	-	10,000	10,000
Special Department Expense	71,311	195,000	75,000	75,000
Inventory Purchase - Gasoline/Diesel	3,576	-	-	-
Inventory Purchase - Oil & Lube Products	9,520	-	-	-
Inventory Purchase - Parts	631	-	-	-
Inventory Gain / Loss	(297)	-	-	-
Training / Education	4,821	3,500	20,000	20,000
Transportation and Travel	214,756	235,000	(1)	(1)
Utilities	180,115	134,652	180,930	180,930
Transfer Out A-87 Costs	616,623	634,799	607,754	607,754
Equipment	2,920,187	1,508,000	1,570,000	1,570,000
Intrafund Transfers / Services Out	2,195,594	2,890,100	933,197	933,197
Intrafund Transfers / Services In (Contra Expense)	-	(171,500)	-	-
Total Expenditures / Appropriations	**$ 22,680,500**	**$ 22,400,605**	**$ 21,698,926**	**$ 21,698,926**
Total	**$ 18,410**	**$ 53,665**	**$ 627,235**	**$ 627,235**

Eastern Regional Landfill – Cost Center 12005

Purpose:

Monitors and maintains the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

Major Budget Adjustments and Initiatives:

- Increase in Sanitation Services Landfill of $520,172 driven by rate increases to fund increasing expenses.
- Increase in Operating Transfer Out - Capital Improvements of $650,000 driven by planned roof repair at Eastern Regional Material Recovery Facility.

Program Title	Program Description	Program Cost
Closed Landfill Operations	Protects public health and the environment by monitoring and maintaining the closed landfill site in compliance with state and federal regulations.	$ 822,281
Garbage Collection, Disposal and Recycling	Provide reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes, and comply with State mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities, as well as the Town of Truckee.	$ 2,301,849

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

Fund: Eastern Regional Landfill Fund
Cost Center: CC12005 Eastern Regional Landfill

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	23,095	40,000	20,000	20,000
Rents and Concessions	107,911	115,000	118,450	118,450
Sanitation Services Landfill	1,743,502	1,892,828	2,413,000	2,413,000
Total Revenue	**$ 1,874,508**	**$ 2,047,828**	**$ 2,551,450**	**$ 2,551,450**
Expenditures / Appropriations				
Communication Services Expense	462	2,575	2,600	2,600
Insurance	73,906	49,832	49,922	49,922
Parts	-	5,000	5,150	5,150
Maintenance	170	5,500	5,600	5,600
Materials - Buildings & Improvements	57,330	110,000	115,000	115,000
Professional / Membership Dues	51	-	-	-
Misc Expense	2,174	-	-	-
Printing	6,265	5,150	4,256	4,256
Postage	10,302	2,000	4,999	4,999
Professional and Special Services - General	511,509	662,050	786,250	786,250
Professional and Special Services - Legal	1,122	1,200	2,500	2,500
Professional and Special Services - Technical, Engineering and Environmental	673,024	774,330	906,300	906,300
Professional and Special Services - County	20,923	45,077	20,059	20,059
Professional and Special Services - Information Technology	8,764	7,770	10,122	10,122
Rents and Leases - Equipment	-	2,750	2,750	2,750
Small Tools & Instruments	-	500	500	500
Advertising	3,395	-	-	-
Special Department Expense	28,874	66,600	72,100	72,100
Transportation and Travel	-	5,150	5,305	5,305
Utilities	10,064	10,300	10,609	10,609
Operating Materials	21,572	-	-	-
Transfer Out A-87 Costs	22,643	11,026	68,608	68,608
Operating Transfer Out - Capital Improvements	-	350,000	1,000,000	1,000,000
Intrafund Transfers / Services Out	1,767	-	-	-
Appropriation for Contingencies	-	50,000	51,500	51,500
Total Expenditures / Appropriations	**$ 1,454,318**	**$ 2,166,810**	**$ 3,124,130**	**$ 3,124,130**
Total	**$ 420,190**	**$ (118,982)**	**$ (572,680)**	**$ (572,680)**

Solid Waste Management – Cost Center 12006

Purpose:

Manages the collection and disposal of solid waste, hazardous wastes, and recyclable materials generated within Placer County in an environmentally safe manner; to maintain and monitor closed landfills in Loomis, Foresthill, and Meadow Vista.

Major Budget Adjustments and Initiatives:

- Increase in Sanitation Services Landfill of $600,000 driven by rate increases to fund increasing expenses.
- Decrease in Capital Asset Transfer In of $800,000 for removal one one-time transfer.
- Decrease in Operating Transfer Out - Capital Improvements of $575,000 due to removal of one-time expense.

Program Title	Program Description	Program Cost
Garbage Collection, Disposal and Recycling	Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes, and comply with state mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities.	$ 1,145,265
Closed Landfill Operations	Protects public health and the environment by monitoring and maintaining three closed landfill sites located in Meadow Vista, Foresthill, Loomis in compliance with State and Federal regulations.	$ 1,424,572

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

Fund: Solid Waste Management Fund

Cost Center: CC12006 Solid Waste Management

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	76,627	164,966	34,755	34,755
Direct Charges	74,108	65,000	66,950	66,950
Sanitation Services Landfill	1,538,491	1,450,000	2,050,000	2,050,000
Miscellaneous	(4,402)	-	-	-
Contributions from General Fund	10,011	-	-	-
Operating Transfers In	44,413	-	-	-
Capital Asset Transfer In	-	800,000	-	-
Total Revenue	**$ 1,739,249**	**$ 2,479,966**	**$ 2,151,705**	**$ 2,151,705**
Expenditures / Appropriations				
Pesticides	320	-	-	-
Communication Services Expense	1,026	2,000	2,050	2,050
Refuse Disposal	228,810	-	-	-
Insurance	704	4,670	3,224	3,224
Parts	-	2,000	2,000	2,000
Maintenance	-	7,500	7,726	7,726
Materials - Buildings & Improvements	2,104	22,500	23,000	23,000
Misc Expense	3,290	-	-	-
Printing	27,425	30,000	21,560	21,560
Other Supplies	-	5,000	5,000	5,000
Postage	2,237	17,157	5,352	5,352
Professional and Special Services - General	609,432	811,930	855,787	855,787
Professional and Special Services - Legal	16,587	4,500	4,650	4,650
Professional and Special Services - Technical, Engineering and Environmental	1,006,286	1,153,438	1,137,784	1,137,784
Professional and Special Services - County	45,851	56,578	49,812	49,812
Professional and Special Services - Information Technology	10,832	16,264	11,650	11,650
Small Tools & Instruments	262	1,000	1,000	1,000
Advertising	4,747	10,000	16,500	16,500
Special Department Expense	80,343	232,000	241,300	241,300
Landfill Dump Fee	-	5,000	5,000	5,000
Transportation and Travel	-	2,500	2,500	2,500
Utilities	8,562	10,000	10,300	10,300
Operating Materials	100	-	-	-
Taxes and Assessments	-	-	77,500	77,500
Transfer Out A-87 Costs	24,027	5,342	44,942	44,942
Operating Transfer Out - Capital Improvements	-	575,000	-	-
Appropriation for Contingencies	-	40,000	41,200	41,200
Total Expenditures / Appropriations	**$ 2,072,944**	**$ 3,014,379**	**$ 2,569,837**	**$ 2,569,837**
Total	**$ (333,696)**	**$ (534,413)**	**$ (418,132)**	**$ (418,132)**

Environmental Utilities – Cost Center 12007

Purpose:

Provide labor and materials needed to support the County's Water, Wastewater and Solid Waste programs. This includes operation and maintenance of the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, water for fire protection, water resource planning, and groundwater management.

Major Budget Adjustments and Initiatives:

- Increase in Equipment of $878,000 for the purchase of vactor, trucks, and equipment.
- Increase in Salaries and Benefits of $2.5 million driven by the movement of 14 allocated positions from the Western Placer Waste Management Authority (WPWMA), as well as the addition of 3 new allocated positions.
- Increase in Cost Allocation of $2.3 million for allocation of staff expenses to WPWMA.

Program Title	Program Description	Program Cost
Water Resources	Plans for and manages water resources within the County including groundwater management, surface water planning and labor to support the Middle Fork Project to ensure that these resources are managed sustainably and are able to support planned economic development in the County. Maintains County operated water systems and fire suppression systems that protect life and property.	$ 590,226
Wastewater	Protects public health and the environment by providing reliable compliant sewer infrastructure though condition assessment, modeling, long-term planning, and design and management of sewer rehabilitation and capital projects to service current and future customers. Provides cost effective operation and maintenance of wastewater infrastructure that protects public health and the environment in compliance with State and Federal regulations.	$ 6,620,114
Solid Waste	The Solid Waste program includes the Eastern Regional Landfill and Solid Waste Management enterprise funds. These programs provide garbage collection, recycling and disposal as well as monitoring and maintenance of the County's closed landfills in an environmentally safe and compliant manner. More information about these funds is below.	$ 1,522,056
Overhead	General operating expenditures not directly attributed to a program or service.	$ 4,030,428

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

Fund: Environmental Utilities Fund
Cost Center: CC12007 Environmental Utilities

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	(1,233)	5,000	5,000	5,000
Planning and Engineering Services	5,737	-	-	-
Planning - At Cost Projects Fees	365,097	400,000	415,000	415,000
Sanitation Services	14,038,992	11,009,955	11,502,060	11,502,060
Other Fees and Charges	1,267	-	-	-
Miscellaneous	135,486	500,000	165,000	165,000
Proceeds from Sale of Capital Assets	12,562	-	-	-
Gain/Loss on F/A Disposal	-	172,366	-	-
Contributions from General Fund	385,000	500,000	250,000	250,000
Operating Transfers In	33,255	-	-	-
Total Revenue	**$ 14,976,162**	**$ 12,587,321**	**$ 12,337,060**	**$ 12,337,060**
Expenditures / Appropriations				
Salaries and Wages	5,407,035	4,380,944	5,793,603	5,793,603
Salary Savings	-	(396,808)	(403,812)	(403,812)
Employee Paid Sick Leave	23,936	50,000	50,000	50,000
Extra Help	-	50,000	-	-
Overtime and Call Back	275,900	300,000	300,000	300,000
Cafeteria Plans (Non-PERS)	273,931	245,138	322,323	322,323
Uniform Allowance	10,005	8,402	10,201	10,201
Retirement	1,666,526	1,597,572	2,187,938	2,187,938
Payroll Tax	425,450	331,489	438,121	438,121
Other Postemployment Benefits (OPEB)	373,988	205,921	202,422	202,422
401 (k) Employer Match	2,763	2,251	3,750	3,750
Employee Group Insurance	1,039,621	896,103	1,194,617	1,194,617
Workers Comp Insurance	80,840	67,694	109,157	109,157
Pesticides	1,086	-	-	-
Communication Services Expense	243,682	271,840	288,560	288,560
Food	1,249	-	-	-
Refuse Disposal	-	1,000	-	-
Insurance	265,951	323,571	332,457	332,457
Parts	13,323	10,000	11,000	11,000
Maintenance	261,973	190,000	205,000	205,000
Maintenance - Building	123,935	148,059	297,245	297,245
Fuels & Lubricants	55,467	55,000	56,000	56,000
Materials - Buildings & Improvements	23,424	30,000	30,000	30,000
Laboratory Supplies	712	1,000	300	300
Drug & Alcohol Testing	1,965	3,000	2,200	2,200
Professional / Membership Dues	29,819	55,000	45,000	45,000
Services and Supplies	1,599	-	-	-
Misc Expense	37,738	-	-	-
Printing	28,346	37,953	26,832	26,832
Other Supplies	30,963	38,139	37,542	37,542

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Postage	7,017	5,391	7,010	7,010
Professional and Special Services - General	726,435	866,617	763,421	763,421
Professional and Special Services - Legal	28,835	42,500	30,000	30,000
Professional and Special Services - Technical, Engineering and Environmental	95,669	87,500	117,423	117,423
Professional and Special Services - County	4,794	25,000	5,386	5,386
Professional and Special Services - Information Technology	634,295	653,044	508,203	508,203
Professional and Special Services - Health	683	-	-	-
Rents and Leases - Equipment	96	5,000	3,500	3,500
Small Tools & Instruments	29,117	30,000	25,000	25,000
Employee Benefits Systems	64,062	78,274	80,509	80,509
PC Acquisition	1,046	2,000	125,000	125,000
Small Equipment	30,710	-	5,000	5,000
Advertising	1,199	1,000	1,600	1,600
Special Department Expense	403	6,000	2,700	2,700
Safety Clothing - Other Agency	59	-	-	-
Training / Education	3,269	-	10,000	10,000
Transportation and Travel	188,023	472,890	481,068	481,068
Utilities	61,875	83,805	56,135	56,135
Operating Materials	3,324	8,000	5,500	5,500
Transfer Out A-87 Costs	458,238	504,062	331,121	331,121
Equipment	-	-	878,000	878,000
Operating Transfer Out	3,134	-	-	-
Contributions to Other Funds	6,000	-	-	-
Intrafund Transfers / Services Out	0	-	-	-
Cost Allocation	-	-	(2,264,208)	(2,264,208)
Appropriation for Contingencies	-	50,000	50,000	50,000
Total Expenditures / Appropriations	**$ 13,049,508**	**$ 11,824,351**	**$ 12,762,824**	**$ 12,762,824**
Total	**$ 1,926,654**	**$ 762,970**	**$ (425,764)**	**$ (425,764)**

Environmental Utilities – Capital Improvements - Cost Center 12086

Purpose:

Provides efficient, cost effective planning/programming, design, management, and construction of Environmental Utilities Capital Projects.

Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services - General of $750,054 for adjusted contract expenses.

Program Title	Program Description	Program Cost
Environmental Utilities - Capital Improvements	Provides efficient, cost effective planning/programming, design, management, and construction of Environmental Utilities Capital Projects.	$ 3,355,795

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

Fund: Capital Projects Fund

Cost Center: CC12086 Environmental Utilities - Capital Improvements

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Contributions from Other Funds	-	900,000	-	-
Operating Transfers In-Capital Improvements	3,150,000	-	-	-
Operating Transfers In	-	-	1,100,000	1,100,000
Total Revenue	**$ 3,150,000**	**$ 900,000**	**$ 1,100,000**	**$ 1,100,000**
Expenditures / Appropriations				
Maintenance	1,012	-	-	-
Materials - Buildings & Improvements	5,940	-	-	-
Misc Expense	603	-	-	-
Printing	-	-	494	494
Professional and Special Services - General	3,791,482	-	750,054	750,054
Professional and Special Services - Legal	1,518	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	643,434	1,912,314	2,641,254	2,641,254
Professional and Special Services - County	-	-	54	54
Small Tools & Instruments	112	-	-	-
Advertising	426	-	-	-
Special Department Expense	50	-	-	-
Operating Materials	83,058	-	-	-
Transfer Out A-87 Costs	-	-	438,394	438,394
Operating Transfer Out	44,413	-	109,357	109,357
Intrafund Transfers / Services Out	47,332	-	(219,383)	(219,383)
Intrafund Transfers / Services In (Contra Expense)	(47,332)	-	(364,429)	(364,429)
Total Expenditures / Appropriations	**$ 4,572,050**	**$ 1,912,314**	**$ 3,355,795**	**$ 3,355,795**
Total	**$ (1,422,050)**	**$ (1,012,314)**	**$ (2,255,795)**	**$ (2,255,795)**

Fleet Operations – Cost Center 19002

Purpose:

Provides vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

Major Budget Adjustments and Initiatives:

- Increase in Other Fees and Charges of $354,424 to align the recovery of expenses in the fund.
- Increase in Inventory Purchase - Gasoline/Diesel of $200,000 due to increased costs.
- Increase in Fuels & Lubricants of $96,035 due to increased costs.

Program Title	Program Description	Program Cost
Fleet Management	Provides reliable, cost-effective vehicles to support county operations along with vehicle and heavy equipment repair and maintenance services, fuel purchasing and distribution and fleet regulatory compliance.	$ 10,328,390

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

Fund: Public Works Fleet Operations Fund
Cost Center: CC19002 Fleet

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	6,164	37,000	-	-
Automotive Fund Mat and Service	5,010,492	5,268,135	5,040,434	5,040,434
Other Fees and Charges	2,461,334	3,266,605	3,621,029	3,621,029
Miscellaneous	1,420,276	1,139,724	1,106,928	1,106,928
Proceeds from Sale of Capital Assets	21,500	-	-	-
Gain/Loss on F/A Disposal	163,187	100,000	100,000	100,000
Contributions from General Fund	1,000,000	-	-	-
Contributions from Other Funds	25,000	-	-	-
Total Revenue	**$ 10,107,954**	**$ 9,811,464**	**$ 9,868,391**	**$ 9,868,391**
Expenditures / Appropriations				
Salaries and Wages	1,468,783	1,746,730	1,730,033	1,730,033
Salary Savings	-	(124,363)	(119,285)	(119,285)
Employee Paid Sick Leave	41,801	16,500	16,500	16,500
Extra Help	-	20,000	20,000	20,000
Overtime and Call Back	33,817	78,700	78,700	78,700
Sick Leave Payoff	2,254	-	-	-
Accrued Compensated Leave	-	34,200	34,200	34,200
Cafeteria Plans (Non-PERS)	78,464	98,312	96,915	96,915
Uniform Allowance	4,641	4,201	5,101	5,101
Retirement	457,482	638,012	654,207	654,207
Payroll Tax	116,929	133,946	132,738	132,738
Other Postemployment Benefits (OPEB)	123,706	98,670	70,541	70,541
OPEB Expense	-	9,900	9,900	9,900
401 (k) Employer Match	545	750	1,500	1,500
Employee Group Insurance	277,710	332,883	313,308	313,308
Workers Comp Insurance	27,134	30,740	62,584	62,584
Clothing and Personal	28,457	16,033	28,457	28,457
Communication Services Expense	6,649	3,200	3,200	3,200
Food	251	300	600	600
Janitorial Supplies	-	300	300	300
Refuse Disposal	8,355	8,500	8,500	8,500
Insurance	1,561,159	541,793	518,542	518,542
Parts	17,480	32,555	21,000	21,000
Auto	68,674	70,000	-	-
Maintenance	647,042	591,316	643,897	643,897
Maintenance - Building	46,306	50,868	270,329	270,329
Fuels & Lubricants	270,111	277,129	373,164	373,164
Materials - Buildings & Improvements	71	100	100	100

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Laboratory Supplies	439	-	-	-
Drug & Alcohol Testing	2,133	2,600	2,600	2,600
Professional / Membership Dues	218	-	-	-
Misc Expense	649	100	100	100
Equipment Usage - Regular	242	-	-	-
Printing	1,267	5,054	4,125	4,125
Other Supplies	3,226	3,019	3,032	3,032
Postage	2,834	2,996	2,059	2,059
Professional and Special Services - General	396,228	511,362	393,757	393,757
Professional and Special Services - Technical, Engineering and Environmental	18,051	37,250	37,250	37,250
Professional and Special Services - County	49,476	57,319	59,106	59,106
Professional and Special Services - Information Technology	121,860	112,451	95,058	95,058
Professional and Special Services - Health	847	-	-	-
Short-Term Rents and Leases - Equipment	24	-	-	-
Small Tools & Instruments	12,885	21,000	21,000	21,000
Employee Benefits Systems	23,403	28,579	25,271	25,271
Special Department Expense	14,526	10,575	10,575	10,575
Inventory Purchase - Gasoline/Diesel	786,052	900,000	1,100,000	1,100,000
Inventory Purchase - Comp Natural Gas	233,035	235,000	235,000	235,000
Inventory Purchase - Oil & Lube Products	92,220	75,000	120,000	120,000
Inventory Purchase - Tires & Batteries	244	-	-	-
Inventory Purchase - Parts	1,614,605	1,626,012	1,700,000	1,700,000
Inventory Purchase - Shop Supplies	69,975	56,000	75,000	75,000
Inventory Gain / Loss	22,620	-	-	-
Training / Education	2,136	-	-	-
Transportation and Travel	1,481	3,000	3,000	3,000
Utilities	23,662	25,166	88,179	88,179
Transfer Out A-87 Costs	125,946	64,055	251,319	251,319
Equipment	1,253,064	1,139,724	1,126,928	1,126,928
Total Expenditures / Appropriations	**$ 10,161,170**	**$ 9,627,537**	**$ 10,328,390**	**$ 10,328,390**
Total	**$ (53,216)**	**$ 183,927**	**$ (459,999)**	**$ (459,999)**

Tahoe Truckee Area Regional Transit – Cost Center 19003

Purpose:

Provides safe and reliable service within and between the communities of the North Lake Tahoe area.

Major Budget Adjustments and Initiatives:

- Increase in Sales and Use Taxes of $347,500.
- Decrease in Federal Aid - Other Programs of $518,100.
- Increase in Aid from Other Agencies of $1.1 million for increased partner jurisdiction contributions.
- Increase in Contributions from Other Funds of $1.6 million in TOT funds for microtransit program.
- Increase in Professional and Special Services - General of $2.8 million for adjusted contract expenses for supplemental bus drivers, TART Connect, and other services.
- Increase in Equipment of $200,000 for bus purchases.
- Net decrease of two allocated positions.

Program Title	Program Description	Program Cost
Tahoe Area Public Transit	Tahoe Area Regional Transit (TART) operates public bus service in North Tahoe. To meet the Americans with Disabilities Act (ADA) transportation requirements, Placer County contracts with a taxi cab company to provide trips to persons with disabilities are not able to get to and from the regular fixed route.	$ 9,554,582
Overhead	General operating expenditures not directly attributed to a program or service.	$ 2,485,763

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

Fund: Tahoe Area Regional Transit Fund

Cost Center: CC19003 Tahoe Truckee Area Regional Transit

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	1,520,963	1,800,900	2,148,400	2,148,400
Investment Income	(3,239)	(5,000)	-	-
Federal Aid - Construction	142,003	951,800	1,014,700	1,014,700
Federal Aid - Other Programs	3,287,628	2,301,700	1,783,600	1,783,600
State Aid - Other Programs	762,080	682,800	1,035,200	1,035,200
Aid from Other Agencies	364,229	304,600	1,402,900	1,402,900
Transit Fare	-	523,808	517,200	517,200
Other Fees and Charges	224,258	-	-	-
Miscellaneous	44,117	-	-	-
Proceeds from Sale of Capital Assets	2,768	-	-	-
Contributions from Other Funds	981,960	2,497,300	4,116,200	4,116,200
Operating Transfers In	53,542	50,000	50,000	50,000
Total Revenue	**$ 7,380,308**	**$ 9,107,908**	**$ 12,068,200**	**$ 12,068,200**
Expenditures / Appropriations				
Salaries and Wages	1,667,279	1,968,592	1,932,317	1,932,317
Salary Savings	-	(134,850)	(125,226)	(125,226)
Employee Paid Sick Leave	10,168	4,000	10,200	10,200
Extra Help	-	18,000	18,000	18,000
Overtime and Call Back	260,427	200,000	275,000	275,000
Cafeteria Plans (Non-PERS)	79,308	99,845	97,272	97,272
Uniform Allowance	7,868	8,551	7,050	7,050
Retirement	512,304	707,301	688,644	688,644
Payroll Tax	149,979	151,251	142,232	142,232
Other Postemployment Benefits (OPEB)	187,461	145,860	101,212	101,212
Employee Group Insurance	326,323	352,072	357,924	357,924
Workers Comp Insurance	89,320	95,060	191,990	191,990
Clothing and Personal	17,662	17,300	17,300	17,300
Communication Services Expense	40,145	21,000	27,720	27,720
Food	537	-	-	-
Janitorial Supplies	11,453	-	50	50
Refuse Disposal	29,205	28,900	33,400	33,400
Insurance	212,566	184,435	206,032	206,032
Parts	13,401	7,000	7,000	7,000
Maintenance	671,883	848,200	794,500	794,500
Maintenance - Building	42,807	11,045	210,802	210,802
Fuels & Lubricants	196,183	289,000	312,000	312,000
Materials - Buildings & Improvements	1,612	1,000	1,000	1,000
Services	450	-	-	-
Drug & Alcohol Testing	3,814	7,000	7,000	7,000
Professional / Membership Dues	4,217	3,000	3,000	3,000
Misc Expense	1,521	-	3,250	3,250
Printing	5,246	14,691	11,496	11,496
Other Supplies	33,470	35,581	37,026	37,026

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Postage	1,162	1,043	1,242	1,242
Professional and Special Services - General	763,379	1,706,900	4,475,900	4,475,900
Professional and Special Services - Technical, Engineering and Environmental	10,056	42,806	43,000	43,000
Professional and Special Services - County	252,633	201,300	202,574	202,574
Professional and Special Services - Information Technology	59,208	64,144	53,084	53,084
Professional and Special Services - Health	634	-	-	-
Rents and Leases - Equipment	1,311	2,000	-	-
Small Tools & Instruments	9,365	12,000	-	-
Employee Benefits Systems	33,925	41,320	38,386	38,386
PC Acquisition	-	2,500	8,000	8,000
Advertising	3,145	4,500	4,500	4,500
Special Department Expense	1,474	7,000	3,000	3,000
Inventory Purchase - Gasoline/Diesel	753	-	-	-
Inventory Purchase - Oil & Lube Products	922	-	-	-
Inventory Purchase - Parts	1,647	-	-	-
Inventory Purchase - Shop Supplies	262	-	-	-
Transportation and Travel	93,589	72,906	62,006	62,006
Utilities	110,436	92,924	158,762	158,762
Operating Materials	2,373	5,000	50,000	50,000
Transfer Out A-87 Costs	216,825	316,308	171,700	171,700
Buildings & Improvements	-	621,900	500,000	500,000
Equipment	572,417	600,000	800,000	800,000
Operating Transfer Out	53,542	-	-	-
Appropriation for Contingencies	-	100,000	100,000	100,000
Total Expenditures / Appropriations	**$ 6,765,667**	**$ 8,978,385**	**$ 12,040,345**	**$ 12,040,345**
Total	**$ 614,641**	**$ 129,523**	**$ 27,855**	**$ 27,855**

Placer County Transit – Cost Center 19004

Purpose:

Provides safe and reliable transportation services. Fixed route service is a regularly scheduled public bus service. Commuter Bus services provide four morning and afternoon commute runs to and from downtown Sacramento. Dial-A-Ride services are based on reservations directly to requested destinations within the service area. Vanpool services are leased vans from a private company specializing in vanpool coordination and are driven by one of the commuters in the vanpool.

Major Budget Adjustments and Initiatives:

- Increase in Sales and Use Taxes of $333,100.
- Increase in Transit Fare of $274,600 due to expanded routes and increased ridership.
- Increase in Professional and Special Services - General of $637,741 for adjusted contract expenses.
- Net increase of two allocated positions.

Program Title	Program Description	Program Cost
Placer County Transit	Provides safe and reliable transportation services. Fixed route service is a regularly scheduled public bus service. Commuter Bus services provide four mornings and afternoon commute runs to and from downtown Sacramento. Dial- A-Ride services are based on reservations directly to requested destinations within the service area. Vanpool services are leased vans from a private company specializing in vanpool coordination and are driven by one of the commuters in the vanpool.	$ 7,524,279
Overhead	General operating expenditures not directly attributed to a program or service.	$ 2,455,689

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

Fund: Placer County Transit Fund

Cost Center: CC19004 Placer County Transit

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	2,531,450	3,400,000	3,733,100	3,733,100
Investment Income	4,536	8,000	5,000	5,000
Federal Aid - Construction	-	750,000	750,000	750,000
Federal Aid - Other Programs	2,992,516	1,384,600	1,482,900	1,482,900
State Aid - Other Programs	496,017	784,220	1,065,300	1,065,300
Aid from Other Agencies	919,813	1,854,234	1,595,500	1,595,500
Transit Fare	146,856	373,100	647,700	647,700
Other Fees and Charges	158,767	160,000	160,000	160,000
Miscellaneous	35,873	-	-	-
Contributions from General Fund	4,158	-	-	-
Operating Transfers In	239,203	471,873	581,000	581,000
Total Revenue	**$ 7,529,190**	**$ 9,186,027**	**$ 10,020,500**	**$ 10,020,500**
Expenditures / Appropriations				
Salaries and Wages	1,537,158	1,645,011	1,697,738	1,697,738
Salary Savings	-	(127,194)	(128,574)	(128,574)
Employee Paid Sick Leave	8	-	-	-
Overtime and Call Back	97,242	115,600	116,000	116,000
Cafeteria Plans (Non-PERS)	85,033	95,520	98,502	98,502
Uniform Allowance	6,418	6,601	6,900	6,900
Retirement	465,659	589,070	629,126	629,126
Payroll Tax	124,340	126,348	130,404	130,404
Other Postemployment Benefits (OPEB)	170,559	120,120	88,944	88,944
401 (k) Employer Match	-	750	750	750
Employee Group Insurance	409,749	450,123	453,014	453,014
Workers Comp Insurance	60,014	59,264	80,914	80,914
Clothing and Personal	4,078	7,500	7,500	7,500
Communication Services Expense	51,718	51,240	47,880	47,880
Food	363	-	-	-
Janitorial Supplies	6,862	-	3,000	3,000
Refuse Disposal	3,347	3,000	3,000	3,000
Insurance	371,171	327,648	364,434	364,434
Parts	9,062	1,500	1,500	1,500
Maintenance	1,145,993	864,100	999,230	999,230
Maintenance - Building	-	-	15,388	15,388
Fuels & Lubricants	294,958	425,700	457,818	457,818
Materials - Buildings & Improvements	42	4,000	1,500	1,500
Drug & Alcohol Testing	4,742	5,500	5,500	5,500
Professional / Membership Dues	13,331	9,500	9,500	9,500
Misc Expense	996	-	1,350	1,350
Printing	10,284	15,593	14,732	14,732
Other Supplies	8,414	13,681	10,000	10,000
Postage	3,995	3,732	3,074	3,074
Professional and Special Services - General	2,224,133	2,669,259	3,307,000	3,307,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - Technical, Engineering and Environmental	18,649	19,144	-	-
Professional and Special Services - County	120,638	85,900	81,502	81,502
Professional and Special Services - Information Technology	95,299	78,879	76,064	76,064
Professional and Special Services - Health	4,364	-	-	-
Rents and Leases - Equipment	46,842	127,400	72,000	72,000
Small Tools & Instruments	914	-	800	800
Employee Benefits Systems	28,101	34,336	36,394	36,394
PC Acquisition	4,385	2,500	8,000	8,000
Advertising	849	30,000	30,000	30,000
Special Department Expense	-	4,360	-	-
Inventory Purchase - Comp Natural Gas	117	-	-	-
Inventory Purchase - Parts	1,067	-	-	-
Training / Education	300	-	300	300
Transportation and Travel	92,927	45,539	97,920	97,920
Utilities	54,562	50,000	55,020	55,020
Operating Materials	7,521	5,000	5,000	5,000
Transfer Out A-87 Costs	204,475	264,318	190,844	190,844
Equipment	-	750,000	750,000	750,000
Operating Transfer Out	239,203	-	-	-
Appropriation for Contingencies	-	150,000	150,000	150,000
Total Expenditures / Appropriations	**$ 8,029,880**	**$ 9,130,542**	**$ 9,979,968**	**$ 9,979,968**
Total	**$ (500,690)**	**$ 55,485**	**$ 40,532**	**$ 40,532**

Special Aviation – Cost Center 19005

Purpose:

Perform annual maintenance and repairs of emergency landing strip for small aircraft and emergency use by U.S. Forest Service during fire season.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Blue Canyon Airport	Repair and maintain airport runway surfacing and lighting system, and manage surrounding vegetation in accordance with FAA standards.	$ 12,570

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

Fund: Special Aviation Fund
Cost Center: CC19005 Blue Canyon Airport

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	348	-	-	-
State Aid - Aviation	8,179	10,000	10,000	10,000
Total Revenue	**$ 8,527**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Expenditures / Appropriations				
Salaries and Wages	2,026	-	-	-
Cafeteria Plans (Non-PERS)	115	-	-	-
Retirement	632	-	-	-
Payroll Tax	160	-	-	-
Other Postemployment Benefits (OPEB)	127	-	-	-
Employee Group Insurance	180	-	-	-
Workers Comp Insurance	9	-	-	-
Insurance	2,184	2,515	2,554	2,554
Maintenance	2,665	-	-	-
Printing	-	45	59	59
Professional and Special Services - General	-	2,500	2,500	2,500
Professional and Special Services - County	-	3,985	3,987	3,987
Small Tools & Instruments	35	-	-	-
Utilities	44	1,000	1,000	1,000
Operating Materials	-	2,470	2,470	2,470
Total Expenditures / Appropriations	**$ 8,179**	**$ 12,515**	**$ 12,570**	**$ 12,570**
Total	**$ 348**	**$ (2,515)**	**$ (2,570)**	**$ (2,570)**

Mission Statement

The mission of the Placer County Sheriff's Office is to maintain the quality of life we enjoy and to ensure our county is a safe place to live, work, and visit.

This will be accomplished through safeguarding individual liberties, building community partnerships through transparency and education, preventing crime, and resolving those crimes that do occur.

We are also responsible for the professional care and custody of those confined within our jail facilities. Other duties include those of marshal, security of the courts, and efficient investigation of coroner cases.

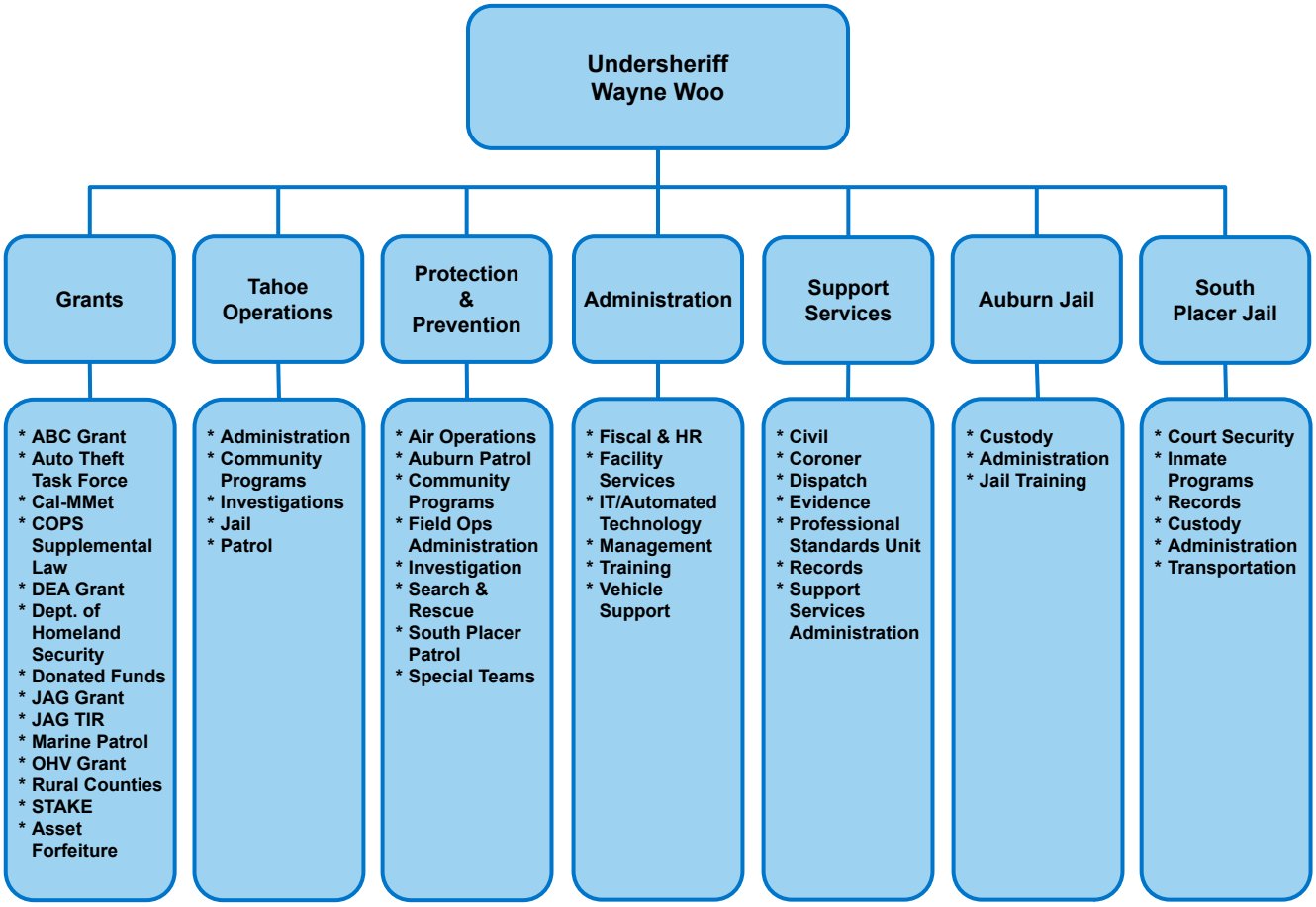
We are committed to this mission and conduct our responsibilities toward a goal of excellence and with dedication to the community we serve.

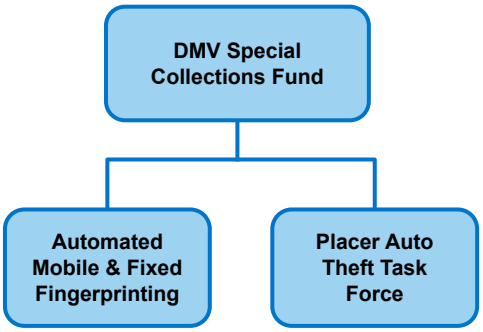
Sheriff
Cost Center Summary
Fiscal Year 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Proposed Budget	FY 2022-23 Adopted Budget	YOY % Change
Public Safety Fund					
Sheriff Grant Program	$ 2,807,964	$ 3,353,726	$ 3,374,799	$ 3,374,799	0.63%
Sheriff Tahoe Operations	11,898,081	12,317,676	12,292,015	12,292,015	-0.21%
Sheriff Protection and Prevention	36,430,208	36,628,416	39,669,750	39,669,750	8.30%
Sheriff Administration and Support	20,426,315	23,315,851	27,206,891	27,206,891	16.69%
Sheriff Auburn / South Placer Support Services	12,428,942	12,334,814	13,978,412	13,978,412	13.32%
Sheriff Auburn Jail	27,518,217	27,646,183	26,201,527	26,201,527	-5.23%
Sheriff South Placer Jail	43,608,582	45,505,169	46,325,417	46,325,417	1.80%
TOTAL PUBLIC SAFETY FUND	**$ 155,118,309**	**$ 161,101,835**	**$ 169,048,811**	**$ 169,048,811**	**4.93%**
Automated Mobile & Fixed Fingerprinting Fund					
Automated Mobile & Fixed Fingerprinting	$ 154,285	$ 1,604,356	$ 1,614,795	$ 1,614,795	0.65%
Placer Auto Theft Task Force Fund					
Placer Auto Theft Task Force	$ 424,123	$ 452,352	$ 460,204	$ 460,204	1.74%
Funded Positions					
Sheriff Grant Program	11	11	11	11	
Sheriff Tahoe Operations	44	44	44	44	
Sheriff Protection and Prevention	137	136	135	135	
Sheriff Administration and Support	43	43	46	46	
Sheriff Auburn / South Placer Support Services	64	65	77	77	
Sheriff Auburn Jail	111	90	90	90	
Sheriff South Placer Jail	156	181	181	181	
Total Funded Positions	**566**	**570**	**584**	**584**	**2.46%**
Total Allocated Positions	**577**	**581**	**595**	**595**	**2.41%**

Sheriff-Coroner-Marshal

Devon Bell, Sheriff





Sheriff Grant Program – Cost Center 20001

Purpose:

Facilitates and coordinates restricted and grant-funded programs. Specific programs are funded by awards from various agencies including the State of California Department of Alcoholic Beverage Control, U.S. Department of Justice Drug Enforcement Administration, U.S. Department of Homeland Security, U.S. Department of Justice Bureau of Justice Assistance, California Board of State and Community Corrections, California Department of Parks and Recreation Division of Boating and Waterways, and the State of California Department of Parks and Recreation Off-Highway Motor Vehicle Recreation Division. Several California Government and Penal codes also provide funding for specialized programs.

Major Budget Adjustments and Initiatives:

- Increase in Intrafund Transfers / Services Out of $129,779 for HHS contract related expenses.
- Increase in Special Department Expense of $267,460 for increased program costs.

Program Title	Program Description	Program Cost
Justice Assistance – Trauma Informed Response	This grant provides funds coordinated services to meet the needs of high-risk youth and their families by offering culturally relevant substance use and mental health treatment services, community education, and community safety. This project will be implemented through an ongoing collaboration between the Placer County Sheriff's Office, Probation Department, Health and Human ServicesChildren's System of Care and non-profit partners. 100% of total program costs are offset by funding from the U.S. Department of Justice Bureau of Justice Assistance and State of California Board of State and Community Corrections	$ 631,842
Auto Theft Task Force	This task force focuses on auto theft in Placer County. Officers from Rocklin Police Department, Roseville Police Department, California Highway Patrol and the Sheriff's Office work together to reduce this type of crime in the County. 56.4% of total program costs are offset by funding from California Vehicle Code Section 9250.14.	$ 109,709
Cal-MMET	Provides funding for officers to work in the County's Drug task force. This task force operates under the Placer Law Enforcement Agencies (PLEA) to reduce drug sales, cultivation, processing and other illegal activities associated with drug sales. 100% of total program costs are offset by funding from the State of California Office of Emergency Services through Penal Code 13821(c).	$ 512,797
COPS Supplemental Law	This grant supports one officer in providing juvenile drug education. This officer is involved with implementing the Right Choice Program for local grammar schools and works with youth in the community. These grant funds are also used for repairs and upgrades to the jail facilities. 100% of total program costs are offset by funding from the California Government Code 30061(g).	$ 305,223
Drug Enforcement Agency	Provides funding for marijuana suppression on county open lands. The Sheriff's helicopter conducts "flyovers" on wild lands searching for illegal marijuana operations. 96% of total program costs are offset by funding from the U.S. Department of Justice Drug Enforcement Administration.	$ 85,000
Homeland Security	This is a countywide grant for all of the Placer Law Enforcement Agencies (PLEA) to provide equipment used in fighting terrorism. 100% of total program costs are offset by funding from the U.S. Department of Homeland Security.	$ 106,500
Justice Assistance	This grant provides funds for officers in the Drug Task Force as well as providing resources to victims involved with drugs. 100% of total program costs are offset by funding from the U.S. Department of Justice Bureau of Justice Assistance and State of California Board of State and Community Corrections.	$ 17,374
Marine Patrol	The Marine Patrol Unit runs three patrol boats: two based in Auburn and one based on Lake Tahoe. These watercrafts are mainly deployed on the many lakes in Placer County, including: Folsom Lake, Rollins Lake, Camp Far West, Lake Clementine, Combie Lake, Hell Hole Reservoir, and French Meadows Reservoir. The primary duties of the Marine Patrol Unit include marine law enforcement, accident reporting, boating safety education, and assisting boaters in distress. They also conduct medical aids and search and rescue operations. 76.5% of total program costs are offset by funding from the State of California Department of Parks and Recreation Division of Boating and Waterways.	$ 414,451
Rural Counties	This grant funds the cost of Sheriff's Deputy Trainees while attending the academy, as well as other front-line law enforcement services. 100% of total program costs are offset by funding from the California Government Code 30070(a).	$ 748,463
Off-Highway Motor Vehicle	This grant funds patrol of the Off-Highway Vehicle (OVH) trails within the County. Placer County has miles of OHV trails and the Sheriff is dedicated to protecting those trails as well as the visitors who use them. 75% of total program costs are offset by funding from the State of California Department of Parks and Recreation Off-Highway Motor Vehicle Recreation Division.	$ 155,408

continued

Program Title	Program Description	Program Cost
Stop Tobacco Access to Kids Enforcement Program (STAKE)	This grant funds provide personnel time for patrol deputies, operations equipment, and education materials aimed at reducing crimes related to sales, distribution and access to tobacco by minors. Project activities include agencies working in collaboration to proactively address tobacco related crimes and access to tobacco by minors in an effort to collectively reduce tobacco related crimes county-wide. Grant funds will be used to pay for staff overtime to conduct trainings and other operations, as well as general operating expenses and to purchase equipment used for these operations.	$ 138,032
Donated Funds / Trust Fund Clearing	Donated Funds.	$ 50,000
Sheriff Asset Forfeiture	The Asset Forfeiture Program expends restricted monies from the Asset Forfeiture Trust Fund as prescribed by MOU and legislation.	$ 100,000

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

Fund: Public Safety Fund

Cost Center: CC20001 Grants Program

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 Unsecured Property	252,012	291,775	342,812	342,812
Federal Aid - Other Programs	780,689	126,869	85,000	85,000
State Aid - Other Programs	1,202,285	2,090,133	2,028,640	2,028,640
State Aid - Supplemental Law Enforcement	273,300	230,000	230,000	230,000
Insurance - Other	12,207	-	-	-
Donations	169,272	155,000	150,000	150,000
Operating Transfers In	181,879	201,000	216,500	216,500
Total Revenue	**$ 2,871,644**	**$ 3,094,777**	**$ 3,052,952**	**$ 3,052,952**
Expenditures / Appropriations				
Salaries and Wages	1,319,143	1,283,192	1,141,738	1,141,738
Salary Savings	-	-	(80,293)	(80,293)
Overtime and Call Back	318,961	332,421	329,814	329,814
Uniform Allowance	7,352	14,823	5,857	5,857
Taxable Meal Reimbursements	74	-	-	-
Retirement	561,365	607,643	543,288	543,288
Payroll Tax	116,285	98,881	86,822	86,822
Other Postemployment Benefits (OPEB)	87,596	52,338	32,203	32,203
Employee Group Insurance	211,312	185,450	164,733	164,733
Workers Comp Insurance	18,414	17,519	45,278	45,278
Comp for Absence - Illness	16,332	-	-	-
Communication Services Expense	2,997	2,500	4,246	4,246
Food	51	-	-	-
Insurance	12,113	7,145	11,410	11,410
Parts	12,542	-	-	-
Auto	139	-	-	-
Maintenance	11,709	19,200	19,000	19,000
Maintenance - Building	7,302	8,021	44,485	44,485
Fuels & Lubricants	19,947	36,000	36,000	36,000
Misc Expense	35,895	95,000	3,967	3,967
Printing	44	-	-	-
Other Supplies	557	-	-	-
Postage	76	-	-	-
Procurement Card Purchase / Clearing Account	(20)	-	-	-
Professional and Special Services - General	74,650	10,000	100,000	100,000
Professional and Special Services - Technical, Engineering and Environmental	-	4,476	4,476	4,476
Rents and Leases - Equipment	13,895	197,796	3,335	3,335
Rents and Leases - Buildings & Improvements	40,980	30,000	44,240	44,240
Small Tools & Instruments	312	-	-	-
Employee Benefits Systems	4,989	13,503	13,451	13,451
Small Equipment	711	-	15,152	15,152
Special Department Expense	333,870	383,400	650,860	650,860

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Narcotics / Special Enforcement	4,591	5,000	5,000	5,000
Training / Education	-	-	15,532	15,532
Transportation and Travel	53,429	22,300	32,300	32,300
Utilities	3,649	2,915	14,809	14,809
Transfer Out A-87 Costs	(27,407)	53,867	127,133	127,133
Equipment	81,904	-	-	-
Intrafund Transfers / Services Out	271,866	289,413	419,192	419,192
Intrafund Transfers / Services In (Contra Expense)	(809,662)	(419,077)	(459,229)	(459,229)
Total Expenditures / Appropriations	**$ 2,807,964**	**$ 3,353,726**	**$ 3,374,799**	**$ 3,374,799**
Total	**$ 63,680**	**$ (258,949)**	**$ (321,847)**	**$ (321,847)**

Sheriff Tahoe Operations – Cost Center 20002

Purpose:

Protects lives, property, and prevents crime by providing a comprehensive array of law enforcement services to the unincorporated area of North Lake Tahoe. Responsibilities include investigating offenses and coroner cases, conducting search and rescue missions, maintaining specialized teams, conducting community oriented policing programs within schools and the community, maintaining records, processing civil judgments, and providing custody, transportation and court security services.

Major Budget Adjustments and Initiatives:

- Increase in Equipment of $45,000 for boat generator/air conditioner for Marine 6.

Program Title	Program Description	Program Cost
Tahoe Administration	The Sheriff's Tahoe Administration Unit oversees all operations within the North Lake Tahoe area of Placer County as well as administrative support to the entire Tahoe Operations Division.	$ 2,356,742
Tahoe Patrol	The Patrol Unit provides 24-hour coverage of protection services to the County unincorporated area of North Lake Tahoe. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations.	$ 7,332,016
Tahoe Investigations	Investigation of crimes occurring within the Placer County unincorporated area of North Lake Tahoe is the responsibility of the Tahoe Investigations Unit. The types of crimes investigated include: Crimes Against Persons – Includes the investigations of robbery, homicide, sexual assault, general sex crimes and missing person cases. Juvenile Officers – The Juvenile officers handle juvenile offender case investigations and the First Offender, Juvenile Diversion Program. Property Crimes – Includes investigation of fraud, burglary, theft, and pro-active of crimes-in-progress. Narcotics Officers – Detectives from the North Tahoe Station investigate and control narcotics activities.	$ 1,522,248
Tahoe Jail	As mandated by California Government Code 69922, the Sheriff provides security to the Superior Courts, including the Tahoe Courtroom located in Tahoe City, California. The Sheriff's Office provides bailiff staffing and services including security within the courtrooms.	$ 938,675
Tahoe Community Services	Tahoe Community Services engages with the public in a number of ways including outreach and working with youth and schools. A Community Services Officer is available to make public presentations for organizations, churches, schools, and community groups throughout North Lake Tahoe on a variety of public safety topics.	$ 142,334

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

Fund: Public Safety Fund

Cost Center: CC20002 Tahoe Operations

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	450	100	2,600	2,600
Vehicle Code Fines - Other	23,016	42,800	37,000	37,000
Other Court Fines	2,165	4,000	4,000	4,000
Law Enforcement Services	60,641	119,270	110,000	110,000
Other Fees and Charges	1,900	9,950	3,500	3,500
Insurance - Other	76,802	80,000	80,000	80,000
Miscellaneous	1,100	275	275	275
Total Revenue	**$ 166,074**	**$ 256,395**	**$ 237,375**	**$ 237,375**
Expenditures / Appropriations				
Salaries and Wages	5,531,296	5,704,832	5,722,114	5,722,114
Salary Savings	-	(418,769)	(378,490)	(378,490)
Employee Paid Sick Leave	9,722	-	-	-
Extra Help	-	7,500	-	-
Overtime and Call Back	640,106	877,700	710,000	710,000
Sick Leave Payoff	255,069	65,000	65,000	65,000
Cafeteria Plans (Non-PERS)	32,524	33,727	29,266	29,266
Uniform Allowance	46,289	49,454	42,524	42,524
Taxable Meal Reimbursements	230	500	500	500
Retirement	2,448,002	2,982,192	3,011,667	3,011,667
Payroll Tax	409,319	416,234	419,144	419,144
Other Postemployment Benefits (OPEB)	254,512	184,470	131,881	131,881
401 (k) Employer Match	100	2,250	1,500	1,500
Employee Group Insurance	673,695	732,296	669,426	669,426
Workers Comp Insurance	413,859	441,203	715,670	715,670
Comp for Absence - Illness	124,655	28,523	28,523	28,523
Communication Services Expense	22,398	48,820	25,100	25,100
Food	3,030	7,500	5,500	5,500
Janitorial Supplies	588	800	600	600
Refuse Disposal	11	-	-	-
Insurance	56,605	60,985	66,533	66,533
Parts	1,654	1,000	-	-
Maintenance	8,843	8,700	13,500	13,500
Maintenance - Building	37,595	44,114	50,978	50,978
Fuels & Lubricants	-	300	-	-
Materials - Buildings & Improvements	3,476	2,140	2,500	2,500
Drug & Alcohol Testing	61	-	-	-
Professional / Membership Dues	-	300	500	500
Misc Expense	828	-	-	-
Printing	3,587	2,669	3,718	3,718
Other Supplies	11,299	21,420	15,600	15,600
Postage	1,688	4,728	2,042	2,042
Professional and Special Services - General	483,813	493,046	501,600	501,600

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - County	4,567	10,180	3,691	3,691
Professional and Special Services - Health	12,636	3,000	5,500	5,500
Small Tools & Instruments	168	-	-	-
Employee Benefits Systems	45,048	54,603	53,325	53,325
Small Equipment	7,593	6,000	7,000	7,000
Special Department Expense	15,068	53,220	39,500	39,500
Transportation and Travel	4,601	4,000	4,000	4,000
Utilities	18,791	16,031	15,958	15,958
Transfer Out A-87 Costs	335,742	334,645	218,894	218,894
Equipment	-	-	45,000	45,000
Intrafund Transfers / Services Out	18,250	32,363	42,251	42,251
Intrafund Transfers / Services In (Contra Expense)	(39,235)	-	-	-
Total Expenditures / Appropriations	**$ 11,898,081**	**$ 12,317,676**	**$ 12,292,015**	**$ 12,292,015**
Total	**$ (11,732,007)**	**$ (12,061,281)**	**$ (12,054,640)**	**$ (12,054,640)**

Sheriff Protection and Prevention – Cost Center 20003

Purpose:

Protects lives, property, and prevents crime by providing a comprehensive array of law enforcement services to the unincorporated area of mid and south Placer County, and the City of Colfax and the Town of Loomis per contract. Responsibilities include investigating offenses and coroner cases, conducting search and rescue missions, maintaining specialized teams, and conducting community oriented policing programs within schools and the community. The Air Operations unit provides aerial surveillance for deputies; routine patrol; photo, video and infrared surveillance; search and rescue missions; and prisoner transportation.

Major Budget Adjustments and Initiatives:

- Increase in Equipment of $222,000 for one-time purchase of various operational equipment.

Program Title	Program Description	Program Cost
Auburn Administration	The Auburn Administration Unit oversees all Field Operations with the exception of the North Lake Tahoe area, which is patrolled by the Sheriff's Tahoe Division.	$ 3,028,518
Auburn Patrol	The Patrol Unit provides 24-hour coverage through a three-shift system. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations. Patrol resources are directed to those areas of Placer County where specific crime trends are occurring. This type of directed patrol activity has resulted in the apprehension of numerous criminals. The Auburn Patrol Unit also provides law enforcement services to the City of Colfax on a contract basis.	$ 14,041,907
Investigations	The Investigations Unit is responsible for investigating the following types of crimes: Crimes Against Persons – Includes the investigations of robbery, homicide, sexual assault, general sex crimes and missing person cases. High Tech Crimes – The High-Tech Crimes Division is a part of the Sacramento Valley High Tech Crimes Task Force. Their responsibilities include the investigation of computer crimes, computer/component theft, telecommunications fraud, and other cases that require special training and technical experience. Juvenile Officers – The Juvenile officers handle juvenile offender case investigations and the First Offender, Juvenile Diversion Program. Property Crimes – Includes investigation of fraud, burglary, theft, and pro-active of crimes-in-progress. Narcotics Officers – Narcotics Officers are assigned to a task force. The Special Investigations Unit in Western Placer County participates in regional narcotics investigations.	$ 6,719,713
Community Services	The Community Services Unit engages with the public in a number of ways including outreach, working with youth and schools, and addressing specific problems and crimes occurring within our communities. Community Services Officers – Community Services Officers are available to make public presentations for organizations, churches, schools, and community groups throughout Placer County on a variety of law enforcement and public safety topics. School Resource Officers – School Resource Officers are responsible for teaching drug, alcohol, and gang prevention and awareness on high school, junior high, and elementary school campuses; developing and maintaining a good rapport with teachers, students, parents and administrators; as well as maintaining a law enforcement presence on campus and at school events. Problem-Oriented Policing – Problem-Oriented Policing Deputies deal with a range of community problems and crime prevention issues. The goal is to understand and relieve community and business-based problems by helping to develop solutions to address reoccurring problems Youth and Community Outreach – Youth and Community Outreach Deputies develop and maintain relationships with at-risk youth and provide educational programs that bolster the value of drug prevention and eradication in Placer County. Sheriff's Reserve and Explorer Programs – Sheriff's Office Reserves are citizens who serve their community by assisting with law enforcement activities. After extensive training, they are used for supplementing the full-time staff in enforcement activities. The Explorer program provides an opportunity for high school and college aged youths to pursue their interest in law enforcement by participating and assisting in various department activities including ride-alongs and special events.	$ 2,117,875

continued

Program Title	Program Description	Program Cost
Special Teams	The Sheriff has multiple special teams that provide specialized services. This program includes Bicycle Patrol, Dive Team, Explosives Ordinance Disposal (E.O.D.), Hostage Negotiation Team, Honor Guard, K9, Mounted Team, and Special Enforcement Team (S.E.T.). Funds in this program provide specialized equipment and training for each team. Most of these teams work on an on-call basis and respond when the need arises for their specialty. K9 Team – Our K9 officers are on duty with their handlers on a full-time basis. They are deployed in the Field Operations Division on Patrol, the Corrections Division, and our North Lake Tahoe Division. The teams specialize in locating, controlling and apprehending criminal suspects, crowd control, locating missing persons, narcotics detection, and handler protection. Dive Team – The Placer County Sheriff's Office has two dive teams: one located on the North Shore of Lake Tahoe and the other in Auburn. Since Placer County has many lakes and rivers, the team is trained on scuba as well as swift water rescue. Search and rescues, evidence collection, vehicle and vessel recoveries, and victim recoveries are the main duties of the team. Hostage Negotiation Team (HNT) – This is a specially trained unit of highly skilled crisis and hostage negotiators. The goal of HNT is to resolve the crisis or hostage situation through a combined application of tactics and negotiations that will result in a peaceful resolution, with all hostages rescued safely, all law enforcement personnel uninjured, and all suspects safely in custody. Honor Guard – Members of this team are sworn peace officers who have been specially chosen from all Divisions of the Sheriff's Office. Duties include providing funeral honors for officers who have been killed in the line of duty, as well as for those peace officers who have honorably retired from service. Additionally, they post the national, state and departmental colors at many community events, including departmental and regional law enforcement award ceremonies. Special Enforcement – The Special Enforcement Team (S.E.T.) is a small group of highly trained, specially equipped Deputies introduced into crisis situations to safely and efficiently resolve them. The purpose of the SET is to assist Sheriff's Office personnel and allied agencies in high risk and crisis situations that occur throughout the County. Although the team has several goals when activated, the primary goal is the safety of all persons involved. The mission of SET varies from high-risk search warrants, hostage situations, barricaded suspects, dignitary protection, crowd and riot control, terrorist group actions, assist county narcotics teams, and to assist Patrol and Investigations with situations that require specialized training or equipment. Dive Team – Members are assigned to the Marine Patrol Unit, and are ready to dive if the need arises. Their duties include accident investigation of sunken vessels, victim recovery and evidence collection.	$ 80,000
Air Operations	The Placer County Sheriff's Office provides air support services throughout the county. The Air Support Unit consists of a helicopter and a twin-engine fixed wing aircraft. The helicopter's primary function is to provide air support and backup for deputies on the ground through aerial surveillance. Additionally, the helicopter conducts search and rescue missions, hoist rescue operations, sling load cargo operations, homeland security missions, and assistance in narcotics operations. The primary mission of the fixed wing aircraft is transportation of prisoners, department administration and other county personnel within California and the western United States.	$ 1,542,554
Search and Rescue	The Unit members consist of full-time and reserve Deputy Sheriff's along with dedicated members of our communities who volunteer their time for this valuable assignment. Each year, numerous S.A.R. missions are carried out in all kinds of conditions. Incidents can vary from a missing child in fair weather in a residential neighborhood, to a rescue of a trapped skier in blizzard conditions in the harsh wilderness backcountry.	$ 215,358
South Placer Patrol	The Patrol Division provides 24-hour coverage of the unincorporated areas in the Southern part of the County through a three-shift system. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations. Patrol resources are directed to those areas of Placer County where specific crime trends are occurring. This type of directed patrol activity has resulted in the apprehension of numerous criminals. On a contract basis, the South Placer Patrol Unit also provides law enforcement services to the United Auburn Indian Community in connection with the Thunder Valley Casino Resort as well as the Town of Loomis.	$ 11,923,825

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

Fund: Public Safety Fund

Cost Center: CC20003 Protection & Prevention

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	75	5,550	5,500	5,500
Vehicle Code Fines - Other	35,544	50,500	35,300	35,300
Other Court Fines	143	300	300	300
Federal Aid - Other Programs	939	14,000	10,565	10,565
State Aid - Other Programs	64,485	-	-	-
State Aid - Sales Tax Realignment for Public Safety	-	200,000	200,000	200,000
Law Enforcement Services	6,121,306	6,097,000	6,198,000	6,198,000
Other Fees and Charges	855,864	854,000	859,000	859,000
Insurance - Other	324,971	170,000	170,000	170,000
Miscellaneous	15,412	1,500	4,050	4,050
Contributions from General Fund	175,000	-	-	-
Total Revenue	**$ 7,593,740**	**$ 7,392,850**	**$ 7,482,715**	**$ 7,482,715**
Expenditures / Appropriations				
Salaries and Wages	16,081,607	16,751,102	17,565,140	17,565,140
Salary Savings	-	(1,212,323)	(1,185,071)	(1,185,071)
Extra Help	-	72,000	33,000	33,000
Overtime and Call Back	1,942,661	2,245,000	2,154,000	2,154,000
Sick Leave Payoff	139,482	-	-	-
Cafeteria Plans (Non-PERS)	57,435	65,234	64,393	64,393
Uniform Allowance	126,894	156,109	126,329	126,329
Taxable Meal Reimbursements	1,682	300	-	-
Retirement	7,213,015	8,610,928	9,227,067	9,227,067
Payroll Tax	1,246,152	1,255,609	1,308,212	1,308,212
Other Postemployment Benefits (OPEB)	847,451	576,576	417,419	417,419
401 (k) Employer Match	1,775	4,500	4,500	4,500
Employee Group Insurance	2,420,884	2,558,658	2,452,285	2,452,285
Workers Comp Insurance	1,122,221	1,244,922	2,074,838	2,074,838
Comp for Absence - Illness	415,696	-	-	-
Clothing and Personal	200	-	-	-
Communication Services Expense	157,504	147,000	152,000	152,000
Food	3,243	4,910	4,450	4,450
Janitorial Supplies	827	1,500	500	500
Insurance	1,607,705	1,173,877	1,709,990	1,709,990
Parts	3,340	12,320	2,700	2,700
Auto	1,030	600	-	-
Maintenance	467,499	399,400	512,200	512,200
Maintenance - Building	72,753	59,452	50,268	50,268
Fuels & Lubricants	57,533	70,100	75,130	75,130
Materials - Buildings & Improvements	3,594	6,000	4,000	4,000
Drug & Alcohol Testing	55	-	-	-
Professional / Membership Dues	4,652	2,900	3,700	3,700

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Misc Expense	696	-	-	-
Printing	25,136	19,869	19,040	19,040
Other Supplies	42,925	56,979	53,912	53,912
Postage	12,026	10,743	2,411	2,411
Procurement Card Purchase / Clearing Account	(130)	-	-	-
Professional and Special Services - General	108,523	133,000	123,100	123,100
Professional and Special Services - Technical, Engineering and Environmental	720	-	-	-
Professional and Special Services - County	686	698	41,697	41,697
Professional and Special Services - Health	40,680	20,300	53,300	53,300
Rents and Leases - Buildings & Improvements	256,833	234,428	221,400	221,400
Small Tools & Instruments	64	-	-	-
Employee Benefits Systems	145,709	167,981	170,618	170,618
PC Acquisition	4,749	500	-	-
Small Equipment	25,971	21,200	24,300	24,300
Special Department Expense	253,521	264,700	233,000	233,000
Narcotics / Special Enforcement	3,720	5,000	5,000	5,000
Transportation and Travel	18,057	28,500	28,000	28,000
Utilities	34,733	6,044	9,540	9,540
Transfer Out A-87 Costs	1,015,109	1,098,489	1,440,282	1,440,282
Equipment	44,689	-	222,000	222,000
Intrafund Transfers / Services Out	555,223	409,311	311,100	311,100
Intrafund Transfers / Services In (Contra Expense)	(156,324)	(56,000)	(46,000)	(46,000)
Total Expenditures / Appropriations	**$ 36,430,208**	**$ 36,628,416**	**$ 39,669,750**	**$ 39,669,750**
Total	**$ (28,836,469)**	**$ (29,235,566)**	**$ (32,187,035)**	**$ (32,187,035)**

Sheriff Administration and Support – Cost Center 20004

Purpose:

Provides overall Agency planning, policy direction, and general administration to all Sheriff's operations. Sustains human resources and fiscal management, oversees centralized training, maintains criminal justice technology systems, provides fleet and equipment oversight, and provides facility maintenance.

Major Budget Adjustments and Initiatives:

- Increase in Equipment of $1.8 million for vehicle replacements and related one-time equipment purchases.
- Increase in Short-Term Rents and Leases - Equipment of $674,440, largely attributable to BWC lease, storage, and IT costs.

Program Title	Program Description	Program Cost
Sheriff's Office Management	The Sheriff's Office Management Team consists of Sheriff Devon Bell, Undersheriff Wayne Woo, and their respective administrative support staff.	$ 1,844,032
Sheriff's Information Technology	The Information Technology Unit is responsible for providing maintenance and support for over 900 network accounts throughout the Sheriff's Office, as well as application support for other Placer County law enforcement agencies. The Information Technology Unit is responsible for maintenance and support of over 80 computerized systems, including but not limited to: The Integrated Public Safety System, Computer Aided Dispatch and Patrol, Jail Management System, Records Management System, countywide CLETS Access, countywide Live Scan mug shot and fingerprint systems.	$ 11,771,916
Administrative Services	The Administrative Services Unit provides a range of fiscal services for the entire Agency including general accounting, human resources, grant reporting, payroll, and budget management.	$ 3,589,482
Facilities Services	The Facilities Services Unit provides general maintenance to the various facilities the Sheriff's Office occupies, ensuring all property is in safe and working order.	$ 1,518,164
Training Services	The Training Services Unit is responsible for the administration of employee training, including state-mandated Peace Officer Standards & Training Commission (POST), Advanced Officer (AO) training, Standards & Training for Corrections (STC), as well as specialized instruction in a broad range of law enforcement functions and activities such as the Dive Team, Explosive Ordnance Disposal (EOD), and the Special Enforcement Team (SET).	$ 2,082,399
Fleet Services	The Fleet Services Unit is responsible for all Sheriff's Office patrol vehicles, take- home cars, tactical vehicles, and associated equipment. In addition to routine and non-mechanical maintenance, all patrol vehicle custom build-outs are conducted by the Fleet Services Unit in-house.	$ 6,400,898

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

Fund: Public Safety Fund

Cost Center: CC20004 Sheriff Administration

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	186	-	-	-
State Peace Officers Training	26,780	44,921	86,000	86,000
Aid from Other Agencies	1,560	22,680	24,620	24,620
Law Enforcement Services	1,314	1,000	1,300	1,300
Other Fees and Charges	6,531	4,000	500	500
Donations	10	-	-	-
Miscellaneous	72,066	68,200	70,000	70,000
Proceeds from Sale of Capital Assets	330,189	145,881	146,000	146,000
Contributions from Other Funds	-	70,000	70,000	70,000
Operating Transfers In	2,703	-	-	-
Total Revenue	**$ 441,340**	**$ 356,682**	**$ 398,420**	**$ 398,420**
Expenditures / Appropriations				
Salaries and Wages	4,214,438	4,228,160	4,482,212	4,482,212
Salary Savings	-	(300,712)	(305,802)	(305,802)
Employee Paid Sick Leave	22,988	-	-	-
Extra Help	-	137,150	75,000	75,000
Overtime and Call Back	51,299	54,300	80,500	80,500
Cafeteria Plans (Non-PERS)	168,621	183,352	191,315	191,315
Uniform Allowance	6,580	9,660	7,875	7,875
Taxable Meal Reimbursements	555	500	500	500
Retirement	1,439,089	1,733,133	1,895,426	1,895,426
Payroll Tax	294,578	316,437	323,408	323,408
Other Postemployment Benefits (OPEB)	264,753	184,470	141,082	141,082
401 (k) Employer Match	4,763	6,750	6,750	6,750
Employee Group Insurance	778,337	822,917	884,819	884,819
Retired Employee Group Insurance	1,683	-	-	-
Workers Comp Insurance	153,630	190,061	276,510	276,510
Clothing and Personal	-	3,000	-	-
Communication Services Expense	1,255,067	1,270,400	1,188,350	1,188,350
Food	2,109	2,000	2,600	2,600
Janitorial Supplies	1,433	-	-	-
Refuse Disposal	165	-	-	-
Insurance	76,413	170,602	187,428	187,428
Parts	245,452	203,670	324,000	324,000
Auto	29,335	32,000	32,000	32,000
Maintenance	1,686,151	1,562,165	1,621,250	1,621,250
Maintenance - Building	722,953	774,397	858,333	858,333
Fuels & Lubricants	805,849	950,000	1,080,000	1,080,000
Materials - Buildings & Improvements	10,003	8,400	7,000	7,000
Services	17	-	-	-
Professional / Membership Dues	15,095	16,840	14,150	14,150
Misc Expense	7,155	-	22,742	22,742

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Printing	26,622	25,801	37,208	37,208
Other Supplies	78,449	123,782	102,646	102,646
Postage	33,748	39,081	6,406	6,406
Procurement Card Purchase / Clearing Account	(3,567)	-	-	-
Professional and Special Services - General	372,742	440,300	438,275	438,275
Professional and Special Services - Technical, Engineering and Environmental	375	-	-	-
Professional and Special Services - County	147,629	6,474	12,035	12,035
Professional and Special Services - Information Technology	5,266,505	5,249,339	4,964,356	4,964,356
Professional and Special Services - Health	7,063	-	-	-
Rents and Leases - Equipment	303,039	408,060	1,082,500	1,082,500
Short-Term Rents and Leases - Buildings & Improvements	2,400	-	-	-
Small Tools & Instruments	2,598	-	-	-
Employee Benefits Systems	47,575	56,736	61,717	61,717
PC Acquisition	12,279	12,000	-	-
Small Equipment	121,509	345,000	122,000	122,000
Advertising	713	1,400	600	600
Special Department Expense	290,835	187,181	191,000	191,000
Law Enforcement Special Expenses	(16,612)	-	-	-
Inventory Purchase - Shop Supplies	32	-	-	-
Training / Education	75	-	40,000	40,000
Transportation and Travel	170,580	205,300	164,500	164,500
Utilities	361,321	281,418	279,661	279,661
Lease Purchase Principal	186,717	-	190,100	190,100
Lease Purchase Interest	10,374	2,300	7,000	7,000
Transfer Out A-87 Costs	174,995	1,885,677	2,769,439	2,769,439
Equipment	1,151,511	1,506,350	3,340,000	3,340,000
Intrafund Transfers / Services Out	123,480	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(705,180)	(20,000)	-	-
Total Expenditures / Appropriations	**$ 20,426,315**	**$ 23,315,851**	**$ 27,206,891**	**$ 27,206,891**
Total	**$ (19,984,975)**	**$ (22,959,169)**	**$ (26,808,471)**	**$ (26,808,471)**

Sheriff Support Services – Cost Center 20005

Purpose:

Provides law enforcement support services to Sheriff's operations and serves other criminal justice partners as well as the public. Services include records maintenance and administration, countywide dispatching, processing of civil judgments, investigating and administering coroner's cases, processing and maintaining evidence, processing concealed weapons permits, and overseeing administrative investigations and policy development.

Major Budget Adjustments and Initiatives:

- Increase in Equipement of $250,000 for Rapid DNA System.

Program Title	Program Description	Program Cost
Dispatch	Radio dispatching services for Sheriff, Fire, Paramedics, Animal Control, and County Roads are provided 24 hours a day, 365 days a year through the Sheriff's Dispatch Center in Auburn. Requests for assistance are received through an enhanced 9-1-1 system which instantly provides the telephone number and address of the calling party. Public Safety Dispatchers are trained in Emergency Medical Dispatch protocols, which allow them to provide life-saving emergency medical instructions over the telephone prior to the arrival of first responders.	$ 4,028,693
Records	The Records Unit assists citizens in many areas, including: obtaining copies of reports for citizens who were victims or involved parties of crimes, insurance companies, attorneys, and other law enforcement agencies; finger printing and live scans for certification, licensing, and employment background checks; assisting with certain county permits and license applications; and, registering convicted criminals for specific drug, sex, gang, or arson offenses.	$ 1,127,859
Professional Standards Unit	The Professional Standards Unit is responsible for policy review and revisions, conducting administrative investigations, reviewing hiring and retention strategies, and assisting with background investigations.	$ 2,163,127
Support Services Administration	The Support Services Administration Unit is responsible for assisting the Agency with operations-related support, manages the new hire background investigations, processes concealed weapon permits, and oversees all other Support Services Division programs.	$ 1,604,374
Evidence	The Evidence Unit covers a variety of duties, including: identification of inked and latent prints, crime scene photography, crime scene evidence collection, laboratory processing, and storage of property and evidence.	$ 786,768
Civil Division	The Civil Division provides services to the public, including: summons and complaints, evictions, small claims, civil bench warrants, wage garnishments, restraining orders, and bank levies.	$ 1,051,930
Coroner Division	The Coroner Division services provides full Coroner autopsies and results, pathology testing, issuance of death certificates, notification of next of kin, disposition of decedent's personal property, and organ and tissue transplant services.	$ 3,215,661

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

Fund: Public Safety Fund
Cost Center: CC20005 Support Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	1,120	13,000	13,000	13,000
State Aid - Other Programs	13,435	15,000	10,000	10,000
Aid from Other Agencies	(131)	11,500	-	-
Court Fees and Costs	45,935	70,000	50,000	50,000
Law Enforcement Services	314,185	307,000	307,000	307,000
Other Fees and Charges	236,643	197,000	120,000	120,000
Miscellaneous	18,009	20,000	20,000	20,000
Operating Transfers In	230,377	-	-	-
Total Revenue	**$ 859,574**	**$ 633,500**	**$ 520,000**	**$ 520,000**
Expenditures / Appropriations				
Salaries and Wages	6,098,211	6,230,428	7,167,474	7,167,474
Salary Savings	-	(425,440)	(471,772)	(471,772)
Extra Help	-	286,095	107,000	107,000
Overtime and Call Back	440,281	503,500	528,500	528,500
Sick Leave Payoff	2,846	-	-	-
Cafeteria Plans (Non-PERS)	197,282	223,181	233,859	233,859
Uniform Allowance	26,434	28,082	34,487	34,487
Retirement	1,999,339	2,576,097	3,108,511	3,108,511
Payroll Tax	444,078	445,322	519,963	519,963
Other Postemployment Benefits (OPEB)	388,429	278,850	236,159	236,159
401 (k) Employer Match	31	2,250	3,000	3,000
Employee Group Insurance	913,017	966,214	1,088,530	1,088,530
Workers Comp Insurance	65,827	65,646	119,919	119,919
Communication Services Expense	51,299	50,000	58,500	58,500
Food	4,323	5,700	5,750	5,750
Janitorial Supplies	2,467	1,150	1,200	1,200
Refuse Disposal	9,132	7,500	7,500	7,500
Insurance	39,079	56,863	60,701	60,701
Parts	6,847	4,865	-	-
Auto	11,533	8,000	12,000	12,000
Maintenance	138,958	65,200	96,000	96,000
Maintenance - Building	16,417	228,419	277,748	277,748
Materials - Buildings & Improvements	2,523	2,000	2,600	2,600
Laboratory Supplies	66	-	-	-
Professional / Membership Dues	1,811	1,940	2,300	2,300
Misc Expense	1,371	1,705	1,500	1,500
Printing	26,219	25,161	25,003	25,003
Other Supplies	63,589	47,140	49,775	49,775
Postage	15,107	8,423	8,214	8,214
Procurement Card Purchase / Clearing Account	(551)	-	-	-
Professional and Special Services - General	147,687	242,855	236,200	236,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - Technical, Engineering and Environmental	8,760	-	-	-
Professional and Special Services - County	5,725	-	6,197	6,197
Professional and Special Services - Health	49	-	-	-
Short-Term Rents and Leases - Equipment	5	-	-	-
Small Tools & Instruments	3,105	-	-	-
Employee Benefits Systems	61,081	80,480	81,376	81,376
PC Acquisition	4,858	-	-	-
Small Equipment	3,681	2,300	9,800	9,800
Special Department Expense	42,614	69,913	36,400	36,400
Transportation and Travel	3,134	3,000	3,200	3,200
Utilities	8,205	83,008	90,532	90,532
Support and Care of Persons	435	-	-	-
Transfer Out A-87 Costs	1,024,712	161,467	(19,714)	(19,714)
Equipment	146,148	-	250,000	250,000
Intrafund Transfers / Services Out	2,777	-	-	-
Intrafund Transfers / Services In (Contra Expense)	-	(2,500)	-	-
Total Expenditures / Appropriations	**$ 12,428,942**	**$ 12,334,814**	**$ 13,978,412**	**$ 13,978,412**
Total	**$ (11,569,368)**	**$ (11,701,314)**	**$ (13,458,412)**	**$ (13,458,412)**

Auburn Jail - Cost Center 20006

Purpose:

Serves the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying, and housing inmates in a safe and secure environment. Provides inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Adjustments and Initiatives:

- Increase in State Aid - Public Safety Services Proposition 172 revenue of $5.5 million.
- Increase in State Aid - Sales Tax Realignment for Public Safety of $991,311.
- Increase in Contribution from General Fund of $4.2 million for support of ongoing Public Safety operations.

Program Title	Program Description	Program Cost
Auburn Jail Administration	The Administration Unit of the Auburn Jail is responsible for overall facility operations including staffing, space and facility planning, delivering programs and medical services, and ensuring the safety of inmates and their families.	$ 4,600,293
Auburn Jail Custody	At the Auburn Jail, proper care and security of the inmates is the responsibility of the Auburn Custody Unit. This Unit ensures that all inmates are housed correctly according to classification and are appropriately detained.	$ 21,528,234
Training	The Training Unit provides new Correctional Officers with the necessary instruction, guidance, and experience under designated Jail Training Officers.	$ 73,000

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

Fund: Public Safety Fund

Cost Center: CC20006 Auburn Jail

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Federal Aid - Other Programs	130,700	129,800	129,800	129,800
State Aid - Other Programs	1,595,169	70,000	100,000	100,000
State Aid - Public Safety Services-Proposition 172	40,543,889	40,409,371	45,875,629	45,875,629
State Aid - Sales Tax Realignment for Public Safety	5,186,519	4,973,677	5,964,988	5,964,988
State Aid - Supplemental Law Enforcement	174,116	213,812	230,000	230,000
Communication Services	4,559	-	-	-
Law Enforcement Services	699,543	700,000	700,000	700,000
Institutional Care and Services	6,529	-	-	-
Other Fees and Charges	689	-	-	-
Insurance - Other	-	20,000	20,000	20,000
Miscellaneous	275	275	275	275
Contributions from General Fund	73,518,562	97,231,471	101,423,570	101,423,570
Contributions from Other Funds	20,976,661	-	-	-
Operating Transfers In	212,377	-	-	-
Total Revenue	**$ 143,049,588**	**$ 143,748,406**	**$ 154,444,262**	**$ 154,444,262**
Expenditures / Appropriations				
Salaries and Wages	6,933,425	7,701,140	7,562,132	7,562,132
Salary Savings	-	(577,849)	(516,587)	(516,587)
Employee Paid Sick Leave	2,597	-	-	-
Overtime and Call Back	1,507,888	1,746,000	1,616,500	1,616,500
Sick Leave Payoff	4,473	45,250	45,250	45,250
Cafeteria Plans (Non-PERS)	195,796	235,557	231,121	231,121
Uniform Allowance	93,830	77,916	72,185	72,185
Retirement	3,169,444	3,851,315	3,828,375	3,828,375
Payroll Tax	614,576	581,263	570,281	570,281
Other Postemployment Benefits (OPEB)	535,840	386,100	276,030	276,030
401 (k) Employer Match	183	2,250	2,250	2,250
Employee Group Insurance	1,337,291	1,390,599	1,355,486	1,355,486
Workers Comp Insurance	180,725	576,673	902,187	902,187
Comp for Absence - Illness	76,789	-	-	-
Clothing and Personal	1,115	13,000	13,000	13,000
Communication Services Expense	15,265	14,571	19,500	19,500
Food	1,290,209	1,770,409	1,702,806	1,702,806
Janitorial Supplies	85,474	80,351	90,000	90,000
Refuse Disposal	100	-	-	-
Insurance	560,771	694,114	658,706	658,706
Parts	11,455	-	-	-
Maintenance	31,644	15,767	32,500	32,500
Maintenance - Building	1,154,838	1,283,790	1,429,221	1,429,221
Fuels & Lubricants	155	130	200	200
Materials - Buildings & Improvements	8,725	10,817	10,200	10,200
Drug & Alcohol Testing	37	74	74	74

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional / Membership Dues	142	250	250	250
Misc Expense	-	-	9,113	9,113
Printing	17,257	17,659	17,191	17,191
Other Supplies	93,117	86,372	105,188	105,188
Postage	9,264	6,144	2,913	2,913
Procurement Card Purchase / Clearing Account	(1,100)	-	-	-
Professional and Special Services - General	71,100	80,338	78,000	78,000
Professional and Special Services - Technical, Engineering and Environmental	45	-	-	-
Professional and Special Services - County	410,594	15,500	18,009	18,009
Professional and Special Services - Health	3,500	-	-	-
Rents and Leases - Equipment	325	100	1,500	1,500
Short-Term Rents and Leases - Buildings & Improvements	1,800	-	-	-
Small Tools & Instruments	727	-	-	-
Employee Benefits Systems	117,707	110,040	103,511	103,511
Small Equipment	35,783	12,286	37,500	37,500
Special Department Expense	41,545	100,000	54,200	54,200
Training / Education	500	-	7,000	7,000
Transportation and Travel	66,532	76,245	60,600	60,600
Utilities	577,201	466,532	465,823	465,823
Operating Materials	12,900	-	-	-
Support and Care of Persons	-	100,000	100,000	100,000
Transfer Out A-87 Costs	2,373,132	2,217,977	512,589	512,589
Equipment	14,341	-	-	-
Operating Transfer Out	22,430	-	-	-
Intrafund Transfers / Services Out	5,856,755	4,457,503	4,726,723	4,726,723
Intrafund Transfers / Services In (Contra Expense)	(20,024)	-	-	-
Total Expenditures / Appropriations	**$ 27,518,217**	**$ 27,646,183**	**$ 26,201,527**	**$ 26,201,527**
Total	**$ 115,531,371**	**$ 116,102,223**	**$ 128,242,735**	**$ 128,242,735**

South Placer Jail – Cost Center 20007

Purpose:

Serves the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying, and housing inmates in a safe and secure environment. Provides inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
South Placer Jail Administration	The Administration Unit of the Auburn Jail is responsible for overall facility operations including staffing, space and facility planning, delivering programs and medical services, and ensuring the safety of inmates and their families.	$ 5,925,830
South Placer Jail Custody	At the South Placer Jail, proper care and security of the inmates is the responsibility of the South Placer Custody Unit. This Unit ensures that all inmates are housed correctly according to classification and are appropriately detained.	$ 23,511,921
South Placer Jail Records & Clerical	The Records and Clerical Unit of the South Placer Jail is responsible for maintaining all records and providing clerical and administrative support.	$ 8,201,391
Inmate Programs	Placer County Sheriff's works with the State to provide inmates to work on road clean-up crews. The Sheriff's put out two crews four days a week to pick up trash on our highways, three days are paid by the State and one is at the cost of the county.	$ 358,366
Court Security	California Government Code 69922 prescribes that the Sheriff shall provide security to the Superior Courts. The Sheriff's Office is dedicated to fulfilling this obligation by providing bailiff staffing and services to the Superior Courts of Placer County. Bailiffs are responsible for providing security within the courtrooms, screening all visitors to the Court, and protecting the safety of all court staff, inmates, jurors, and the public.	$ 6,280,374
Transportation	Safe and secure transportation of inmates between correctional facilities and the courts is the responsibility of the Transportation Unit. Additionally, this Unit coordinates transportation of inmates between agencies for extradition purposes.	$ 2,047,535

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

Fund: Public Safety Fund
Cost Center: CC20007 South Placer Jail

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Aid from Other Agencies	4,849,776	4,663,502	4,663,502	4,663,502
Law Enforcement Services	31,590	251,500	200,000	200,000
Other Fees and Charges	486,013	-	455,974	455,974
Miscellaneous	137	468,854	-	-
Total Revenue	**$ 5,367,516**	**$ 5,383,856**	**$ 5,319,476**	**$ 5,319,476**
Expenditures / Appropriations				
Salaries and Wages	15,402,792	14,840,991	14,968,883	14,968,883
Salary Savings	-	(1,076,730)	(1,079,967)	(1,079,967)
Employee Paid Sick Leave	7,781	-	-	-
Extra Help	-	1,550,273	1,527,000	1,527,000
Overtime and Call Back	2,884,423	3,361,500	2,952,000	2,952,000
Sick Leave Payoff	86,035	45,250	45,250	45,250
Cafeteria Plans (Non-PERS)	412,753	469,096	466,955	466,955
Uniform Allowance	152,072	156,603	147,362	147,362
Retirement	5,891,236	7,006,206	7,273,792	7,273,792
Payroll Tax	1,253,874	1,272,906	1,137,936	1,137,936
Other Postemployment Benefits (OPEB)	1,077,676	778,206	556,353	556,353
401 (k) Employer Match	1,562	3,750	3,750	3,750
Employee Group Insurance	2,799,197	2,958,328	3,002,606	3,002,606
Workers Comp Insurance	497,633	113,517	172,256	172,256
Comp for Absence - Illness	7,069	-	-	-
Clothing and Personal	26,972	45,000	45,000	45,000
Communication Services Expense	28,879	41,716	54,711	54,711
Food	1,483,909	2,162,393	2,076,196	2,076,196
Janitorial Supplies	131,062	118,781	115,000	115,000
Refuse Disposal	4,191	-	-	-
Insurance	960,556	781,133	1,047,128	1,047,128
Parts	9,171	6,650	-	-
Maintenance	38,806	37,532	62,000	62,000
Maintenance - Building	2,107,943	2,343,321	2,608,779	2,608,779
Fuels & Lubricants	54	-	-	-
Materials - Buildings & Improvements	3,957	7,835	7,000	7,000
Drug & Alcohol Testing	906	2,500	1,000	1,000
Professional / Membership Dues	993	150	-	-
Misc Expense	672	-	-	-
Printing	33,701	31,289	26,664	26,664
Other Supplies	133,144	149,444	79,694	79,694
Postage	1,677	1,728	2,042	2,042
Procurement Card Purchase / Clearing Account	(139)	-	-	-
Professional and Special Services - General	20,289	19,700	8,910	8,910
Professional and Special Services - County	452,647	261,498	5,971	5,971
Professional and Special Services - Health	3,786	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Short-Term Rents and Leases - Equipment	13,158	-	-	-
Small Tools & Instruments	469	-	-	-
Employee Benefits Systems	152,459	217,891	221,231	221,231
PC Acquisition	7,953	-	-	-
Signing & Safety Material	35	-	-	-
Small Equipment	7,920	15,612	140,500	140,500
Special Department Expense	76,906	124,000	88,800	88,800
Law Enforcement Special Expenses	3,493	15,394	12,000	12,000
Transportation and Travel	26,922	26,301	27,542	27,542
Utilities	1,053,575	851,567	850,273	850,273
Operating Materials	7,263	-	-	-
Transfer Out A-87 Costs	2,862,267	3,270,979	3,874,577	3,874,577
Equipment	14,341	-	-	-
Intrafund Transfers / Services Out	4,226,960	4,326,452	4,576,723	4,576,723
Intrafund Transfers / Services In (Contra Expense)	(762,417)	(833,593)	(780,500)	(780,500)
Total Expenditures / Appropriations	**$ 43,608,582**	**$ 45,505,169**	**$ 46,325,417**	**$ 46,325,417**
Total	**$ (38,241,066)**	**$ (40,121,313)**	**$ (41,005,941)**	**$ (41,005,941)**

Automated Mobile and Fixed Fingerprint – Cost Center 20009

Purpose:

This is a regional program with oversight provided by the Remote Access Network (RAN) Board to provide funding for the enhancement of automated fixed and mobile photo and fingerprint identification systems and technology for the collection, storage, and analysis of photo and fingerprint identification for fixed and mobile systems in support of effective investigation and prosecution of individuals who may be involved in crimes involving vehicles, particularly those driving under the influence of alcohol or drugs, or vehicular manslaughter.

Major Budget Adjustments and Initiatives:

- None.

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

Fund: Public Safety Fund

Cost Center: CC20009 Automated Mobile & Fixed Fingerprinting

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	18,154	8,334	4,000	4,000
DMV Special Collection	434,924	450,468	440,000	440,000
Total Revenue	**$ 453,078**	**$ 458,802**	**$ 444,000**	**$ 444,000**
Expenditures / Appropriations				
Communication Services Expense	10,460	9,956	10,000	10,000
Insurance	367	249	449	449
Maintenance	116,245	248,500	248,500	248,500
Professional and Special Services - General	3,000	370,000	370,000	370,000
Professional and Special Services - Information Technology	2,617	5,451	2,368	2,368
Rents and Leases - Equipment	23,722	415,857	415,000	415,000
Small Equipment	873	-	-	-
Special Department Expense	-	482,000	482,000	482,000
Transfer Out A-87 Costs	(2,999)	2,343	16,478	16,478
Intrafund Transfers / Services Out	-	70,000	70,000	70,000
Total Expenditures / Appropriations	**$ 154,285**	**$ 1,604,356**	**$ 1,614,795**	**$ 1,614,795**
Total	**$ 298,793**	**$ (1,145,554)**	**$ (1,170,795)**	**$ (1,170,795)**

Placer Regional Auto Theft Task Force – Cost Center 20010

Purpose:

This is a regional task force established to investigate auto theft crimes that occur in Placer County and successfully identify, apprehend, deter, and prosecute criminal perpetrators.

Major Budget Adjustments and Initiatives:

- None.

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

Fund: Public Safety Fund
Cost Center: CC20010 Placer Auto Theft Task Force

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	(10,726)	1,862	200	200
DMV Special Collection	434,849	450,490	460,000	460,000
Total Revenue	**$ 424,123**	**$ 452,352**	**$ 460,200**	**$ 460,200**
Expenditures / Appropriations				
Taxable Meal Reimbursements	11	-	-	-
Communication Services Expense	2,970	2,740	3,000	3,000
Insurance	785	569	496	496
Parts	319	600	500	500
Auto	704	-	2,500	2,500
Maintenance	5,036	1,700	5,000	5,000
Fuels & Lubricants	6,758	6,700	8,000	8,000
Printing	411	598	336	336
Other Supplies	375	400	500	500
Professional and Special Services - General	253,467	286,074	280,000	280,000
Professional and Special Services - County	-	-	75	75
Professional and Special Services - Information Technology	3,119	7,691	327	327
Rents and Leases - Buildings & Improvements	24,000	24,000	30,000	30,000
Small Equipment	-	-	5,000	5,000
Special Department Expense	47	-	-	-
Training / Education	247	-	-	-
Transportation and Travel	995	-	-	-
Transfer Out A-87 Costs	6,346	5,493	5,976	5,976
Operating Transfer Out	101,655	-	-	-
Intrafund Transfers / Services Out	16,879	115,787	118,494	118,494
Total Expenditures / Appropriations	**$ 424,123**	**$ 452,352**	**$ 460,204**	**$ 460,204**
Total	**$ -**	**$ -**	**$ (4)**	**$ (4)**

Mission Statement

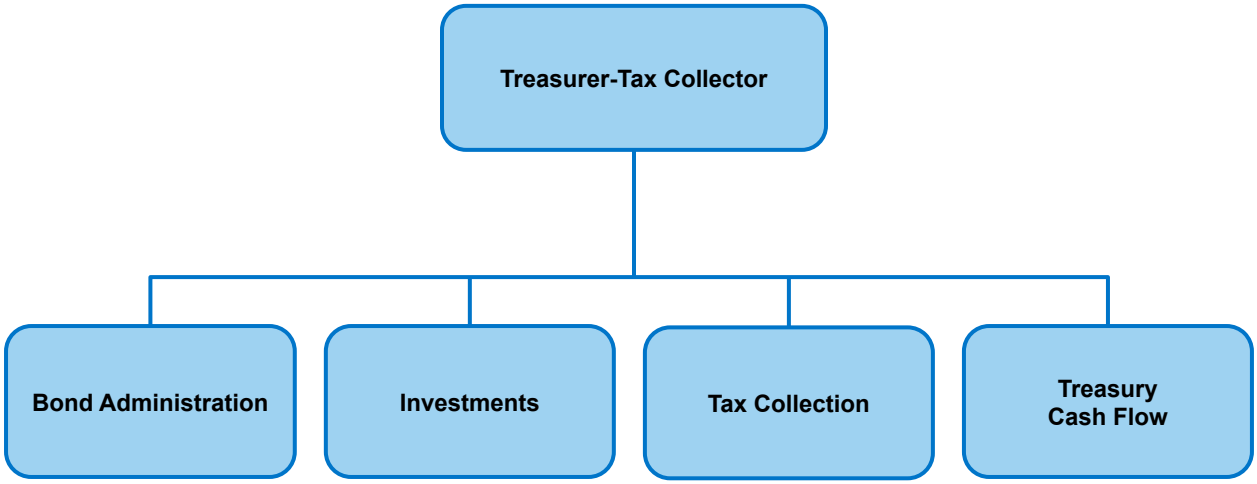
To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

Treasurer- Tax Collector
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					
Treasurer-Tax Collector	$ 4,914,490	$ 6,248,975	$ 6,117,698	$ 6,117,698	-2.10%
Placer mPower Fund					
mPower	$ 4,347,092	$ 1,775,384	$ 1,381,744	$ 1,381,744	-22.17%
Funded Positions					
Treasurer-Tax Collector	30	31	31	31	
mPower	3	3	3	3	
Total Funded Positions	**33**	**34**	**34**	**34**	**0.00%**
Total Allocated Positions	**33**	**34**	**34**	**34**	**0.00%**

Treasurer-Tax Collector

Jenine Windeshausen, Treasurer-Tax Collector



Treasurer-Tax Collector – Cost Center 22001

Purpose:

Provide banking, investment services, and safekeeping of all monies belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, school districts, and certain special districts with the sale and issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow chain licenses in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Tax Collection	To provide billing, collection, processing, accounting and reporting of all current property tax payments, including secured, unsecured, supplemental, and corrected tax bills. To assist taxpayers with the payment process through direct communication over the phone and at tax counter during regular business hours, as well as through electronic mediums 24/7.	$ 3,970,390
Bond Administration	To provide financial advisory, administrative and management services related to debt and financing needs of the County, school districts and certain special districts. As a member of the County's Finance Committee and the Bond Screening Committee and Treasurer for schools and special districts, analyze financial needs, make recommendations on financing alternatives, develop and review financial proposals and lead the debt- issuance process, including document review and sale of bonds based upon Board approval.	$ 77,368
Treasury Cash Flow	To monitor, analyze and manage cash flows and timely deposit of money into the Treasury, apportion investment earnings, and to identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and the disbursement of moneys belonging to the County, school districts, and certain special districts in order to ensure availability and accountability of funds.	$ 1,679,789
Investments	To generate investment income on money on deposit in the Treasury that is not required for immediate use in a manner that ensures the preservation of capital, while meeting the cash flow needs of depositors, pursuant to investment policies and state laws.	$ 390,151

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

Fund: General Fund

Cost Center: CC22001 Treasurer-Tax Collector

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Taxes - Tax Defaulted Land Sales	-	10,000	15,000	15,000
Business Licenses	169,885	130,000	140,000	140,000
Penalties and Costs on Delinquent Taxes	103,295	100,000	100,000	100,000
Investment Income	162	-	-	-
Assessment and Tax Collection Fees	525,304	491,720	562,000	562,000
Supplemental Property Taxes - 5% Admin Fee	225,720	80,000	150,000	150,000
Planning - At Cost Projects Fees	-	1,000	-	-
Other Fees and Charges	2,563,849	2,115,500	2,495,500	2,495,500
Miscellaneous	1,764	3,000	3,000	3,000
Operating Transfers In	2,818	-	-	-
Total Revenue	**$ 3,592,798**	**$ 2,931,220**	**$ 3,465,500**	**$ 3,465,500**
Expenditures / Appropriations				
Salaries and Wages	2,174,690	2,854,079	2,838,238	2,838,238
Salary Savings	-	(187,916)	(189,734)	(189,734)
Employee Paid Sick Leave	69,799	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	7,966	8,000	8,000	8,000
Cafeteria Plans (Non-PERS)	93,189	123,160	121,613	121,613
Retirement	742,038	1,082,257	1,107,832	1,107,832
Payroll Tax	157,970	207,861	207,431	207,431
Other Postemployment Benefits (OPEB)	151,742	131,704	95,077	95,077
401 (k) Employer Match	5,124	7,501	7,501	7,501
Employee Group Insurance	301,089	370,740	413,252	413,252
Workers Comp Insurance	7,422	10,188	12,826	12,826
Communication Services Expense	4,484	11,000	11,000	11,000
Insurance	34,253	55,652	76,131	76,131
Parts	97	-	-	-
Maintenance	54,294	45,620	49,147	49,147
Maintenance - Building	58,968	73,132	81,195	81,195
Professional / Membership Dues	6,515	6,335	6,085	6,085
Misc Expense	-	100	100	100
Department Cash Shortage	1,735	2,500	2,500	2,500
Printing	54,331	73,229	75,713	75,713
Other Supplies	36,705	56,500	60,101	60,101
Postage	135,740	165,288	186,862	186,862
Procurement Card Purchase / Clearing Account	78	-	-	-
Professional and Special Services - General	35,406	56,550	80,215	80,215
Professional and Special Services - County	646	714	16,987	16,987
Professional and Special Services - Information Technology	265,981	251,946	233,186	233,186
Rents and Leases - Buildings & Improvements	720	975	1,000	1,000
Employee Benefits Systems	30,354	37,075	37,814	37,814

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PC Acquisition	8,920	5,000	5,000	5,000
Advertising	26,187	51,050	51,040	51,040
Special Department Expense	143,800	207,616	204,765	204,765
Training / Education	1,750	-	4,700	4,700
Transportation and Travel	1,491	14,850	14,700	14,700
Utilities	29,473	26,576	26,456	26,456
Transfer Out A-87 Costs	284,057	484,993	256,965	256,965
Returned Payments (Cash Sales Only)	18,508	-	-	-
Intrafund Transfers / Services Out	21,130	9,700	9,000	9,000
Cost Allocation	(52,160)	-	-	-
Total Expenditures / Appropriations	**$ 4,914,490**	**$ 6,248,975**	**$ 6,117,698**	**$ 6,117,698**
Total	**$ (1,321,693)**	**$ (3,317,755)**	**$ (2,652,198)**	**$ (2,652,198)**

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

Fund: mPOWER Fund

Cost Center: CC22002 mPOWER

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	(223,181)	336,000	3,600	3,600
Assessment and Tax Collection Fees	48,700	37,500	27,750	27,750
Direct Charges	1,664,734	1,512,540	1,034,049	1,034,049
Recording Fees	6,800	7,000	3,600	3,600
Other Fees and Charges	49,950	52,500	27,000	27,000
Miscellaneous	0	-	-	-
Total Revenue	**$ 1,547,003**	**$ 1,945,540**	**$ 1,095,999**	**$ 1,095,999**
Expenditures / Appropriations				
Salaries and Wages	114,932	325,796	273,695	273,695
Salary Savings	-	(19,767)	(17,682)	(17,682)
Overtime and Call Back	862	-	-	-
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	4,405	14,707	13,147	13,147
Retirement	25,474	114,631	99,692	99,692
Payroll Tax	6,958	24,642	20,938	20,938
Other Postemployment Benefits (OPEB)	5,580	14,157	9,201	9,201
401 (k) Employer Match	10	750	750	750
Employee Group Insurance	9,117	44,509	22,930	22,930
Workers Comp Insurance	220	1,123	1,122	1,122
Communication Services Expense	47	-	-	-
Insurance	1,673	5,126	7,101	7,101
Misc Expense	75	-	-	-
Printing	-	140	21	21
Postage	85	18	9	9
Professional and Special Services - General	105,615	106,250	86,975	86,975
Professional and Special Services - County	-	-	7	7
Professional and Special Services - Information Technology	90,265	34,604	28,130	28,130
Short-Term Rents and Leases - Buildings & Improvements	-	-	1,000	1,000
Employee Benefits Systems	2,993	3,646	3,599	3,599
Special Department Expense	7,627	7,000	3,600	3,600
Transportation and Travel	-	2,000	2,000	2,000
Interest on Other Long Term Debt	334,588	-	-	-
Interest	3,643,097	1,134,405	775,536	775,536
Transfer Out A-87 Costs	(8,530)	(38,353)	49,973	49,973
Total Expenditures / Appropriations	**$ 4,347,092**	**$ 1,775,384**	**$ 1,381,744**	**$ 1,381,744**
Total	**$ (2,800,088)**	**$ 170,156**	**$ (285,745)**	**$ (285,745)**

Special Districts Schedules

COUNTY OF Placer

County of Placer
Special Districts and Other Agencies Summary
Fiscal Year 2022-23

		Total Financing Sources			Total Financing Uses		
District Name	Estimated Fund Balance Available June 30, 2022	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
Blue Oak Ranch PRD #5	$ 8,461	$ -	$ 2,137	$ 10,598	$ 10,598	$ -	$ 10,598
Cerro Vista PRD #6	1	-	16,697	16,698	16,698	-	16,698
CSA 28 Z01 Dollar Point Light	(12,110)	-	16,250	4,140	4,140	-	4,140
CSA 28 Z03 Foresthill Light	(1,266)	-	5,050	3,784	3,784	-	3,784
CSA 28 Z04A1 Lakeshore Lights	(1,248)	-	3,400	2,152	2,152	-	2,152
CSA 28 Z06 Sheridan N/Ent	(15,028)	-	83,774	68,746	68,746	-	68,746
CSA 28 Z09 Dutch Flat Rec	-	-	44,105	44,105	44,105	-	44,105
CSA 28 Z10 Quail Lake	(1,727)	-	2,064	337	337	-	337
CSA 28 Z101 Almond Knoll R&D	(2,082)	-	2,424	342	342	-	342
CSA 28 Z102 Sierra Mesa	551	-	1,728	2,279	2,279	-	2,279
CSA 28 Z103 Deer Ridge	54,039	-	26,835	80,874	80,874	-	80,874
CSA 28 Z104 Black Hawk	(1,816)	-	11,810	9,994	9,994	-	9,994
CSA 28 Z106 Olive Ranch	(851)	-	1,870	1,019	1,019	-	1,019
CSA 28 Z107 Foothill Oaks	18,443	-	3,914	22,357	22,357	-	22,357
CSA 28 Z109 Oak Leaf Glen	(8,005)	-	8,885	880	880	-	880
CSA 28 Z11 Sabre City Rec-Lnscp	-	-	17,285	17,285	17,285	-	17,285
CSA 28 Z111 Princeton Club	43,004	-	12,094	55,098	55,098	-	55,098
CSA 28 Z113 Parkview	(737)	-	1,968	1,231	1,231	-	1,231
CSA 28 Z114 Pine Ridge	(2,307)	-	2,651	344	344	-	344
CSA 28 Z115 Silver Oaks	(540)	-	1,343	803	803	-	803
CSA 28 Z116 Col Estates	(1,386)	-	1,720	334	334	-	334
CSA 28 Z117 Whitington Heights	(567)	-	2,432	1,865	1,865	-	1,865
CSA 28 Z120 Granite Bay	(150)	-	59,314	59,164	59,164	-	59,164
CSA 28 Z122 Rainbow Valley	134	-	1,352	1,486	1,486	-	1,486
CSA 28 Z124 Bradley Ranch	(1,020)	-	1,350	330	330	-	330
CSA 28 Z125 Balmoral #1&2	(2,184)	-	2,550	366	366	-	366
CSA 28 Z128 Eagle Ridge Est	(1,555)	-	1,890	335	335	-	335

continued

District Name	Estimated Fund Balance Available June 30, 2022	Total Financing Sources: Transfers from Reserves	Total Financing Sources: Revenues and Other Financing Sources	Total Financing Sources: Total Financing Sources	Total Financing Uses: Expenditures and Other Financing Uses	Total Financing Uses: Transfers to Reserves	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
CSA 28 Z129 Pheasant Knoll	(1,395)	-	1,740	345	345	-	345
CSA 28 Z132 Sterling Pointe	(13,060)	-	15,287	2,227	2,227	-	2,227
CSA 28 Z134 Meadow View Estates	27,288	-	7,535	34,823	34,823	-	34,823
CSA 28 Z135 Miners Ravine	(7,109)	-	9,717	2,608	2,608	-	2,608
CSA 28 Z145 Granite Creek	(9,288)	-	11,699	2,411	2,411	-	2,411
CSA 28 Z146 Eagle Rock Roads	(10,037)	-	13,850	3,813	3,813	-	3,813
CSA 28 Z147 Applegate Park	(9,854)	-	37,748	27,894	27,894	-	27,894
CSA 28 Z148 Winchester	(137,140)	-	279,390	142,250	142,250	-	142,250
CSA 28 Z15 Golden Oaks Road	(11,349)	-	12,450	1,101	1,101	-	1,101
CSA 28 Z150 Dutch Flat Fire	(1,170)	-	74,177	73,007	73,007	-	73,007
CSA 28 Z151 Sunset Estates	(1,888)	-	2,694	806	806	-	806
CSA 28 Z153 Atwood Ranch II	(3,001)	-	5,083	2,082	2,082	-	2,082
CSA 28 Z154 Silverwood Rds/Trail	(3,594)	-	5,695	2,101	2,101	-	2,101
CSA 28 Z155 Creekside Meadows	(1,570)	-	2,336	766	766	-	766
CSA 28 Z157 Placer Corp Center	(38,370)	-	49,128	10,758	10,758	-	10,758
CSA 28 Z158 Douglas Ranch	(20,579)	-	51,304	30,725	30,725	-	30,725
CSA 28 Z159 Loomis Ranch	(3,950)	-	5,045	1,095	1,095	-	1,095
CSA 28 Z160 Kemper Oaks	(681)	-	1,332	651	651	-	651
CSA 28 Z161 Village at Squaw Valley	(426)	-	3,417	2,991	2,991	-	2,991
CSA 28 Z162 Squaw Valley Park	-	-	37,404	37,404	37,404	-	37,404
CSA 28 Z163 Miner's Creek	(5,986)	-	7,353	1,367	1,367	-	1,367
CSA 28 Z165 Dry Creek Fire	76,221	-	1,331,613	1,407,834	1,407,834	-	1,407,834
CSA 28 Z166 Canyon View	16,961	-	7,975	24,936	24,936	-	24,936
CSA 28 Z167 Grayhawk	(21,311)	-	28,994	7,683	7,683	-	7,683
CSA 28 Z168 Atwood V	(3,094)	-	7,153	4,059	4,059	-	4,059
CSA 28 Z169 Dry Creek Park	521,135	-	792,732	1,313,867	1,313,867	-	1,313,867
CSA 28 Z170 Western Knolls	(6,590)	-	8,207	1,617	1,617	-	1,617
CSA 28 Z179 Trailhead	(25,275)	-	29,191	3,916	3,916	-	3,916
CSA 28 Z180 Doyle Ranch	(37,962)	-	45,743	7,781	7,781	-	7,781
CSA 28 Z181 The Vineyard	(11,038)	-	15,173	4,135	4,135	-	4,135
CSA 28 Z182 Old Post Lane	(1,178)	-	1,897	719	719	-	719
CSA 28 Z185 Blue Oak Ranch Rds	9,183	-	1,969	11,152	11,152	-	11,152
CSA 28 Z187 Retreat at Northstar R/D/S	30,461	-	-	30,461	30,461	-	30,461
CSA 28 Z189 Bickford Ranch Fire	(37,167)	-	37,624	457	457	-	457
CSA 28 Z19 Ponderosa Pal Rd	-	-	24,156	24,156	24,156	-	24,156

continued

District Name	Estimated Fund Balance Available June 30, 2022	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
		Total Financing Sources			*Total Financing Uses*		
1	2	3	4	5	6	7	8
CSA 28 Z191 Atwood III Rds/Drn/Lts	39,085	-	49,659	88,744	88,744	-	88,744
CSA 28 Z193 North Auburn/Ophir Fire	671,473	-	3,144,342	3,815,815	3,815,815	-	3,815,815
CSA 28 Z194 Martis Valley Recreation	368,275	-	171,136	539,411	539,411	-	539,411
CSA 28 Z196 Alexandria Estates Landscape	10,242	-	-	10,242	10,242	-	10,242
CSA 28 Z197 Northstar Highlands Water Quality	83,523	-	1,000	84,523	84,523	-	84,523
CSA 28 Z198 The Grove at Granite Bay	(32,607)	-	37,998	5,391	5,391	-	5,391
CSA 28 Z199 Siller Ranch Water Quality	220,121	-	2,500	222,621	222,621	-	222,621
CSA 28 Z200 Martis Camp Transit	1	-	30,880	30,881	30,881	-	30,881
CSA 28 Z201 Timilick Water Quality	160,345	-	1,800	162,145	162,145	-	162,145
CSA 28 Z202 Timilick Transit	1	-	16,617	16,618	16,618	-	16,618
CSA 28 Z203 Village at Northstar Transit	-	-	2,864	2,864	2,864	-	2,864
CSA 28 Z204 Northstar Highlands Transit	-	-	12,672	12,672	12,672	-	12,672
CSA 28 Z205 Northside Transit	-	-	5,203	5,203	5,203	-	5,203
CSA 28 Z206 Northside Water Quality	14,001	-	-	14,001	14,001	-	14,001
CSA 28 Z208 Nichols Drive Indust Park	(20,100)	-	23,115	3,015	3,015	-	3,015
CSA 28 Z210 Hopkins Village Water Quality	10,899	-	-	10,899	10,899	-	10,899
CSA 28 Z211 Hopkins Village Transit	1	-	2,115	2,116	2,116	-	2,116
CSA 28 Z213 Donner-Truckee Veterans Hospital	2,186	-	-	2,186	2,186	-	2,186
CSA 28 Z215 Hawks Property PM	(2,949)	-	3,840	891	891	-	891
CSA 28 Z22 Dry Creek Watershed	857,291	-	410,000	1,267,291	1,267,291	-	1,267,291
CSA 28 Z31 Lake Oak Estates Rds	(3,806)	-	4,165	359	359	-	359
CSA 28 Z32 Bell Meadows	(4,036)	-	6,665	2,629	2,629	-	2,629
CSA 28 Z34 Spring Meadows	63,320	-	16,896	80,216	80,216	-	80,216
CSA 28 Z35 Woodbridge	(6,673)	-	13,028	6,355	6,355	-	6,355
CSA 28 Z37 Timberline Roads	480	-	2,065	2,545	2,545	-	2,545
CSA 28 Z39 Placer Industrial Park	(5,240)	-	6,472	1,232	1,232	-	1,232
CSA 28 Z41 Meadow Creek	13,342	-	2,700	16,042	16,042	-	16,042
CSA 28 Z42 Pl Ctr Exec	(5,271)	-	7,315	2,044	2,044	-	2,044
CSA 28 Z43 Belle Vista	(344)	-	666	322	322	-	322
CSA 28 Z44 Natr WD N/Ent	22,444	-	6,979	29,423	29,423	-	29,423
CSA 28 Z46 Cedar Oaks Rd&Dr	(403)	-	2,425	2,022	2,022	-	2,022
CSA 28 Z48 Hidden Creek	(2,294)	-	4,290	1,996	1,996	-	1,996
CSA 28 Z50 Country Meadows	(556)	-	1,794	1,238	1,238	-	1,238
CSA 28 Z51 Sunset Terrace	8,050	-	1,417	9,467	9,467	-	9,467

continued

District Name	Estimated Fund Balance Available June 30, 2022	Total Financing Sources: Transfers from Reserves	Total Financing Sources: Revenues and Other Financing Sources	Total Financing Sources: Total Financing Sources	Total Financing Uses: Expenditures and Other Financing Uses	Total Financing Uses: Transfers to Reserves	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
CSA 28 Z56 Sullivan Ranch	(5,699)	-	8,400	2,701	2,701	-	2,701
CSA 28 Z57 Crother Hl N/En	1,408	-	1,744	3,152	3,152	-	3,152
CSA 28 Z59 Bridgewater	(2,035)	-	3,706	1,671	1,671	-	1,671
CSA 28 Z60 Traynor	109	-	792	901	901	-	901
CSA 28 Z61 Discovery Park	(149)	-	1,002	853	853	-	853
CSA 28 Z62 Quail Oaks #3	(2,458)	-	7,933	5,475	5,475	-	5,475
CSA 28 Z63 Mt View	3,936	-	1,488	5,424	5,424	-	5,424
CSA 28 Z64 Squirrel Creek	(1,628)	-	1,976	348	348	-	348
CSA 28 Z65 Grosvenor Downs	(7,012)	-	19,890	12,878	12,878	-	12,878
CSA 28 Z66 Dobbas Ranch	(931)	-	1,260	329	329	-	329
CSA 28 Z67 Quail Oaks #1	(3,322)	-	11,956	8,634	8,634	-	8,634
CSA 28 Z68-3 North Park/Dry Creek	(2,072)	-	21,324	19,252	19,252	-	19,252
CSA 28 Z69 Treelake	(69,526)	-	110,932	41,406	41,406	-	41,406
CSA 28 Z72 Southview	(1,066)	-	1,404	338	338	-	338
CSA 28 Z73 Cantershire	(1,468)	-	2,520	1,052	1,052	-	1,052
CSA 28 Z74 Shadow Rock	(9,108)	-	12,187	3,079	3,079	-	3,079
CSA 28 Z75 Kailua Park	(7,237)	-	12,436	5,199	5,199	-	5,199
CSA 28 Z76 Western Placer Fire	(17,062)	-	226,764	209,702	209,702	-	209,702
CSA 28 Z77 Stratford Downs	(1,667)	-	14,435	12,768	12,768	-	12,768
CSA 28 Z78 Kentucky Greens	(1,280)	-	5,092	3,812	3,812	-	3,812
CSA 28 Z79 Walden Woods #5	(816)	-	1,144	328	328	-	328
CSA 28 Z80 Frances Ridge	764	-	1,140	1,904	1,904	-	1,904
CSA 28 Z82 Pheasant Grove	(2,519)	-	12,656	10,137	10,137	-	10,137
CSA 28 Z84 Dream Ranch	209	-	21,095	21,304	21,304	-	21,304
CSA 28 Z85 Pineview	586	-	3,074	3,660	3,660	-	3,660
CSA 28 Z87 Atwood Ranch	(2,017)	-	12,332	10,315	10,315	-	10,315
CSA 28 Z88 Spring Valley	(3,495)	-	5,444	1,949	1,949	-	1,949
CSA 28 Z89 Rock Creek Meadow	6,492	-	1,824	8,316	8,316	-	8,316
CSA 28 Z90 Barton Ranch	383	-	1,260	1,643	1,643	-	1,643
CSA 28 Z92 Rockview	(997)	-	2,184	1,187	1,187	-	1,187
CSA 28 Z96 Mammoth Ridge	(3,810)	-	4,170	360	360	-	360
CSA 28 Z97 Sunset West Fire	140,973	-	4,276,976	4,417,949	4,417,949	-	4,417,949
CSA 28 Z98 Carnelian Circle	(1,426)	-	7,093	5,667	5,667	-	5,667
CSA 28 Z99 Tamarack	12,700	-	3,405	16,105	16,105	-	16,105
CSA 28 Z174 Cavitt Ranch Estates	(18,636)	-	22,173	3,537	3,537	-	3,537

continued

District Name	Estimated Fund Balance Available June 30, 2022	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
			Total Financing Sources		*Total Financing Uses*		
1	2	3	4	5	6	7	8
CSA 28 z175 Sun Valley Oaks	(15,726)	-	21,276	5,550	5,550	-	5,550
CSA 28 Z176 Olympus Village	(8,908)	-	11,968	3,060	3,060	-	3,060
CSA 28 Z177 Blackwood Hills	(2,910)	-	4,146	1,236	1,236	-	1,236
CSA 28 Z178 Monte Verde Estates	(21,951)	-	54,294	32,343	32,343	-	32,343
CSA 28 Z214 Quartz Drive Self Storage	(2,443)	-	3,984	1,541	1,541	-	1,541
CSA 28 Z216 Hidden Crossing	(49,910)	-	63,685	13,775	13,775	-	13,775
CSA 28 Z218 Greyhawk II Rds/Lts/Drn	(3,690)	-	5,093	1,403	1,403	-	1,403
CSA 28 Z219 The Enclave-Rds/Lts/Drn	(5,084)	-	6,195	1,111	1,111	-	1,111
CSA 28 Z221 Timberline @ Auburn R/L/D	(9,568)	-	12,396	2,828	2,828	-	2,828
CSA 28 Z222 Placer Gold Industrial Park R/L/D	(5,529)	-	7,591	2,062	2,062	-	2,062
CSA 28 Z223 Palisades @ Squaw - Transit	-	-	4,845	4,845	4,845	-	4,845
CSA 28 Z224 Riolo Vineyards - Transit	-	-	16,128	16,128	16,128	-	16,128
CSA 28 Z225 Riolo Vineyards Library Fund	(3,053)	-	3,084	31	31	-	31
CSA 28 Z226 Tahoe Cedars Transit Fund	-	-	462	462	462	-	462
CSA 28 Z227 Bickford Ranch Rds/Lts/Drn Fund	(36,789)	-	51,895	15,106	15,106	-	15,106
CSA 28 Z233 Morgan Knolls R/L/D	(21,149)	-	24,266	3,117	3,117	-	3,117
CSA 28 Z184 Bickford Ranch Parks	(9,081)	-	14,738	5,657	5,657	-	5,657
Granite Bay L & L District	(64,032)	-	908,572	844,540	844,540	-	844,540
Gray Pine Way PRD #4	-	-	1,991	1,991	1,991	-	1,991
Hilltop Court PRD#2	-	-	5,495	5,495	5,495	-	5,495
Kings Beach Benefit Assessment District No. 1	(46,511)	-	207,379	160,868	160,868	-	160,868
Newcastle Light District	(3,595)	-	9,400	5,805	5,805	-	5,805
Northstar Highlands PRD #7	(140,381)	-	1,582,600	1,442,219	1,442,219	-	1,442,219
Penryn HIlls PRD#1	38,142	-	5,618	43,760	43,760	-	43,760
Penryn Light District	(4,546)	-	8,750	4,204	4,204	-	4,204
Ridgewood Heights PRD #3	-	-	2,620	2,620	2,620	-	2,620
Sterling Point Estates PRD #8	(15,611)	-	17,982	2,371	2,371	-	2,371
Total Special Revenue Funds	**$ 2,355,841**	**$ -**	**$ 15,195,985**	**$ 17,551,826**	**$ 17,551,826**	**$ -**	**$ 17,551,826**
Enterprise Funds							
CSA 28 Z06A1 Sheridan Water	(4,170)	-	166,656	162,486	162,486	-	162,486
CSA 28 Z173 Dry Creek Sewer	(180,920)	-	1,142,386	961,466	961,466	-	961,466
CSA 28 Z23 Blue Canyon Sewer	(4,464)	-	15,225	10,761	10,761	-	10,761
CSA 28 Z2A3 Sunset Whitney Sewer	(30,316)	-	554,696	524,380	524,380	-	524,380
CSA 28 Z55 Livoti Trc Sewer	(5,445)	-	160,473	155,028	155,028	-	155,028

continued

District Name	Estimated Fund Balance Available June 30, 2022	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
		Total Financing Sources			*Total Financing Uses*		
1	2	3	4	5	6	7	8
Sewer Maintenance District 1 Fund	(1,752,518)	-	11,200,156	9,447,638	9,447,638	-	9,447,638
Sewer Maintenance District 2 Fund	(252,925)	-	4,949,964	4,697,039	4,697,039	-	4,697,039
Sewer Maintenance District 3 Fund	(283,772)	-	1,001,398	717,626	717,626	-	717,626
Total Enterprise Funds	**$ (2,514,530)**	**$ -**	**$ 19,190,954**	**$ 16,676,424**	**$ 16,676,424**	**$ -**	**$ 16,676,424**
Total Special Districts and Other Agencies	**$ (158,689)**	**$ -**	**$ 34,386,939**	**$ 34,228,250**	**$ 34,228,250**	**$ -**	**$ 34,228,250**

County of Placer
Fund Balance - Special Districts and Other Agencies - Non Enterprise
Fiscal Year 2022-23

Disrtict/Agency Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
State Report Special District Enterprise Funds					
FD21000 Sewer Maintenance District 1 Fund	$ 19,142,194	$ -	$ -	$ 20,894,712	$ (1,752,518)
FD21001 Sewer Maintenance District 2 Fund	7,704,547	-	-	7,957,472	(252,925)
FD21002 Sewer Maintenance District 3 Fund	3,098,143	-	-	3,381,915	(283,772)
FD21100 CSA 28 Z2A3 Sunset Whitney Sewer	1,024,236	-	-	1,054,552	(30,316)
FD21102 CSA 28 Z06A1 Sheridan Water	176,371	-	-	180,541	(4,170)
FD21103 CSA 28 Z23 Blue Canyon Sewer	151,517	-	-	155,981	(4,464)
FD21106 CSA 28 Z55 Lavoti Trc Sewer	138,027	-	-	143,472	(5,445)
FD21108 CSA 28 Z173 Dry Creek Sewer	965,240	-	-	1,146,160	(180,920)
Total State Report Special District Enterprise Funds	**$ 32,400,275**	**$ -**	**$ -**	**$ 34,914,805**	**$ (2,514,530)**
State Reporting Special District Special Revenue Funds					
FD14517 Granite Bay L & L District	$ 108,479	$ -	$ -	$ 172,511	$ (64,032)
FD14518 Kings Beach Benefit Assessment District No. 1	210,509	-	-	257,020	(46,511)
FD14519 Newcastle Light District	131,595	-	-	135,190	(3,595)
FD14521 Penryn Light District	125,981	-	-	130,527	(4,546)
FD14522 Penryn Hills PRD#1	76,517	-	-	38,375	38,142
FD14523 Hilltop Court PRD#2	11,443	-	-	11,443	-
FD14524 Ridgewood Heights PRD #3	23,970	-	-	23,970	-
FD14525 Gray Pine Way PRD #4	5,448	-	-	5,448	-
FD14526 Blue Oak Ranch PRD #5	14,350	-	-	5,889	8,461
FD14527 Cerro Vista PRD #6	361	-	-	360	1
FD14528 Northstar Highlands PRD #7	(98,766)	-	-	41,615	(140,381)
FD14529 Sterling Point Estates PRD #8	152,792	-	-	168,403	(15,611)
FD14531 CSA 28 Z01 Dollar Point Light	15,413	-	-	27,523	(12,110)
FD14532 CSA 28 Z03 Foresthill Light	98,200	-	-	99,466	(1,266)
FD14533 CSA 28 Z04A1 Lakeshore Lights	64,097	-	-	65,345	(1,248)
FD14534 CSA 28 Z06 Sheridan N/Ent	662,061	-	-	677,089	(15,028)
FD14535 CSA 28 Z09 Dutch Flat Rec	54,027	-	-	54,027	-
FD14536 CSA 28 Z10 Quail Lake	34,122	-	-	35,849	(1,727)

continued

Disrtict/Agency Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14537 CSA 28 Z11 Sabre City Rec-Lnscp	20,504	-	-	20,504	-
FD14538 CSA 28 Z15 Golden Oaks Road	135,214	-	-	146,563	(11,349)
FD14539 CSA 28 Z19 Ponderosa Pal Rd	248	-	-	248	-
FD14540 CSA 28 Z22 Dry Creek Watershed	4,311,031	-	-	3,453,740	857,291
FD14541 CSA 28 Z31 Lake Oak Estates Rds	150,662	-	-	154,468	(3,806)
FD14542 CSA 28 Z32 Bell Meadows	38,308	-	-	42,344	(4,036)
FD14543 CSA 28 Z34 Spring Meadows	131,401	-	-	68,081	63,320
FD14544 CSA 28 Z35 Woodbridge	221,922	-	-	228,595	(6,673)
FD14545 CSA 28 Z37 Timberline Roads	48,583	-	-	48,103	480
FD14546 CSA 28 Z39 Placer Industrial Park	124,045	-	-	129,285	(5,240)
FD14548 CSA 28 Z41 Meadow Creek	41,818	-	-	28,476	13,342
FD14549 CSA 28 Z42 Pl Ctr Exec	133,496	-	-	138,767	(5,271)
FD14550 CSA 28 Z43 Belle Vista	7,159	-	-	7,503	(344)
FD14551 CSA 28 Z44 Natr WD N/Ent	25,925	-	-	3,481	22,444
FD14553 CSA 28 Z46 Cedar Oaks Rd&Dr	13,630	-	-	14,033	(403)
FD14554 CSA 28 Z48 Hidden Creek	120,259	-	-	122,553	(2,294)
FD14556 CSA 28 Z50 Country Meadows	9,311	-	-	9,867	(556)
FD14557 CSA 28 Z51 Sunset Terrace	25,273	-	-	17,223	8,050
FD14558 CSA 28 Z56 Sullivan Ranch	175,383	-	-	181,082	(5,699)
FD14559 CSA 28 Z57 Cother Hl N/En	1,408	-	-	-	1,408
FD14561 CSA 28 Z59 Bridgewater	82,000	-	-	84,035	(2,035)
FD14562 CSA 28 Z60 Traynor	17,424	-	-	17,315	109
FD14563 CSA 28 Z61 Discovery Park	15,665	-	-	15,814	(149)
FD14564 CSA 28 Z62 Quail Oaks #3	47,316	-	-	49,774	(2,458)
FD14565 CSA 28 Z63 Mt View	11,401	-	-	7,465	3,936
FD14566 CSA 28 Z64 Squirrel Creek	7,286	-	-	8,914	(1,628)
FD14567 CSA 28 Z65 Grosvenor Downs	156,690	-	-	163,702	(7,012)
FD14568 CSA 28 Z66 Dobbas Ranch	31,039	-	-	31,970	(931)
FD14569 CSA 28 Z67 Quail Oaks #1	32,653	-	-	35,975	(3,322)
FD14570 CSA 28 Z68-3 North Park/Dry Creek	157,356	-	-	159,428	(2,072)
FD14571 CSA 28 Z69 Treelake	616,696	-	-	686,222	(69,526)
FD14572 CSA 28 Z72 Southview	29,619	-	-	30,685	(1,066)
FD14573 CSA 28 Z73 Cantershire	37,592	-	-	39,060	(1,468)
FD14574 CSA 28 Z74 Shadow Rock	115,168	-	-	124,276	(9,108)
FD14575 CSA 28 Z75 Kailua Park	271,644	-	-	278,881	(7,237)
FD14576 CSA 28 Z76 Western Placer Fire	1,404,958	-	-	1,422,020	(17,062)
FD14577 CSA 28 Z77 Stratford Downs	216,035	-	-	217,702	(1,667)

continued

Disrtict/Agency Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14578 CSA 28 Z78 Kentucky Greens	121,738	-	-	123,018	(1,280)
FD14579 CSA 28 Z79 Walden Woods #5	22,157	-	-	22,973	(816)
FD14580 CSA 28 Z80 Frances Ridge	11,040	-	-	10,276	764
FD14581 CSA 28 Z82 Pheasant Grove	65,777	-	-	68,296	(2,519)
FD14582 CSA 28 Z84 Dream Ranch	180,439	-	-	180,230	209
FD14583 CSA 28 Z85 Pineview	56,578	-	-	55,992	586
FD14584 CSA 28 Z87 Atwood Ranch	124,131	-	-	126,148	(2,017)
FD14585 CSA 28 Z88 Spring Valley	135,752	-	-	139,247	(3,495)
FD14586 CSA 28 Z89 Rock Creek Meadow	28,802	-	-	22,310	6,492
FD14587 CSA 28 Z90 Barton Ranch	8,406	-	-	8,023	383
FD14588 CSA 28 Z92 Rockview	29,032	-	-	30,029	(997)
FD14590 CSA 28 Z96 Mammoth Ridge	85,802	-	-	89,612	(3,810)
FD14591 CSA 28 Z97 Sunset West Fire	493,879	-	-	352,906	140,973
FD14592 CSA 28 Z98 Carnelian Circle	106,767	-	-	108,193	(1,426)
FD14593 CSA 28 Z99 Tamarack	35,256	-	-	22,556	12,700
FD14594 CSA 28 Z101 Almond Knoll R&D	65,048	-	-	67,130	(2,082)
FD14595 CSA 28 Z102 Sierra Mesa	7,679	-	-	7,128	551
FD14596 CSA 28 Z103 Deer Ridge	295,074	-	-	241,035	54,039
FD14597 CSA 28 Z104 Black Hawk	134,369	-	-	136,185	(1,816)
FD14598 CSA 28 Z106 Olive Ranch	32,957	-	-	33,808	(851)
FD14599 CSA 28 Z107 Foothill Oaks	85,310	-	-	66,867	18,443
FD14600 CSA 28 Z109 Oak Leaf Glen	233,752	-	-	241,757	(8,005)
FD14601 CSA 28 Z111 Princeton Club	290,603	-	-	247,599	43,004
FD14602 CSA 28 Z113 Parkview	10,603	-	-	11,340	(737)
FD14603 CSA 28 Z114 Pine Ridge	17,079	-	-	19,386	(2,307)
FD14604 CSA 28 Z115 Silver Oaks	20,621	-	-	21,161	(540)
FD14605 CSA 28 Z116 Col Estates	34,754	-	-	36,140	(1,386)
FD14606 CSA 28 Z117 Whitington Heights	19,951	-	-	20,518	(567)
FD14607 CSA 28 Z120 Granite Bay	21,879	-	-	22,029	(150)
FD14608 CSA 28 Z122 Rainbow Valley	1,869	-	-	1,735	134
FD14609 CSA 28 Z124 Bradley Ranch	12,516	-	-	13,536	(1,020)
FD14610 CSA 28 Z125 Balmoral #1&2	9,626	-	-	11,810	(2,184)
FD14611 CSA 28 Z128 Eagle Ridge Est	28,315	-	-	29,870	(1,555)
FD14612 CSA 28 Z129 Pheasant Knoll	8,650	-	-	10,045	(1,395)
FD14613 CSA 28 Z132 Sterling Pointe	226,326	-	-	239,386	(13,060)
FD14614 CSA 28 Z134 Meadow View Estates	39,862	-	-	12,574	27,288
FD14615 CSA 28 Z135 Miners Ravine	127,497	-	-	134,606	(7,109)

continued

Disrtict/Agency Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14617 CSA 28 Z145 Granite Creek	125,550	-	-	134,838	(9,288)
FD14618 CSA 28 Z146 Eagle Rock Roads	134,836	-	-	144,873	(10,037)
FD14619 CSA 28 Z147 Applegate Park	26,637	-	-	36,491	(9,854)
FD14620 CSA 28 Z148 Winchester	3,202,796	-	-	3,339,936	(137,140)
FD14621 CSA 28 Z150 Dutch Flat Fire	472,741	-	-	473,911	(1,170)
FD14622 CSA 28 Z151 Sunset Estates	28,214	-	-	30,102	(1,888)
FD14623 CSA 28 Z153 Atwood Ranch II	59,028	-	-	62,029	(3,001)
FD14624 CSA 28 Z154 Silverwood Rds/Trail	79,955	-	-	83,549	(3,594)
FD14625 CSA 28 Z155 Creekside Meadows	32,160	-	-	33,730	(1,570)
FD14626 CSA 28 Z157 Placer Corp Center	544,054	-	-	582,424	(38,370)
FD14627 CSA 28 Z158 Douglas Ranch	329,644	-	-	350,223	(20,579)
FD14628 CSA 28 Z159 Loomis Ranch	53,818	-	-	57,768	(3,950)
FD14629 CSA 28 Z160 Kemper Oaks	12,005	-	-	12,686	(681)
FD14630 CSA 28 Z161 Village at Squaw Valley	60,003	-	-	60,429	(426)
FD14631 CSA 28 Z162 Squaw Valley Park	3	-	-	3	-
FD14632 CSA 28 Z163 Miner's Creek	82,825	-	-	88,811	(5,986)
FD14633 CSA 28 Z165 Dry Creek Fire	491,693	-	-	415,472	76,221
FD14634 CSA 28 Z166 Canyon View	88,352	-	-	71,391	16,961
FD14635 CSA 28 Z167 Grayhawk	282,742	-	-	304,053	(21,311)
FD14636 CSA 28 Z168 Atwood V	30,305	-	-	33,399	(3,094)
FD14637 CSA 28 Z169 Dry Creek Park	2,748,332	-	-	2,227,197	521,135
FD14638 CSA 28 Z170 Western Knolls	92,438	-	-	99,028	(6,590)
FD14639 CSA28 Z174 Cavitt Ranch Estates	249,353	-	-	267,989	(18,636)
FD14640 CSA28 z175 Sun Valley Oaks	121,223	-	-	136,949	(15,726)
FD14641 CSA28 Z176 Olympus Village	122,279	-	-	131,187	(8,908)
FD14642 CSA28 Z177 Blackwood Hills	33,747	-	-	36,657	(2,910)
FD14643 CSA28 Z178 Monte Verde Estates	297,405	-	-	319,356	(21,951)
FD14644 CSA 28 Z179 Trailhead	285,426	-	-	310,701	(25,275)
FD14645 CSA 28 Z180 Doyle Ranch	406,584	-	-	444,546	(37,962)
FD14646 CSA 28 Z181 The Vineyard	135,803	-	-	146,841	(11,038)
FD14647 CSA 28 Z182 Old Post Lane	12,188	-	-	13,366	(1,178)
FD14648 CSA28Z184 Bickford Ranch Parks	244,131	-	-	253,212	(9,081)
FD14649 CSA 28 Z185 Blue Oak Ranch Rds	10,714	-	-	1,531	9,183
FD14650 CSA 28 Z187 Retreat at Northstar R/D/S	60,922	-	-	30,461	30,461
FD14652 CSA 28 Z189 Bickford Ranch Fire	276,801	-	-	313,968	(37,167)
FD14653 CSA 28 Z191 Atwood III Rds/Drn/Lts	504,951	-	-	465,866	39,085
FD14654 CSA 28 Z193 North Auburn/Ophir Fire	918,195	-	-	246,722	671,473

continued

Disrtict/Agency Name	Estimated Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2022
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14655 CSA 28 Z194 Martis Valley Recreation	1,047,837	-	-	679,562	368,275
FD14657 CSA 28 Z196 Alexandria Estates Landscape	82,927	-	-	72,685	10,242
FD14658 CSA 28 Z197 Northstar Highlands Water Quality	574,252	-	-	490,729	83,523
FD14659 CSA 28 Z198 The Grove at Granite Bay	222,874	-	-	255,481	(32,607)
FD14660 CSA 28 Z199 Siller Ranch Water Quality	1,596,980	-	-	1,376,859	220,121
FD14661 CSA 28 Z200 Martis Camp Transit	335	-	-	334	1
FD14662 CSA 28 Z201 Timilick Water Quality	1,110,748	-	-	950,403	160,345
FD14663 CSA 28 Z202 Timilick Transit	25	-	-	24	1
FD14664 CSA 28 Z203 Village at Northstar Transit	12	-	-	12	-
FD14665 CSA 28 Z204 Northstar Highlands Transit	57	-	-	57	-
FD14666 CSA 28 Z205 Northside Transit	3	-	-	3	-
FD14667 CSA 28 Z206 Northside Water Quality	79,740	-	-	65,739	14,001
FD14668 CSA 28 Z208 Nichols Drive Indust Park	196,960	-	-	217,060	(20,100)
FD14669 CSA 28 Z210 Hopkins Village Water Quality	55,827	-	-	44,928	10,899
FD14670 CSA 28 Z211 Hopkins Village Transit	9	-	-	8	1
FD14671 CSA 28 Z213 Donner-Truckee Veterans Hospital	10,606	-	-	8,420	2,186
FD14672 CSA28 Z214 Quartz Drive Self Storage	28,869	-	-	31,312	(2,443)
FD14673 CSA 28 Z215 Hawks Property PM	27,555	-	-	30,504	(2,949)
FD14674 CSA28 Z216 Hidden Crossing	333,668	-	-	383,578	(49,910)
FD14675 CSA28 Z218 Greyhawk II Rds/Lts/Drn	23,203	-	-	26,893	(3,690)
FD14676 CSA28 Z219 The Enclave-Rds/Lts/Drn	31,087	-	-	36,171	(5,084)
FD14678 CSA28 Z223 Palisades @ Squaw - Transit	3	-	-	3	-
FD14679 CSA28 Z224 Riolo Vineyards - Transit	1	-	-	1	-
FD14681 CSA28 Z227 Bickford Ranch Rds/Lts/Drn Fund	134,356	-	-	171,145	(36,789)
FD14682 CSA28 Z225 Riolo Vineyards Library Fund	8,671	-	-	11,724	(3,053)
FD14685 CSA 28 Z221 Timberline at Auburn R/L/D	18,894	-	-	28,462	(9,568)
FD14686 CSA28 Z222 Placer Gold Industrial Park R/L/D	11,722	-	-	17,251	(5,529)
FD14691 CSA28 Z233 Morgan Knolls R/L/D	(21,149)	-	-	-	(21,149)
Total State Reporting Special District Special Revenue Funds	**$ 32,140,542**	**$ -**	**$ -**	**$ 29,784,701**	**$ 2,355,841**
Total Special Districts and Other Agencies	**$ 64,540,817**	**$ -**	**$ -**	**$ 64,699,506**	**$ (158,689)**

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2022-23

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
Blue Oak Ranch PRD #5						
Road Improvement	5,889	-	-	-	-	5,889
Total Blue Oak Ranch PRD #5	**$ 5,889**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,889**
Cerro Vista PRD #6						
Road Improvement	360	-	-	-	-	360
Total Cerro Vista PRD #6	**$ 360**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 360**
CSA 28 Z01 Dollar Point Light						
Contingency	27,523	-	-	-	-	27,523
Total CSA 28 Z01 Dollar Point Light	**$ 27,523**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,523**
CSA 28 Z03 Foresthill Light						
Contingency	99,466	-	-	-	-	99,466
Total CSA 28 Z03 Foresthill Light	**$ 99,466**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 99,466**
CSA 28 Z04A1 Lakeshore Lights						
Contingency	65,345	-	-	-	-	65,345
Total CSA 28 Z04A1 Lakeshore Lights	**$ 65,345**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,345**
CSA 28 Z06 Sheridan N/Ent						
Contingency	61,168	-	-	-	-	61,168
Other	615,921	-	-	-	-	615,921
Total CSA 28 Z06 Sheridan N/Ent	**$ 677,089**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 677,089**
CSA 28 Z09 Dutch Flat Rec						
Contingency	54,027	-	-	-	-	54,027
Total CSA 28 Z09 Dutch Flat Rec	**$ 54,027**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 54,027**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z10 Quail Lake						
Road Improvement	35,849	-	-	-	-	35,849
Total CSA 28 Z10 Quail Lake	**$ 35,849**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,849**
CSA 28 Z101 Almond Knoll R&D						
Road Improvement	67,130	-	-	-	-	67,130
Total CSA 28 Z101 Almond Knoll R&D	**$ 67,130**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 67,130**
CSA 28 Z102 Sierra Mesa						
Road Improvement	7,128	-	-	-	-	7,128
Total CSA 28 Z102 Sierra Mesa	**$ 7,128**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,128**
CSA 28 Z103 Deer Ridge						
Road Improvement	241,035	-	-	-	-	241,035
Total CSA 28 Z103 Deer Ridge	**$ 241,035**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 241,035**
CSA 28 Z104 Black Hawk						
Road Improvement	136,185	-	-	-	-	136,185
Total CSA 28 Z104 Black Hawk	**$ 136,185**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 136,185**
CSA 28 Z106 Olive Ranch						
Road Improvement	33,808	-	-	-	-	33,808
Total CSA 28 Z106 Olive Ranch	**$ 33,808**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,808**
CSA 28 Z107 Foothill Oaks						
Road Improvement	66,867	-	-	-	-	66,867
Total CSA 28 Z107 Foothill Oaks	**$ 66,867**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 66,867**
CSA 28 Z109 Oak Leaf Glen						
Road Improvement	241,757	-	-	-	-	241,757
Total CSA 28 Z109 Oak Leaf Glen	**$ 241,757**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 241,757**
CSA 28 Z11 Sabre City Rec-Lnscp						
Contingency	20,504	-	-	-	-	20,504
Total CSA 28 Z11 Sabre City Rec-Lnscp	**$ 20,504**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,504**
CSA 28 Z111 Princeton Club						
Road Improvement	247,599	-	-	-	-	247,599
Total CSA 28 Z111 Princeton Club	**$ 247,599**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 247,599**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z113 Parkview						
Road Improvement	11,340	-	-	-	-	11,340
Total CSA 28 Z113 Parkview	**$ 11,340**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,340**
CSA 28 Z114 Pine Ridge						
Road Improvement	19,386	-	-	-	-	19,386
Total CSA 28 Z114 Pine Ridge	**$ 19,386**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,386**
CSA 28 Z115 Silver Oaks						
Road Improvement	21,161	-	-	-	-	21,161
Total CSA 28 Z115 Silver Oaks	**$ 21,161**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 21,161**
CSA 28 Z116 Col Estates						
Road Improvement	36,140	-	-	-	-	36,140
Total CSA 28 Z116 Col Estates	**$ 36,140**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,140**
CSA 28 Z117 Whitington Heights						
Road Improvement	20,518	-	-	-	-	20,518
Total CSA 28 Z117 Whitington Heights	**$ 20,518**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,518**
CSA 28 Z120 Granite Bay						
Landscape Maintenance	22,029	-	-	-	-	22,029
Total CSA 28 Z120 Granite Bay	**$ 22,029**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,029**
CSA 28 Z122 Rainbow Valley						
Road Improvement	1,735	-	-	-	-	1,735
Total CSA 28 Z122 Rainbow Valley	**$ 1,735**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,735**
CSA 28 Z124 Bradley Ranch						
Road Improvement	13,536	-	-	-	-	13,536
Total CSA 28 Z124 Bradley Ranch	**$ 13,536**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,536**
CSA 28 Z125 Balmoral #1&2						
Road Improvement	11,810	-	-	-	-	11,810
Total CSA 28 Z125 Balmoral #1&2	**$ 11,810**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,810**
CSA 28 Z128 Eagle Ridge Est						
Road Improvement	29,870	-	-	-	-	29,870
Total CSA 28 Z128 Eagle Ridge Est	**$ 29,870**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,870**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z129 Pheasant Knoll						
Road Improvement	10,045	-	-	-	-	10,045
Total CSA 28 Z129 Pheasant Knoll	**$ 10,045**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,045**
CSA 28 Z132 Sterling Pointe						
Road Improvement	239,386	-	-	-	-	239,386
Total CSA 28 Z132 Sterling Pointe	**$ 239,386**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 239,386**
CSA 28 Z134 Meadow View Estates						
Road Improvement	12,574	-	-	-	-	12,574
Total CSA 28 Z134 Meadow View Estates	**$ 12,574**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,574**
CSA 28 Z135 Miners Ravine						
Road Improvement	134,606	-	-	-	-	134,606
Total CSA 28 Z135 Miners Ravine	**$ 134,606**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 134,606**
CSA 28 Z145 Granite Creek						
Park Improvement	11,694	-	-	-	-	11,694
Road Improvement	123,144	-	-	-	-	123,144
Total CSA 28 Z145 Granite Creek	**$ 134,838**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 134,838**
CSA 28 Z146 Eagle Rock Roads						
Road Improvement	144,873	-	-	-	-	144,873
Total CSA 28 Z146 Eagle Rock Roads	**$ 144,873**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 144,873**
CSA 28 Z147 Applegate Park						
Park Improvement	36,491	-	-	-	-	36,491
Total CSA 28 Z147 Applegate Park	**$ 36,491**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,491**
CSA 28 Z148 Winchester						
Road Improvement	3,339,936	-	-	-	-	3,339,936
Total CSA 28 Z148 Winchester	**$ 3,339,936**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,339,936**
CSA 28 Z15 Golden Oaks Road						
Road Improvement	146,563	-	-	-	-	146,563
Total CSA 28 Z15 Golden Oaks Road	**$ 146,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 146,563**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z150 Dutch Flat Fire						
Capital Assets	383,592	-	-	-	-	383,592
Contingency	90,319	-	-	-	-	90,319
Total CSA 28 Z150 Dutch Flat Fire	**$ 473,911**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 473,911**
CSA 28 Z151 Sunset Estates						
Road Improvement	30,102	-	-	-	-	30,102
Total CSA 28 Z151 Sunset Estates	**$ 30,102**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,102**
CSA 28 Z153 Atwood Ranch II						
Road Improvement	62,029	-	-	-	-	62,029
Total CSA 28 Z153 Atwood Ranch II	**$ 62,029**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 62,029**
CSA 28 Z154 Silverwood Rds/Trail						
Road Improvement	83,549	-	-	-	-	83,549
Total CSA 28 Z154 Silverwood Rds/Trail	**$ 83,549**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 83,549**
CSA 28 Z155 Creekside Meadows						
Road Improvement	33,730	-	-	-	-	33,730
Total CSA 28 Z155 Creekside Meadows	**$ 33,730**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,730**
CSA 28 Z157 Placer Corp Center						
Road Improvement	582,424	-	-	-	-	582,424
Total CSA 28 Z157 Placer Corp Center	**$ 582,424**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 582,424**
CSA 28 Z158 Douglas Ranch						
Landscape Maintenance	33,486	-	-	-	-	33,486
Road Improvement	316,737	-	-	-	-	316,737
Total CSA 28 Z158 Douglas Ranch	**$ 350,223**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,223**
CSA 28 Z159 Loomis Ranch						
Road Improvement	57,768	-	-	-	-	57,768
Total CSA 28 Z159 Loomis Ranch	**$ 57,768**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 57,768**
CSA 28 Z160 Kemper Oaks						
Road Improvement	12,686	-	-	-	-	12,686
Total CSA 28 Z160 Kemper Oaks	**$ 12,686**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,686**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z162 Squaw Valley Park						
Contingency	3	-	-	-	-	3
Total CSA 28 Z162 Squaw Valley Park	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3**
CSA 28 Z161 Village at Squaw Valley						
Contingency	60,429	-	-	-	-	60,429
Total CSA 28 Z161 Village at Squaw Valley	**$ 60,429**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,429**
CSA 28 Z163 Miner's Creek						
Road Improvement	88,811	-	-	-	-	88,811
Total CSA 28 Z163 Miner's Creek	**$ 88,811**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 88,811**
CSA 28 Z165 Dry Creek Fire						
Contingency	415,472	-	-	-	-	415,472
Total CSA 28 Z165 Dry Creek Fire	**$ 415,472**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 415,472**
CSA 28 Z166 Canyon View						
Road Improvement	71,391	-	-	-	-	71,391
Total CSA 28 Z166 Canyon View	**$ 71,391**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 71,391**
CSA 28 Z167 Grayhawk						
Road Improvement	304,053	-	-	-	-	304,053
Total CSA 28 Z167 Grayhawk	**$ 304,053**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 304,053**
CSA 28 Z168 Atwood V						
Road Improvement	33,399	-	-	-	-	33,399
Total CSA 28 Z168 Atwood V	**$ 33,399**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,399**
CSA 28 Z169 Dry Creek Park						
Park Improvement	2,227,197	-	-	-	-	2,227,197
Total CSA 28 Z169 Dry Creek Park	**$ 2,227,197**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,227,197**
CSA 28 Z170 Western Knolls						
Road Improvement	99,028	-	-	-	-	99,028
Total CSA 28 Z170 Western Knolls	**$ 99,028**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 99,028**
CSA 28 Z174 Cavitt Ranch Estates						
Road Improvement	267,989	-	-	-	-	267,989
Total CSA 28 Z174 Cavitt Ranch Estates	**$ 267,989**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 267,989**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z175 Sun Valley Oaks						
Road Improvement	136,949	-	-	-	-	136,949
Total CSA 28 Z175 Sun Valley Oaks	**$ 136,949**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 136,949**
CSA 28 Z176 Olympus Village						
Road Improvement	131,187	-	-	-	-	131,187
Total CSA 28 Z176 Olympus Village	**$ 131,187**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 131,187**
CSA 28 Z177 Blackwood Hills						
Road Improvement	36,657	-	-	-	-	36,657
Total CSA 28 Z177 Blackwood Hills	**$ 36,657**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,657**
CSA 28 Z178 Monte Verde Estates						
Road Improvement	319,356	-	-	-	-	319,356
Total CSA 28 Z178 Monte Verde Estates	**$ 319,356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 319,356**
CSA 28 Z179 Trailhead						
Road Improvement	310,701	-	-	-	-	310,701
Total CSA 28 Z179 Trailhead	**$ 310,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 310,701**
CSA 28 Z180 Doyle Ranch						
Other	-	-	-	-	-	-
Road Improvement	444,546	-	-	-	-	444,546
Total CSA 28 Z180 Doyle Ranch	**$ 444,546**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 444,546**
CSA 28 Z181 The Vineyard						
Road Improvement	146,841	-	-	-	-	146,841
Total CSA 28 Z181 The Vineyard	**$ 146,841**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 146,841**
CSA 28 Z182 Old Post Lane						
Road Improvement	13,366	-	-	-	-	13,366
Total CSA 28 Z182 Old Post Lane	**$ 13,366**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,366**
CSA 28 Z184 Bickford Ranch Parks						
Park Improvement	253,212	-	-	-	-	253,212
Total CSA 28 Z184 Bickford Ranch Parks	**$ 253,212**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 253,212**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z185 Blue Oak Ranch Rds						
Road Improvement	1,531	-	-	-	-	1,531
Total CSA 28 Z185 Blue Oak Ranch Rds	**$ 1,531**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,531**
CSA 28 Z187 Retreat at Northstar R/D/S						
Other	30,461	-	-	-	-	30,461
Total CSA 28 Z187 Retreat at Northstar R/D/S	**$ 30,461**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,461**
CSA 28 Z189 Bickford Ranch Fire						
Capital Assets	139,421	-	-	-	-	139,421
Contingency	174,547	-	-	-	-	174,547
Total CSA 28 Z189 Bickford Ranch Fire	**$ 313,968**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 313,968**
CSA 28 Z19 Ponderosa Pal Rd						
Road Improvement	248	-	-	-	-	248
Total CSA 28 Z19 Ponderosa Pal Rd	**$ 248**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 248**
CSA 28 Z191 Atwood III Rds/Drn/Lts						
Road Improvement	465,866	-	-	-	-	465,866
Total CSA 28 Z191 Atwood III Rds/Drn/Lts	**$ 465,866**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 465,866**
CSA 28 Z193 North Auburn/Ophir Fire						
Capital Assets	246,722	-	-	-	-	246,722
Total CSA 28 Z193 North Auburn/Ophir Fire	**$ 246,722**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 246,722**
CSA 28 Z194 Martis Valley Recreation						
Park Improvement	679,562	-	-	-	-	679,562
Total CSA 28 Z194 Martis Valley Recreation	**$ 679,562**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 679,562**
CSA 28 Z196 Alexandria Estates Landscape						
Landscape Maintenance	72,685	-	-	-	-	72,685
Total CSA 28 Z196 Alexandria Estates Landscape	**$ 72,685**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 72,685**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances: Recommended	Increases or New Obligated Fund Balances: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
CSA 28 Z197 Northstar Highlands Water Quality						
Contingency	490,729	-	-	-	-	490,729
Total CSA 28 Z197 Northstar Highlands Water Quality	**$ 490,729**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 490,729**
CSA 28 Z198 The Grove at Granite Bay						
Road Improvement	255,481	-	-	-	-	255,481
Total CSA 28 Z198 The Grove at Granite Bay	**$ 255,481**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 255,481**
CSA 28 Z199 Siller Ranch Water Quality						
Contingency	1,376,859	-	-	-	-	1,376,859
Total CSA 28 Z199 Siller Ranch Water Quality	**$ 1,376,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,376,859**
CSA 28 Z200 Martis Camp Transit						
Contingency	334	-	-	-	-	334
Total CSA 28 Z200 Martis Camp Transit	**$ 334**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 334**
CSA 28 Z201 Timilick Water Quality						
Contingency	950,403	-	-	-	-	950,403
Total CSA 28 Z201 Timilick Water Quality	**$ 950,403**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,403**
CSA 28 Z202 Timilick Transit						
Contingency	24	-	-	-	-	24
Total CSA 28 Z202 Timilick Transit	**$ 24**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24**
CSA 28 Z203 Village at Northstar Transit						
Contingency	12	-	-	-	-	12
Total CSA 28 Z203 Village at Northstar Transit	**$ 12**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12**
CSA 28 Z204 Northstar Highlands Transit						
Contingency	57	-	-	-	-	57
Total CSA 28 Z204 Northstar Highlands Transit	**$ 57**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 57**
CSA 28 Z205 Northside Transit						
Contingency	3	-	-	-	-	3
Total CSA 28 Z205 Northside Transit	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z206 Northside Water Quality						
Contingency	65,739	-	-	-	-	65,739
Total CSA 28 Z206 Northside Water Quality	**$ 65,739**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,739**
CSA 28 Z208 Nichols Drive Indust Park						
Road Improvement	217,060	-	-	-	-	217,060
Total CSA 28 Z208 Nichols Drive Indust Park	**$ 217,060**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 217,060**
CSA 28 Z210 Hopkins Village Water Quality						
Contingency	44,928	-	-	-	-	44,928
Total CSA 28 Z210 Hopkins Village Water Quality	**$ 44,928**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 44,928**
CSA 28 Z211 Hopkins Village Transit						
Contingency	8	-	-	-	-	8
Total CSA 28 Z211 Hopkins Village Transit	**$ 8**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8**
CSA 28 Z213 Donner-Truckee Veterans Hospital						
Contingency	8,420	-	-	-	-	8,420
Total CSA 28 Z213 Donner-Truckee Veterans Hospital	**$ 8,420**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,420**
CSA 28 Z214 Quartz Drive Self Storage						
Road Improvement	31,312	-	-	-	-	31,312
Total CSA 28 Z214 Quartz Drive Self Storage	**$ 31,312**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,312**
CSA 28 Z215 Hawks Property PM						
Road Improvement	30,504	-	-	-	-	30,504
Total CSA 28 Z215 Hawks Property PM	**$ 30,504**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,504**
CSA 28 Z216 Hidden Crossing						
Road Improvement	383,578	-	-	-	-	383,578
Total CSA 28 Z216 Hidden Crossing	**$ 383,578**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 383,578**
CSA 28 Z218 Greyhawk II Rds/Lts/Drn						
Road Improvement	26,893	-	-	-	-	26,893
Total CSA 28 Z218 Greyhawk II Rds/Lts/Drn	**$ 26,893**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,893**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances: Recommended	Increases or New Obligated Fund Balances: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
CSA 28 Z219 The Enclave-Rds/Lts/Drn						
Road Improvement	36,171	-	-	-	-	36,171
Total CSA 28 Z219 The Enclave-Rds/Lts/Drn	**$ 36,171**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,171**
CSA 28 Z22 Dry Creek Watershed						
Contingency	3,453,740	-	-	-	-	3,453,740
Total CSA 28 Z22 Dry Creek Watershed	**$ 3,453,740**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,453,740**
CSA 28 Z221 Timberline at Auburn R/L/D						
Road Improvement	28,462	-	-	-	-	28,462
Total CSA 28 Z221 Timberline at Auburn R/L/D	**$ 28,462**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,462**
CSA 28 Z222 Placer Gold Industrial Park R/L/D						
Road Improvement	17,251	-	-	-	-	17,251
Total CSA 28 Z222 Placer Gold Industrial Park R/L/D	**$ 17,251**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,251**
CSA 28 Z223 Palisades @ Squaw - Transit						
Contingency	3	-	-	-	-	3
Total CSA 28 Z223 Palisades @ Squaw - Transit	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3**
CSA 28 Z224 Riolo Vineyards - Transit						
Contingency	1	-	-	-	-	1
Total CSA 28 Z224 Riolo Vineyards - Transit	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**
CSA 28 Z225 Riolo Vineyards Library Fund						
Contingency	11,724	-	-	-	-	11,724
Total CSA 28 Z225 Riolo Vineyards Library Fund	**$ 11,724**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,724**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z227 Bickford Ranch Rds/Lts/Drn Fund						
Road Improvement	171,145	-	-	-	-	171,145
Total CSA 28 Z227 Bickford Ranch Rds/Lts/ Drn Fund	**$ 171,145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 171,145**
CSA 28 Z31 Lake Oak Estates Rds						
Road Improvement	154,468	-	-	-	-	154,468
Total CSA 28 Z31 Lake Oak Estates Rds	**$ 154,468**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 154,468**
CSA 28 Z32 Bell Meadows						
Road Improvement	42,344	-	-	-	-	42,344
Total CSA 28 Z32 Bell Meadows	**$ 42,344**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,344**
CSA 28 Z34 Spring Meadows						
Park Improvement	2,967	-	-	-	-	2,967
Road Improvement	65,114	-	-	-	-	65,114
Total CSA 28 Z34 Spring Meadows	**$ 68,081**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,081**
CSA 28 Z35 Woodbridge						
Other	40,211	-	-	-	-	40,211
Road Improvement	188,384	-	-	-	-	188,384
Total CSA 28 Z35 Woodbridge	**$ 228,595**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 228,595**
CSA 28 Z37 Timberline Roads						
Road Improvement	48,103	-	-	-	-	48,103
Total CSA 28 Z37 Timberline Roads	**$ 48,103**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 48,103**
CSA 28 Z39 Placer Industrial Park						
Road Improvement	129,285	-	-	-	-	129,285
Total CSA 28 Z39 Placer Industrial Park	**$ 129,285**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 129,285**
CSA 28 Z41 Meadow Creek						
Road Improvement	28,476	-	-	-	-	28,476
Total CSA 28 Z41 Meadow Creek	**$ 28,476**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,476**

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Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances: Recommended	Increases or New Obligated Fund Balances: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
CSA 28 Z42 Pl Ctr Exec						
Other	34,123	-	-	-	-	34,123
Road Improvement	104,644	-	-	-	-	104,644
Total CSA 28 Z42 Pl Ctr Exec	**$ 138,767**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 138,767**
CSA 28 Z43 Belle Vista						
Road Improvement	7,503	-	-	-	-	7,503
Total CSA 28 Z43 Belle Vista	**$ 7,503**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,503**
CSA 28 Z44 Natr WD N/Ent						
Road Improvement	3,481	-	-	-	-	3,481
Total CSA 28 Z44 Natr WD N/Ent	**$ 3,481**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,481**
CSA 28 Z46 Cedar Oaks Rd&Dr						
Road Improvement	14,033	-	-	-	-	14,033
Total CSA 28 Z46 Cedar Oaks Rd&Dr	**$ 14,033**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,033**
CSA 28 Z48 Hidden Creek						
Other	19,110	-	-	-	-	19,110
Road Improvement	103,443	-	-	-	-	103,443
Total CSA 28 Z48 Hidden Creek	**$ 122,553**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 122,553**
CSA 28 Z50 Country Meadows						
Road Improvement	9,867	-	-	-	-	9,867
Total CSA 28 Z50 Country Meadows	**$ 9,867**	**$ -**	**$ -**	$ -	$ -	**$ 9,867**
CSA 28 Z51 Sunset Terrace						
Road Improvement	17,223	-	-	-	-	17,223
Total CSA 28 Z51 Sunset Terrace	**$ 17,223**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,223**
CSA 28 Z56 Sullivan Ranch						
Road Improvement	181,082	-	-	-	-	181,082
Total CSA 28 Z56 Sullivan Ranch	**$ 181,082**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 181,082**
CSA 28 Z59 Bridgewater						
Road Improvement	84,035	-	-	-	-	84,035
Total CSA 28 Z59 Bridgewater	**$ 84,035**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,035**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z60 Traynor						
Other	17,315	-	-	-	-	17,315
Total CSA 28 Z60 Traynor	**$ 17,315**	**$ -**	**$ -**	$ -	**$ -**	**$ 17,315**
CSA 28 Z61 Discovery Park						
Contingency	15,814	-	-	-	-	15,814
Total CSA 28 Z61 Discovery Park	**$ 15,814**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,814**
CSA 28 Z62 Quail Oaks #3						
Road Improvement	49,774	-	-	-	-	49,774
Total CSA 28 Z62 Quail Oaks #3	**$ 49,774**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,774**
CSA 28 Z63 Mt View						
Road Improvement	7,465	-	-	-	-	7,465
Total CSA 28 Z63 Mt View	**$ 7,465**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,465**
CSA 28 Z64 Squirrel Creek						
Road Improvement	8,914	-	-	-	-	8,914
Total CSA 28 Z64 Squirrel Creek	**$ 8,914**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,914**
CSA 28 Z65 Grosvenor Downs						
Other	72,090	-	-	-	-	72,090
Road Improvement	91,612	-	-	-	-	91,612
Total CSA 28 Z65 Grosvenor Downs	**$ 163,702**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 163,702**
CSA 28 Z66 Dobbas Ranch						
Road Improvement	31,970	-	-	-	-	31,970
Total CSA 28 Z66 Dobbas Ranch	**$ 31,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,970**
CSA 28 Z67 Quail Oaks #1						
Road Improvement	35,975	-	-	-	-	35,975
Total CSA 28 Z67 Quail Oaks #1	**$ 35,975**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,975**
CSA 28 Z68-3 North Park/Dry Creek						
Other	37,090	-	-	-	-	37,090
Road Improvement	122,338	-	-	-	-	122,338
Total CSA 28 Z68-3 North Park/Dry Creek	**$ 159,428**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 159,428**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances: Recommended	Increases or New Obligated Fund Balances: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
CSA 28 Z69 Treelake						
Other	193,584	-	-	-	-	193,584
Road Improvement	492,638	-	-	-	-	492,638
Total CSA 28 Z69 Treelake	**$ 686,222**	**$ -**	**$ -**	$ -	**$ -**	**$ 686,222**
CSA 28 Z72 Southview						
Road Improvement	30,685	-	-	-	-	30,685
Total CSA 28 Z72 Southview	**$ 30,685**	**$ -**	**$ -**	$ -	$ -	**$ 30,685**
CSA 28 Z73 Cantershire						
Road Improvement	39,060	-	-	-	-	39,060
Total CSA 28 Z73 Cantershire	**$ 39,060**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,060**
CSA 28 Z74 Shadow Rock						
Other	74,189	-	-	-	-	74,189
Road Improvement	50,087	-	-	-	-	50,087
Total CSA 28 Z74 Shadow Rock	**$ 124,276**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 124,276**
CSA 28 Z75 Kailua Park						
Road Improvement	278,881	-	-	-	-	278,881
Total CSA 28 Z75 Kailua Park	**$ 278,881**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 278,881**
CSA 28 Z76 Western Placer Fire						
Capital Assets	1,183,742	-	-	-	-	1,183,742
Contingency	238,278	-	-	-	-	238,278
Total CSA 28 Z76 Western Placer Fire	**$ 1,422,020**	**$ -**	**$ -**	$ -	**$ -**	**$ 1,422,020**
CSA 28 Z77 Stratford Downs						
Other	105,590	-	-	-	-	105,590
Road Improvement	112,112	-	-	-	-	112,112
Total CSA 28 Z77 Stratford Downs	**$ 217,702**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 217,702**
CSA 28 Z78 Kentucky Greens						
Other	14,167	-	-	-	-	14,167
Road Improvement	108,851	-	-	-	-	108,851
Total CSA 28 Z78 Kentucky Greens	**$ 123,018**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 123,018**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z79 Walden Woods #5						
Road Improvement	22,973	-	-	-	-	22,973
Total CSA 28 Z79 Walden Woods #5	**$ 22,973**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,973**
CSA 28 Z80 Frances Ridge						
Road Improvement	10,276	-	-	-	-	10,276
Total CSA 28 Z80 Frances Ridge	**$ 10,276**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,276**
CSA 28 Z82 Pheasant Grove						
Road Improvement	68,296	-	-	-	-	68,296
Total CSA 28 Z82 Pheasant Grove	**$ 68,296**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,296**
CSA 28 Z84 Dream Ranch						
Other	23,753	-	-	-	-	23,753
Road Improvement	156,477	-	-	-	-	156,477
Total CSA 28 Z84 Dream Ranch	**$ 180,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,230**
CSA 28 Z85 Pineview						
Road Improvement	55,992	-	-	-	-	55,992
Total CSA 28 Z85 Pineview	**$ 55,992**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,992**
CSA 28 Z87 Atwood Ranch						
Landscape Maintenance	3,168	-	-	-	-	3,168
Other	61,657	-	-	-	-	61,657
Road Improvement	61,323	-	-	-	-	61,323
Total CSA 28 Z87 Atwood Ranch	**$ 126,148**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 126,148**
CSA 28 Z88 Spring Valley						
Road Improvement	139,247	-	-	-	-	139,247
Total CSA 28 Z88 Spring Valley $	**$ 139,247**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 139,247**
CSA 28 Z89 Rock Creek Meadow						
Other	-	-	-	-	-	-
Road Improvement	22,310	-	-	-	-	22,310
Total CSA 28 Z89 Rock Creek Meadow	**$ 22,310**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,310**
CSA 28 Z90 Barton Ranch						
Contingency	8,023	-	-	-	-	8,023
Total CSA 28 Z90 Barton Ranch	**$ 8,023**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,023**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z92 Rockview						
Road Improvement	30,029	-	-	-	-	30,029
Total CSA 28 Z92 Rockview	**$ 30,029**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,029**
CSA 28 Z96 Mammoth Ridge						
Road Improvement	89,612	-	-	-	-	89,612
Total CSA 28 Z96 Mammoth Ridge	**$ 89,612**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 89,612**
CSA 28 Z97 Sunset West Fire						
Contingency	352,906	-	-	-	-	352,906
Total CSA 28 Z97 Sunset West Fire	**$ 352,906**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 352,906**
CSA 28 Z98 Carnelian Circle						
Road Improvement	108,193	-	-	-	-	108,193
Total CSA 28 Z98 Carnelian Circle	**$ 108,193**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 108,193**
CSA 28 Z99 Tamarack						
Road Improvement	22,556	-	-	-	-	22,556
Total CSA 28 Z99 Tamarack	**$ 22,556**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,556**
Granite Bay L & L District						
Park Improvement	172,511	-	-	-	-	172,511
Total Granite Bay L & L District	**$ 172,511**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 172,511**
Gray Pine Way PRD #4						
Road Improvement	5,448	-	-	-	-	5,448
Total Gray Pine Way PRD #4	**$ 5,448**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,448**
Hilltop Court PRD#2						
Road Improvement	11,443	-	-	-	-	11,443
Total Hilltop Court PRD#2	**$ 11,443**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,443**
Kings Beach Benefit Assessment District No. 1						
Contingency	257,020	-	-	-	-	257,020
Total Kings Beach Benefit Assessment District No. 1	**$ 257,020**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 257,020**
Newcastle Light District						
Contingency	135,190	-	-	-	-	135,190
Total Newcastle Light District	**$ 135,190**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 135,190**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances: Recommended	Increases or New Obligated Fund Balances: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Northstar Highlands PRD #7						
Road Improvement	41,615	-	-	-	-	41,615
Total Northstar Highlands PRD #7	**$ 41,615**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 41,615**
Penryn HIlls PRD#1						
Road Improvement	38,375	-	-	-	-	38,375
Total Penryn HIlls PRD#1	**$ 38,375**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38,375**
Penryn Light District						
Contingency	130,527	-	-	-	-	130,527
Total Penryn Light District	**$ 130,527**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 130,527**
Ridgewood Heights PRD #3						
Road Improvement	23,970	-	-	-	-	23,970
Total Ridgewood Heights PRD #3	**$ 23,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,970**
Sterling Point Estates PRD #8						
Road Improvement	168,403	-	-	-	-	168,403
Total Sterling Point Estates PRD #8	**$ 168,403**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,403**
Total Special Revenue Funds	**$ 29,784,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,784,701**
Enterprise Funds						
CSA 28 Z06A1 Sheridan Water						
Infrastructure	3,717	-	-	-	-	3,717
Contingency	176,824	-	-	-	-	176,824
Total CSA 28 Z06A1 Sheridan Water	**$ 180,541**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,541**
CSA 28 Z173 Dry Creek Sewer						
Capital Assets	580,571	-	-	-	-	580,571
Contingency	565,589	-	-	-	-	565,589
Total CSA 28 Z173 Dry Creek Sewer	**$ 1,146,160**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,146,160**
CSA 28 Z23 Blue Canyon Sewer						
Contingency	155,981	-	-	-	-	155,981
Total CSA 28 Z23 Blue Canyon Sewer	**$ 155,981**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155,981**

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2022	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z2A3 Sunset Whitney Sewer						
Capital Assets	541,893	-	-	-	-	541,893
Infrastructure	98,182	-	-	-	-	98,182
Contingency	414,477	-	-	-	-	414,477
Total CSA 28 Z2A3 Sunset Whitney Sewer	**$ 1,054,552**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,054,552**
CSA 28 Z55 Lavoti Trc Sewer						
Capital Assets	27,810	-	-	-	-	27,810
Contingency	115,662	-	-	-	-	115,662
Total CSA 28 Z55 Lavoti Trc Sewer	**$ 143,472**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 143,472**
Sewer Maintenance District 1 Fund						
Restricted	3,291,017	-	-	-	-	3,291,017
Capacity Connection Fee	703,342	-	-	-	-	703,342
Contingency	14,007,146	-	-	-	-	14,007,146
Infrastructure	2,893,207	-	-	-	-	2,893,207
Total Sewer Maintenance District 1 Fund	**$ 20,894,712**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,894,712**
Sewer Maintenance District 2 Fund						
Contingency	5,488,811	-	-	-	-	5,488,811
Infrastructure	2,468,661	-	-	-	-	2,468,661
Total Sewer Maintenance District 2 Fund	**$ 7,957,472**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,957,472**
Sewer Maintenance District 3 Fund						
Restricted	$ 438,586	$ -	$ -	$ -	$ -	$ 438,586
Contingency	2,660,076	-	-	-	-	2,660,076
Infrastructure	283,253	-	-	-	-	283,253
Total Sewer Maintenance District 3 Fund	**$ 3,381,915**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,381,915**
Total Enterprise Funds	$ 34,914,805	$ -	$ -	$ -	$ -	$ 34,914,805
Total Special Districts and Other Agencies	**$ 64,699,506**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 64,699,506**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10009 CSA28 Z06 Sheridan Fire

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	55,284	51,235	52,772	52,772
Taxes - Railroad Unitary Property	83	80	83	83
Taxes - Unitary and Op Non-Unitary Property	2,028	2,051	2,028	2,028
Taxes - Current Unsecured Property	1,319	1,143	1,292	1,292
Taxes - Delinquent Secured Property	(3)	-	-	-
Taxes - Delinquent Unsecured Property	9	-	-	-
Taxes - Current Supplemental Property	1,569	555	555	555
Taxes - Delinquent Supplemental Property	1	-	-	-
Investment Income	2,665	3,785	2,500	2,500
State Aid - Other Programs	2,475	10,000	5,000	5,000
State Homeowners Property Tax Relief	383	364	385	385
Total Revenue	**$ 65,814**	**$ 69,213**	**$ 64,615**	**$ 64,615**
Expenditures / Appropriations				
Workers Comp Insurance	(65)	-	-	-
Clothing and Personal	1,320	2,000	2,000	2,000
Communication Services Expense	1,280	1,972	2,152	2,152
Food	281	500	500	500
Janitorial Supplies	16	50	100	100
Refuse Disposal	-	150	150	150
Insurance	120	361	115	115
Parts	443	3,050	3,500	3,500
Auto	-	100	200	200
Maintenance	154	4,000	4,000	4,000
Maintenance - Building	2,462	2,704	2,006	2,006
Fuels & Lubricants	3,855	3,500	5,867	5,867
Materials - Buildings & Improvements	25	1,500	1,200	1,200
Maintenance - Janitorial	-	100	-	-
Professional / Membership Dues	45	45	45	45
Other Supplies	2,428	4,100	5,500	5,500
Postage	3	20	-	-
Professional and Special Services - General	1,089	1,100	1,200	1,200
Small Tools & Instruments	16	-	150	150
Special Department Expense	4,950	20,000	10,000	10,000
Training / Education	57	-	771	771
Transportation and Travel	-	621	-	-
Utilities	1,886	1,667	2,500	2,500
Operating Materials	751	5,000	5,000	5,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Operating Transfer Out	2,405	-	-	-
Contributions to Other Funds	2,631	2,631	2,631	2,631
Total Expenditures / Appropriations	**$ 26,152**	**$ 55,171**	**$ 49,587**	**$ 49,587**
Total	**$ 39,662**	**$ 14,042**	**$ 15,028**	**$ 15,028**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10010 CSA28 Z150 Dutch Flat Fire

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	2,002	1,440	1,000	1,000
State Aid - Other Programs	-	-	2,500	2,500
Direct Charges	69,894	71,569	70,677	70,677
Total Revenue	**$ 71,896**	**$ 73,009**	**$ 74,177**	**$ 74,177**
Expenditures / Appropriations				
Clothing and Personal	2,029	2,000	2,000	2,000
Communication Services Expense	324	1,000	1,000	1,000
Food	524	1,000	500	500
Janitorial Supplies	24	-	-	-
Insurance	642	280	154	154
Parts	2,773	7,000	7,000	7,000
Auto	-	100	100	100
Maintenance	451	10,000	7,000	7,000
Maintenance - Building	-	-	2,139	2,139
Fuels & Lubricants	1,169	1,292	2,328	2,328
Materials - Buildings & Improvements	(1)	100	100	100
Professional / Membership Dues	45	45	45	45
Other Supplies	8,000	6,000	6,000	6,000
Postage	5	-	46	46
Professional and Special Services - General	676	716	716	716
Small Tools & Instruments	24	-	200	200
Special Department Expense	-	-	5,000	5,000
Training / Education	85	100	100	100
Transportation and Travel	-	932	989	989
Utilities	482	540	704	704
Operating Materials	1,157	5,000	4,000	4,000
Taxes and Assessments	15	-	-	-
Operating Transfer Out	3,608	-	-	-
Contributions to Other Funds	32,886	32,886	32,886	32,886
Total Expenditures / Appropriations	**$ 54,920**	**$ 68,991**	**$ 73,007**	**$ 73,007**
Total	**$ 16,976**	**$ 4,018**	**$ 1,170**	**$ 1,170**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10011 CSA 28 Z165 Dry Creek Fire

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	957,746	956,815	956,815	956,815
Taxes - Railroad Unitary Property	514	473	473	473
Taxes - Unitary and Op Non-Unitary Property	12,953	12,996	12,996	12,996
Taxes - Current Unsecured Property	22,848	20,065	20,065	20,065
Taxes - Delinquent Secured Property	(56)	-	-	-
Taxes - Delinquent Unsecured Property	147	152	152	152
Taxes - Current Supplemental Property	26,922	20,800	20,800	20,800
Taxes - Delinquent Supplemental Property	25	-	-	-
Investment Income	2,184	2,412	1,500	1,500
State Aid - Other Programs	12,841	10,000	10,000	10,000
State Homeowners Property Tax Relief	6,637	3,318	3,318	3,318
Direct Charges	285,250	290,085	305,494	305,494
Total Revenue	**$ 1,328,009**	**$ 1,317,116**	**$ 1,331,613**	**$ 1,331,613**
Expenditures / Appropriations				
Clothing and Personal	9,991	8,000	8,000	8,000
Communication Services Expense	6,742	9,260	9,920	9,920
Food	491	600	648	648
Janitorial Supplies	2,281	1,260	1,260	1,260
Refuse Disposal	669	776	900	900
Insurance	3,587	4,006	3,274	3,274
Parts	5,413	12,000	12,000	12,000
Auto	-	100	200	200
Maintenance	2,155	4,000	4,000	4,000
Maintenance - Building	11,423	9,195	7,782	7,782
Fuels & Lubricants	4,172	5,240	31,258	31,258
Materials - Buildings & Improvements	1,411	6,000	5,000	5,000
Professional / Membership Dues	45	45	45	45
Misc Expense	1,664	4,550	4,550	4,550
Printing	235	482	202	202
Other Supplies	18,105	10,200	15,000	15,000
Postage	34	86	86	86
Professional and Special Services - General	1,006,539	1,257,060	1,238,061	1,238,061
Professional and Special Services - Technical, Engineering and Environmental	960	1,000	1,500	1,500
Professional and Special Services - County	16	100	44	44
Professional and Special Services - Information Technology	6,951	5,632	6,910	6,910
Short-Term Rents and Leases - Equipment	299	299	299	299
Small Tools & Instruments	184	100	500	500
Small Equipment	537	850	850	850
Special Department Expense	25,681	20,000	20,000	20,000
Training / Education	414	100	100	100
Transportation and Travel	-	3,106	3,295	3,295

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	19,593	17,021	18,942	18,942
Operating Materials	4,601	4,000	4,000	4,000
Operating Transfer Out	12,027	-	-	-
Contributions to Other Funds	9,208	9,208	9,208	9,208
Total Expenditures / Appropriations	**$ 1,155,427**	**$ 1,394,276**	**$ 1,407,834**	**$ 1,407,834**
Total	**$ 172,582**	**$ (77,160)**	**$ (76,221)**	**$ (76,221)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10012 CSA28 Z76 Western Placer Fire

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	6,102	1,200	1,200	1,200
State Aid - Other Programs	20,000	10,000	10,000	10,000
Direct Charges	206,018	209,950	215,564	215,564
Total Revenue	**$ 232,121**	**$ 221,150**	**$ 226,764**	**$ 226,764**
Expenditures / Appropriations				
Workers Comp Insurance	849	750	994	994
Clothing and Personal	10,163	10,000	10,000	10,000
Communication Services Expense	3,421	5,104	4,800	4,800
Food	231	54	54	54
Janitorial Supplies	155	200	400	400
Refuse Disposal	753	1,440	1,441	1,441
Insurance	3,242	5,694	3,311	3,311
Parts	8,577	40,000	40,000	40,000
Auto	-	-	300	300
Maintenance	1,623	15,000	12,500	12,500
Maintenance - Building	14,760	16,000	9,272	9,272
Fuels & Lubricants	22,198	13,960	21,140	21,140
Materials - Buildings & Improvements	1,020	5,000	5,000	5,000
Professional / Membership Dues	135	90	90	90
Other Supplies	18,788	20,000	20,000	20,000
Postage	24	-	20	20
Professional and Special Services - General	2,057	2,100	2,156	2,156
Professional and Special Services - County	32	-	-	-
Professional and Special Services - Information Technology	2,170	1,011	1,170	1,170
Short-Term Rents and Leases - Equipment	144	144	144	144
Small Tools & Instruments	780	-	-	-
Small Equipment	-	-	2,000	2,000
Special Department Expense	40,000	20,000	20,000	20,000
Training / Education	426	100	100	100
Transportation and Travel	-	4,659	4,943	4,943
Utilities	12,391	8,448	6,444	6,444
Operating Materials	5,781	25,000	25,000	25,000
Taxes and Assessments	6	6	7	7
Operating Transfer Out	18,040	-	-	-
Contributions to Other Funds	18,416	18,416	18,416	18,416
Total Expenditures / Appropriations	**$ 186,183**	**$ 213,176**	**$ 209,702**	**$ 209,702**
Total	**$ 45,938**	**$ 7,974**	**$ 17,062**	**$ 17,062**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10013 CSA28 Z97 Sunset West Fire

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	1,261	6,000	2,500	2,500
State Aid - Other Programs	-	-	210,903	210,903
Aid from Other Agencies	210,903	-	-	-
Assessment and Tax Collection Fees	(5,878)	-	-	-
Direct Charges	116,480	116,480	120,170	120,170
Fire Services	3,442,074	4,120,270	3,943,403	3,943,403
Other Fees and Charges	-	210,903	-	-
Contributions from General Fund	441,284	-	-	-
Total Revenue	**$ 4,206,124**	**$ 4,453,653**	**$ 4,276,976**	**$ 4,276,976**
Expenditures / Appropriations				
Clothing and Personal	12,946	10,000	10,000	10,000
Communication Services Expense	11,207	9,764	13,400	13,400
Food	1,431	2,364	2,520	2,520
Janitorial Supplies	1,738	3,500	5,000	5,000
Refuse Disposal	3,280	4,000	5,000	5,000
Insurance	9,593	9,142	8,006	8,006
Parts	17,985	25,000	37,398	37,398
Auto	-	100	200	200
Maintenance	6,682	20,000	20,000	20,000
Maintenance - Building	13,335	14,649	10,864	10,864
Fuels & Lubricants	21,915	22,640	45,000	45,000
Materials - Buildings & Improvements	3,643	5,000	5,000	5,000
Professional / Membership Dues	45	45	45	45
Misc Expense	4,449	1,000	4,000	4,000
Printing	1,080	520	722	722
Other Supplies	39,880	40,005	47,012	47,012
Postage	79	115	100	100
Professional and Special Services - General	3,119,413	4,344,539	4,102,225	4,102,225
Professional and Special Services - Technical, Engineering and Environmental	1,455	500	3,000	3,000
Professional and Special Services - County	99	100	360	360
Professional and Special Services - Information Technology	22,188	18,586	21,690	21,690
Short-Term Rents and Leases - Equipment	384	384	384	384
Small Tools & Instruments	331	1,000	1,500	1,500
Small Equipment	2,485	3,000	3,000	3,000
Special Department Expense	-	-	3,000	3,000
Training / Education	1,139	-	2,000	2,000
Transportation and Travel	-	3,106	3,106	3,106
Utilities	37,326	37,723	39,578	39,578
Operating Materials	6,543	8,500	12,000	12,000
Operating Transfer Out	12,027	-	-	-
Contributions to Other Funds	11,839	11,839	11,839	11,839
Total Expenditures / Appropriations	**$ 3,364,515**	**$ 4,597,121**	**$ 4,417,949**	**$ 4,417,949**
Total	**$ 841,609**	**$ (143,468)**	**$ (140,973)**	**$ (140,973)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10014 CSA28 Z189 Bickford Ranch Fire

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	1,056	1,200	500	500
Direct Charges	35,373	35,974	37,124	37,124
Total Revenue	**$ 36,429**	**$ 37,174**	**$ 37,624**	**$ 37,624**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	354	360	360	360
Professional and Special Services - County	-	-	96	96
Total Expenditures / Appropriations	**$ 355**	**$ 360**	**$ 457**	**$ 457**
Total	**$ 36,074**	**$ 36,814**	**$ 37,167**	**$ 37,167**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10015 CSA 28 Z193 North Auburn / Ophir Fire

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	2,320,335	2,202,667	2,202,667	2,202,667
Taxes - Railroad Unitary Property	1,606	1,601	1,601	1,601
Taxes - Unitary and Op Non-Unitary Property	74,880	75,427	75,427	75,427
Taxes - Current Unsecured Property	55,363	52,109	52,109	52,109
Taxes - Delinquent Secured Property	(142)	100	100	100
Taxes - Delinquent Unsecured Property	370	400	400	400
Taxes - Current Supplemental Property	71,343	70,000	70,000	70,000
Taxes - Delinquent Supplemental Property	68	-	-	-
Residual Property Taxes	103,858	115,252	115,252	115,252
Pass-Through Property Taxes	52,765	49,703	49,703	49,703
Investment Income	5,114	4,800	1,500	1,500
State Aid - Other Programs	15,000	-	15,000	15,000
State Homeowners Property Tax Relief	16,124	16,000	16,000	16,000
Direct Charges	493,026	492,812	495,583	495,583
Fire Services	49,000	49,000	49,000	49,000
Miscellaneous	29	-	-	-
Total Revenue	**$ 3,258,740**	**$ 3,129,871**	**$ 3,144,342**	**$ 3,144,342**
Expenditures / Appropriations				
Clothing and Personal	14,631	10,000	25,000	25,000
Communication Services Expense	11,142	11,544	12,396	12,396
Food	1,284	1,100	2,100	2,100
Janitorial Supplies	4,543	5,000	10,000	10,000
Refuse Disposal	3,454	3,372	5,300	5,300
Insurance	9,524	10,284	10,378	10,378
Parts	37,365	40,000	40,000	40,000
Auto	-	500	500	500
Maintenance	5,203	10,000	15,000	15,000
Maintenance - Building	24,260	39,773	39,066	39,066
Fuels & Lubricants	21,006	16,600	47,571	47,571
Materials - Buildings & Improvements	3,329	5,000	15,000	15,000
Professional / Membership Dues	90	90	90	90
Misc Expense	3,220	2,122	4,135	4,135
Printing	1,426	1,369	1,010	1,010
Other Supplies	50,461	37,730	60,010	60,010
Postage	60	40	50	50
Professional and Special Services - General	2,675,433	3,499,396	3,320,663	3,320,663
Professional and Special Services - Technical, Engineering and Environmental	576	2,000	5,000	5,000
Professional and Special Services - County	-	-	202	202
Professional and Special Services - Information Technology	19,444	14,875	17,122	17,122
Short-Term Rents and Leases - Equipment	144	144	240	240
Small Tools & Instruments	275	200	3,000	3,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Small Equipment	7,005	800	4,000	4,000
Special Department Expense	29,990	-	30,000	30,000
Training / Education	1,040	300	2,000	2,000
Transportation and Travel	-	7,765	7,765	7,765
Utilities	53,747	50,094	57,264	57,264
Operating Materials	18,935	10,000	40,000	40,000
Taxes and Assessments	165	165	175	175
Operating Transfer Out	30,067	-	-	-
Contributions to Other Funds	40,778	40,778	40,778	40,778
Total Expenditures / Appropriations	**$ 3,068,597**	**$ 3,821,041**	**$ 3,815,815**	**$ 3,815,815**
Total	**$ 190,142**	**$ (691,170)**	**$ (671,473)**	**$ (671,473)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC10051 CSA28 Z225 Riolo Vineyards Library

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	26	-	-	-
Direct Charges	3,072	3,195	3,084	3,084
Total Revenue	**$ 3,098**	**$ 3,195**	**$ 3,084**	**$ 3,084**
Expenditures / Appropriations				
Professional and Special Services - General	31	32	31	31
Total Expenditures / Appropriations	**$ 31**	**$ 32**	**$ 31**	**$ 31**
Total	**$ 3,067**	**$ 3,163**	**$ 3,053**	**$ 3,053**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12008 Granite Bay Lighting & Landscape District

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	2,002	3,000	200	200
Direct Charges	730,416	750,932	775,447	775,447
Park and Recreation Services	29,299	15,000	15,000	15,000
Operating Transfers In	109,373	98,893	117,925	117,925
Total Revenue	**$ 871,091**	**$ 867,825**	**$ 908,572**	**$ 908,572**
Expenditures / Appropriations				
Salaries and Wages	62	-	-	-
Cafeteria Plans (Non-PERS)	103	-	-	-
Uniform Allowance	7	-	-	-
Retirement	56	-	-	-
Payroll Tax	12	-	-	-
Other Postemployment Benefits (OPEB)	15	-	-	-
Employee Group Insurance	61	-	-	-
Workers Comp Insurance	4	-	-	-
Agriculture	2,095	-	1,500	1,500
Pesticides	684	-	500	500
Communication Services Expense	-	1,600	500	500
Janitorial Supplies	1,033	2,000	1,500	1,500
Refuse Disposal	2,671	5,000	2,500	2,500
Insurance	1,115	999	1,223	1,223
Parts	743	14,000	537	537
Maintenance	1,606	10,000	9,000	9,000
Materials - Buildings & Improvements	42,137	52,000	38,096	38,096
Services	7,402	-	3,000	3,000
Printing	258	-	300	300
Other Supplies	6,526	-	1,000	1,000
Professional and Special Services - General	41,107	22,689	30,184	30,184
Professional and Special Services - Technical, Engineering and Environmental	294,307	321,500	315,700	315,700
Professional and Special Services - County	256,205	276,000	276,000	276,000
Professional and Special Services - Information Technology	4,458	3,640	4,500	4,500
Short-Term Rents and Leases - Equipment	10,879	6,000	7,500	7,500
Small Tools & Instruments	2,381	5,000	2,000	2,000
Aggregates & Oil	11,261	-	11,000	11,000
Signing & Safety Material	325	-	500	500
Small Equipment	27,801	-	14,000	14,000
Special Department Expense	-	2,500	-	-
Transportation and Travel	12,205	23,150	12,200	12,200
Utilities	66,993	66,000	67,000	67,000
Operating Materials	6,518	-	4,000	4,000
Taxes and Assessments	273	-	300	300
Contributions to Other Agencies	-	15,000	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Operating Transfer Out	-	-	15,000	15,000
Operating Transfer Out - Capital Improvements	595,000	-	-	-
Contributions to Other Funds	-	15,614	-	-
Appropriation for Contingencies	-	25,133	25,000	25,000
Totals Expenditures / Appropriations	**$ 1,396,304**	**$ 867,825**	**$ 844,540**	**$ 844,540**
Total	**$ (525,213)**	**$ -**	**$ 64,032**	**$ 64,032**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12012 Sewer Maintenance District #1

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Construction Permits	4,152	-	-	-
Investment Income	105,447	328,568	42,704	42,704
Direct Charges	9,604,803	9,938,064	10,271,767	10,271,767
Sanitation Services - Other	436,834	2,049,250	852,696	852,696
Other Fees and Charges	55,146	44,408	32,989	32,989
Operating Transfers In	481,569	-	-	-
Total Revenue	**$ 10,687,951**	**$ 12,360,290**	**$ 11,200,156**	**$ 11,200,156**
Expenditures / Appropriations				
Communication Services Expense	343	1,000	150	150
Insurance	14,897	12,348	16,198	16,198
Parts	73	-	-	-
Maintenance	78,053	45,000	28,500	28,500
Fuels & Lubricants	2,919	5,000	700	700
Materials - Buildings & Improvements	160,279	200,000	110,000	110,000
Professional / Membership Dues	3,779	-	-	-
Services and Supplies	253	-	-	-
Misc Expense	11,391	10,000	14,500	14,500
Printing	294	1,000	223	223
Other Supplies	1,655	3,500	1,000	1,000
Postage	-	-	100	100
Professional and Special Services - General	107,842	235,500	213,800	213,800
Professional and Special Services - Legal	7,122	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	4,780,972	4,157,965	4,462,565	4,462,565
Professional and Special Services - County	4,502	88	1,049	1,049
Professional and Special Services - Information Technology	105,681	44,693	68,346	68,346
Short-Term Rents and Leases - Equipment	7,201	15,000	23,000	23,000
Small Tools & Instruments	3,495	5,000	1,000	1,000
PC Acquisition	247	-	-	-
Small Equipment	5,172	5,000	3,700	3,700
Advertising	-	500	-	-
Special Department Expense	-	-	6,000	6,000
Project Costs	567,068	-	-	-
Landfill Dump Fee	244	1,000	500	500
Utilities	87,656	100,000	140,000	140,000
Operating Materials	16,099	30,000	25,000	25,000
Lease Purchase Interest	-	1,455,677	1,333,586	1,333,586
Interest on Other Long Term Debt	1,413,279	-	-	-
Taxes and Assessments	342	-	-	-
City of Lincoln	3,143,810	3,000,000	2,847,721	2,847,721
Equipment	29,268	-	-	-
Operating Transfer Out - Capital Improvements	2,700,000	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services Out	-	214,446	100,000	100,000
Appropriation for Contingencies	-	50,000	50,000	50,000
Total Expenditures / Appropriations	**$ 13,253,933**	**$ 9,592,717**	**$ 9,447,638**	**$ 9,447,638**
Total	**$ (2,565,982)**	**$ 2,767,573**	**$ 1,752,518**	**$ 1,752,518**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12013 Sewer Maintenance District #2

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	42,929	38,249	39,368	39,368
Taxes - Railroad Unitary Property	27	-	-	-
Taxes - Unitary and Op Non-Unitary Property	867	-	-	-
Taxes - Current Unsecured Property	1,024	-	-	-
Taxes - Delinquent Secured Property	(3)	-	-	-
Taxes - Delinquent Unsecured Property	7	-	-	-
Taxes - Current Supplemental Property	1,226	-	-	-
Taxes - Delinquent Supplemental Property	1	-	-	-
Construction Permits	4,001	-	-	-
Investment Income	34,133	72,000	11,952	11,952
State Homeowners Property Tax Relief	298	-	-	-
Direct Charges	4,620,430	4,801,665	4,740,098	4,740,098
Sanitation Services - Other	52,706	199,589	89,240	89,240
Other Fees and Charges	247,212	67,287	69,306	69,306
Miscellaneous	215	-	-	-
Total Revenue	**$ 5,005,075**	**$ 5,178,790**	**$ 4,949,964**	**$ 4,949,964**
Expenditures / Appropriations				
Refuse Disposal	377	500	900	900
Insurance	9,473	6,196	6,779	6,779
Parts	3,047	100	2,450	2,450
Maintenance	7,136	-	20,000	20,000
Materials - Buildings & Improvements	32,141	15,000	30,000	30,000
Professional / Membership Dues	4,055	-	-	-
Misc Expense	2,052	5,000	6,000	6,000
Printing	-	-	350	350
Other Supplies	2,096	-	-	-
Professional and Special Services - General	56,607	121,000	144,130	144,130
Professional and Special Services - Technical, Engineering and Environmental	2,537,600	2,282,763	2,359,523	2,359,523
Professional and Special Services - County	2,432	1,000	500	500
Professional and Special Services - Information Technology	39,166	22,695	26,144	26,144
Short-Term Rents and Leases - Equipment	339	1,000	1,000	1,000
Small Tools & Instruments	1,230	-	-	-
Advertising	155	-	-	-
Landfill Dump Fee	-	500	-	-
Utilities	62,978	32,000	40,000	40,000
Operating Materials	266	7,500	2,000	2,000
City of Roseville	1,643,646	2,400,000	2,022,263	2,022,263
Operating Transfer Out - Capital Improvements	450,000	-	-	-
Intrafund Transfers / Services Out	-	187,985	-	-
Appropriation for Contingencies	-	35,000	35,000	35,000
Totals Expenditures / Appropriations	**$ 4,854,794**	**$ 5,118,239**	**$ 4,697,039**	**$ 4,697,039**
Total	**$ 150,281**	**$ 60,551**	**$ 252,925**	**$ 252,925**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12014 Sewer Maintenance District #3

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	126,412	110,468	112,677	112,677
Taxes - Railroad Unitary Property	76	-	-	-
Taxes - Unitary and Op Non-Unitary Property	1,932	-	-	-
Taxes - Current Unsecured Property	3,016	-	-	-
Taxes - Delinquent Secured Property	(8)	-	-	-
Taxes - Delinquent Unsecured Property	20	-	-	-
Taxes - Current Supplemental Property	3,606	-	-	-
Taxes - Delinquent Supplemental Property	3	-	-	-
Investment Income	10,218	21,886	3,885	3,885
State Homeowners Property Tax Relief	877	-	-	-
Direct Charges	868,746	886,503	878,788	878,788
Sanitation Services - Other	1,544	8,040	1,608	1,608
Miscellaneous	215	4,440	4,440	4,440
Total Revenue	**$ 1,016,658**	**$ 1,031,337**	**$ 1,001,398**	**$ 1,001,398**
Expenditures / Appropriations				
Communication Services Expense	1,270	1,500	1,400	1,400
Insurance	1,213	751	981	981
Maintenance	8,325	10,000	6,000	6,000
Materials - Buildings & Improvements	2,988	5,000	3,000	3,000
Professional / Membership Dues	2,933	-	-	-
Misc Expense	3,293	3,500	4,000	4,000
Printing	195	-	118	118
Professional and Special Services - General	11,833	25,000	38,700	38,700
Professional and Special Services - Technical, Engineering and Environmental	359,185	533,445	396,730	396,730
Professional and Special Services - County	245	250	26	26
Professional and Special Services - Information Technology	5,403	4,120	5,111	5,111
Small Tools & Instruments	-	100	2,000	2,000
Utilities	21,195	20,000	20,000	20,000
Operating Materials	125	-	-	-
Interest on Other Long Term Debt	164,618	159,312	154,108	154,108
City of Roseville	54,524	150,000	75,452	75,452
Intrafund Transfers / Services Out	-	16,343	-	-
Appropriation for Contingencies	-	10,000	10,000	10,000
Total Expenditures / Appropriations	**$ 637,345**	**$ 939,321**	**$ 717,626**	**$ 717,626**
Total	**$ 379,313**	**$ 92,016**	**$ 283,772**	**$ 283,772**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12021 CSA28 Z11 Sabre City Rec Landscaping

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	1,208	1,000	500	500
Taxes - Railroad Unitary Property	1	-	-	-
Taxes - Unitary and Op Non-Unitary Property	35	30	30	30
Taxes - Current Unsecured Property	29	25	25	25
Taxes - Delinquent Secured Property	(0)	-	-	-
Taxes - Delinquent Unsecured Property	0	-	-	-
Taxes - Current Supplemental Property	34	100	100	100
Taxes - Delinquent Supplemental Property	0	-	-	-
Investment Income	86	-	-	-
State Homeowners Property Tax Relief	8	150	150	150
Direct Charges	16,480	16,480	16,480	16,480
Total Revenue	**$ 17,882**	**$ 17,785**	**$ 17,285**	**$ 17,285**
Expenditures / Appropriations				
Insurance	32	28	24	24
Professional and Special Services - General	588	587	565	565
Professional and Special Services - Technical, Engineering and Environmental	8,909	-	8,939	8,939
Professional and Special Services - County	370	9,500	587	587
Small Equipment	378	-	-	-
Utilities	5,113	7,500	7,000	7,000
Appropriation for Contingencies	-	170	170	170
Total Expenditures / Appropriations	**$ 15,390**	**$ 17,785**	**$ 17,285**	**$ 17,285**
Total	**$ 2,492**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12022 CSA28 Z62 Quail Oaks #3 Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	3,913	3,913	3,913	3,913
Total Revenue	**$ 3,913**	**$ 3,913**	**$ 3,913**	**$ 3,913**
Expenditures / Appropriations				
Insurance	7	7	9	9
Professional and Special Services - General	339	340	340	340
Professional and Special Services - Technical, Engineering and Environmental	1,368	1,300	1,530	1,530
Professional and Special Services - County	-	-	1	1
Utilities	3,888	2,266	2,033	2,033
Total Expenditures / Appropriations	**$ 5,602**	**$ 3,913**	**$ 3,913**	**$ 3,913**
Total	**$ (1,689)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12023 CSA28 Z65 Grsvnr Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	5,616	5,616	5,616	5,616
Total Revenue	**$ 5,616**	**$ 5,616**	**$ 5,616**	**$ 5,616**
Expenditures / Appropriations				
Insurance	13	30	15	15
Materials - Buildings & Improvements	374	-	-	-
Professional and Special Services - General	506	507	507	507
Professional and Special Services - Technical, Engineering and Environmental	3,879	2,579	3,000	3,000
Professional and Special Services - County	-	-	1	1
Utilities	4,735	2,500	2,093	2,093
Total Expenditures / Appropriations	**$ 9,507**	**$ 5,616**	**$ 5,616**	**$ 5,616**
Total	**$ (3,891)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12024 CSA28 Z67 Quail Oaks#1 Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	5,824	5,824	5,824	5,824
Total Revenue	**$ 5,824**	**$ 5,824**	**$ 5,824**	**$ 5,824**
Expenditures / Appropriations				
Insurance	10	13	12	12
Professional and Special Services - General	408	409	409	409
Professional and Special Services - Technical, Engineering and Environmental	3,223	2,402	2,754	2,754
Professional and Special Services - County	-	-	1	1
Utilities	4,078	3,000	2,648	2,648
Total Expenditures / Appropriations	**$ 7,719**	**$ 5,824**	**$ 5,824**	**$ 5,824**
Total	**$ (1,895)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12025 CSA28 Z77 Stratford Downs Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	5,005	5,005	5,005	5,005
Total Revenue	**$ 5,005**	**$ 5,005**	**$ 5,005**	**$ 5,005**
Expenditures / Appropriations				
Insurance	9	11	12	12
Maintenance	269	-	-	-
Professional and Special Services - General	449	450	449	449
Professional and Special Services - Technical, Engineering and Environmental	3,167	2,244	2,200	2,200
Professional and Special Services - County	-	-	1	1
Utilities	3,685	2,300	2,343	2,343
Total Expenditures / Appropriations	**$ 7,579**	**$ 5,005**	**$ 5,005**	**$ 5,005**
Total	**$ (2,574)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12026 CSA28 Z82 Pheasant Grove Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	8,304	8,470	8,825	8,825
Total Revenue	**$ 8,304**	**$ 8,470**	**$ 8,825**	**$ 8,825**
Expenditures / Appropriations				
Insurance	14	14	12	12
Professional and Special Services - General	383	384	389	389
Professional and Special Services - Technical, Engineering and Environmental	4,708	4,406	4,896	4,896
Professional and Special Services - County	-	-	1	1
Utilities	2,953	3,500	3,527	3,527
Appropriation for Contingencies	-	166	-	-
Total Expenditures / Appropriations	**$ 8,059**	**$ 8,470**	**$ 8,825**	**$ 8,825**
Total	**$ 246**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12027 CSA28 Z87 Atwood Ranch Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	5,830	5,830	5,830	5,830
Total Revenue	**$ 5,830**	**$ 5,830**	**$ 5,830**	**$ 5,830**
Expenditures / Appropriations				
Insurance	23	15	14	14
Professional and Special Services - General	1,058	1,059	1,059	1,059
Professional and Special Services - Technical, Engineering and Environmental	5,189	5,000	3,099	3,099
Professional and Special Services - County	388	600	1	1
Utilities	2,279	2,324	1,657	1,657
Total Expenditures / Appropriations	**$ 8,937**	**$ 8,998**	**$ 5,830**	**$ 5,830**
Total	**$ (3,107)**	**$ (3,168)**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12028 CSA28 Z120 Granite Bay Landscaping

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	332	500	50	50
Direct Charges	59,084	59,264	59,264	59,264
Total Revenue	**$ 59,416**	**$ 59,764**	**$ 59,314**	**$ 59,314**
Expenditures / Appropriations				
Insurance	92	97	150	150
Maintenance	945	-	-	-
Professional and Special Services - General	41,548	4,343	4,343	4,343
Professional and Special Services - Technical, Engineering and Environmental	40,448	50,000	46,430	46,430
Professional and Special Services - County	4,231	30,000	1	1
Utilities	10,145	12,000	8,390	8,390
Total Expenditures / Appropriations	**$ 97,409**	**$ 96,440**	**$ 59,314**	**$ 59,314**
Total	**$ (37,993)**	**$ (36,676)**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12029 CSA28 Z158 Douglas Ranch Landscaping

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	22,869	23,089	24,060	24,060
Total Revenue	**$ 22,869**	**$ 23,089**	**$ 24,060**	**$ 24,060**
Expenditures / Appropriations				
Insurance	39	30	27	27
Materials - Buildings & Improvements	128	-	-	-
Professional and Special Services - General	1,629	1,631	1,641	1,641
Professional and Special Services - Technical, Engineering and Environmental	11,831	20,000	15,000	15,000
Professional and Special Services - County	58	15,000	2,592	2,592
Utilities	3,792	1,000	3,000	3,000
Appropriation for Contingencies	-	1,800	1,800	1,800
Total Expenditures / Appropriations	**$ 17,476**	**$ 39,461**	**$ 24,060**	**$ 24,060**
Total	**$ 5,393**	**$ (16,372)**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12030 CSA28 Z173 Dry Creek Sewer

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Construction Permits	37,195	-	-	-
Investment Income	4,144	15,000	2,348	2,348
Direct Charges	821,257	856,062	951,066	951,066
Sanitation Services - Other	67,841	172,056	188,972	188,972
Miscellaneous	1,075	-	-	-
Total Revenue	**$ 931,511**	**$ 1,043,118**	**$ 1,142,386**	**$ 1,142,386**
Expenditures / Appropriations				
Insurance	1,359	1,119	1,128	1,128
Maintenance	584	-	3,000	3,000
Materials - Buildings & Improvements	134	-	-	-
Professional / Membership Dues	3,352	-	-	-
Services and Supplies	163	-	-	-
Misc Expense	-	3,500	6,300	6,300
Printing	68	-	41	41
Postage	0	-	-	-
Professional and Special Services - General	9,268	13,000	23,000	23,000
Professional and Special Services - Technical, Engineering and Environmental	408,000	539,328	486,540	486,540
Professional and Special Services - County	-	-	9	9
Professional and Special Services - Information Technology	4,840	4,554	4,798	4,798
Advertising	359	500	-	-
Landfill Dump Fee	-	41,443	-	-
Utilities	8,998	12,500	11,000	11,000
City of Roseville	295,877	300,000	415,650	415,650
Appropriation for Contingencies	-	10,000	10,000	10,000
Total Expenditures / Appropriations	**$ 733,003**	**$ 925,944**	**$ 961,466**	**$ 961,466**
Total	**$ 198,508**	**$ 117,174**	**$ 180,920**	**$ 180,920**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12032 CSA28 Z196 Alexandria Estates

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	482	700	-	-
Direct Charges	9,637	9,829	-	-
Total Revenue	**$ 10,118**	**$ 10,529**	**$ -**	**$ -**
Expenditures / Appropriations				
Insurance	5	20	4	4
Professional and Special Services - General	396	399	402	402
Professional and Special Services - Technical, Engineering and Environmental	1,152	35,000	4,000	4,000
Professional and Special Services - County	116	9,000	4,000	4,000
Utilities	1,160	1,000	911	911
Appropriation for Contingencies	-	2,000	925	925
Total Expenditures / Appropriations	**$ 2,830**	**$ 47,419**	**$ 10,242**	**$ 10,242**
Total	**$ 7,289**	**$ (36,890)**	**$ (10,242)**	**$ (10,242)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12033 CSA28 Z48 Hidden Creek Drainage

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	962	962	962	962
Total Revenue	**$ 962**	**$ 962**	**$ 962**	**$ 962**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	310	310	310	310
Professional and Special Services - Technical, Engineering and Environmental	-	600	600	600
Appropriation for Contingencies	-	52	52	52
Total Expenditures / Appropriations	**$ 311**	**$ 962**	**$ 962**	**$ 962**
Total	**$ 651**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12035 CSA28 Z60 Traynor Drainage

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	71	100	-	-
Direct Charges	792	792	792	792
Total Revenue	**$ 863**	**$ 892**	**$ 792**	**$ 792**
Expenditures / Appropriations				
Professional and Special Services - General	208	208	208	208
Professional and Special Services - Technical, Engineering and Environmental	-	650	650	650
Appropriation for Contingencies	-	34	43	43
Total Expenditures / Appropriations	**$ 208**	**$ 892**	**$ 901**	**$ 901**
Total	**$ 655**	**$ -**	**$ (109)**	**$ (109)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12036 CSA28 Z65 Grsvnr Drainage

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	3,286	3,286	3,286	3,286
Total Revenue	**$ 3,286**	**$ 3,286**	**$ 3,286**	**$ 3,286**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	333	333	333	333
Professional and Special Services - Technical, Engineering and Environmental	-	2,800	2,800	2,800
Appropriation for Contingencies	-	153	152	152
Total Expenditures / Appropriations	**$ 334**	**$ 3,286**	**$ 3,286**	**$ 3,286**
Total	**$ 2,952**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12037 CSA28 Z68 North Park Drainage

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	2,244	2,244	2,244	2,244
Total Revenue	**$ 2,244**	**$ 2,244**	**$ 2,244**	**$ 2,244**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	322	323	323	323
Professional and Special Services - Technical, Engineering and Environmental	-	1,865	1,865	1,865
Appropriation for Contingencies	-	56	56	56
Total Expenditures / Appropriations	**$ 323**	**$ 2,244**	**$ 2,244**	**$ 2,244**
Total	**$ 1,921**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12038 CSA28 Z77 Stratford Dwns Drainage

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	5,995	5,995	5,995	5,995
Total Revenue	**$ 5,995**	**$ 5,995**	**$ 5,995**	**$ 5,995**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	360	360	360	360
Professional and Special Services - Technical, Engineering and Environmental	-	5,359	5,359	5,359
Appropriation for Contingencies	-	276	275	275
Total Expenditures / Appropriations	**$ 361**	**$ 5,995**	**$ 5,995**	**$ 5,995**
Total	**$ 5,634**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12039 CSA28 Z78 Kentucky Greens Fire

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	800	800	800	800
Total Revenue	**$ 800**	**$ 800**	**$ 800**	**$ 800**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	288	288	288	288
Professional and Special Services - Technical, Engineering and Environmental	-	3,000	3,000	3,000
Appropriation for Contingencies	-	178	164	164
Total Expenditures / Appropriations	**$ 289**	**$ 3,466**	**$ 3,452**	**$ 3,452**
Total	**$ 511**	**$ (2,666)**	**$ (2,652)**	**$ (2,652)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12040 CSA28 Z84 Dream Ranch Fire

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	12,600	12,600	12,600	12,600
Total Revenue	**$ 12,600**	**$ 12,600**	**$ 12,600**	**$ 12,600**
Expenditures / Appropriations				
Insurance	24	23	29	29
Materials - Buildings & Improvements	8,189	-	-	-
Professional and Special Services - General	426	426	426	426
Professional and Special Services - Technical, Engineering and Environmental	-	6,000	6,000	6,000
Utilities	10,448	12,000	13,000	13,000
Appropriation for Contingencies	-	922	973	973
Total Expenditures / Appropriations	**$ 19,087**	**$ 19,371**	**$ 20,428**	**$ 20,428**
Total	**$ (6,487)**	**$ (6,771)**	**$ (7,828)**	**$ (7,828)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12041 CSA28 Z87 Atwood Ranch Drainage

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	1,272	1,272	1,272	1,272
Contributions from Other Funds	1,897	1,897	1,897	1,897
Total Revenue	**$ 3,169**	**$ 3,169**	**$ 3,169**	**$ 3,169**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	313	313	313	313
Professional and Special Services - Technical, Engineering and Environmental	-	2,710	2,710	2,710
Appropriation for Contingencies	-	146	146	146
Total Expenditures / Appropriations	**$ 314**	**$ 3,169**	**$ 3,169**	**$ 3,169**
Total	**$ 2,855**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12042 CSA28 Z02A3 Sunset Whitney Sewer

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	4,761	14,206	2,729	2,729
Direct Charges	435,349	489,168	519,003	519,003
Sanitation Services - Other	2,015	12,625	32,964	32,964
Total Revenue	**$ 442,125**	**$ 515,999**	**$ 554,696**	**$ 554,696**
Expenditures / Appropriations				
Insurance	1,034	514	700	700
Parts	17	200	-	-
Maintenance	2,770	1,000	2,000	2,000
Materials - Buildings & Improvements	4,193	5,000	2,000	2,000
Professional / Membership Dues	3,082	-	-	-
Misc Expense	-	3,500	4,000	4,000
Professional and Special Services - General	3,981	3,224	3,300	3,300
Professional and Special Services - Technical, Engineering and Environmental	317,850	247,563	346,475	346,475
Professional and Special Services - Information Technology	3,329	2,790	2,418	2,418
Short-Term Rents and Leases - Equipment	1,049	500	-	-
Special Department Expense	-	27,595	250	250
Utilities	4,080	4,000	5,000	5,000
City of Roseville	113,373	200,000	148,237	148,237
Appropriation for Contingencies	-	10,000	10,000	10,000
Total Expenditures / Appropriations	**$ 454,757**	**$ 505,886**	**$ 524,380**	**$ 524,380**
Total	**$ (12,632)**	**$ 10,113**	**$ 30,316**	**$ 30,316**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12044 CSA28 Z06A1 Sheridan Water

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	636	1,000	310	310
Direct Charges	153,075	149,117	162,489	162,489
Sanitation Services - Other	-	3,857	3,857	3,857
Total Revenue	**$ 153,711**	**$ 153,974**	**$ 166,656**	**$ 166,656**
Expenditures / Appropriations				
Insurance	219	147	197	197
Maintenance	2,428	-	-	-
Materials - Buildings & Improvements	2,284	500	10,050	10,050
Professional / Membership Dues	2,848	-	-	-
Misc Expense	3,258	-	-	-
Professional and Special Services - General	1,450	1,500	4,102	4,102
Professional and Special Services - Technical, Engineering and Environmental	79,454	121,476	120,840	120,840
Professional and Special Services - Information Technology	780	635	797	797
Utilities	30,201	24,600	26,500	26,500
Operating Materials	5,311	-	-	-
Total Expenditures / Appropriations	**$ 128,232**	**$ 148,858**	**$ 162,486**	**$ 162,486**
Total	**$ 25,479**	**$ 5,116**	**$ 4,170**	**$ 4,170**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12045 CSA28 Z23 Blue Canyon Sewer

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	605	1,282	295	295
Direct Charges	14,308	14,930	14,930	14,930
Total Revenue	**$ 14,912**	**$ 16,212**	**$ 15,225**	**$ 15,225**
Expenditures / Appropriations				
Insurance	3	2	3	3
Professional and Special Services - General	87	1,300	190	190
Professional and Special Services - Technical, Engineering and Environmental	1,565	5,406	5,568	5,568
Taxes and Assessments	44	-	-	-
Appropriation for Contingencies	-	5,612	5,000	5,000
Total Expenditures / Appropriations	**$ 1,698**	**$ 12,320**	**$ 10,761**	**$ 10,761**
Total	**$ 13,214**	**$ 3,892**	**$ 4,464**	**$ 4,464**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12047 CSA28 Z55 Livotti Trc Sewer / Water

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	660	1,940	318	318
Direct Charges	157,924	154,101	159,389	159,389
Sanitation Services	-	1,451	766	766
Total Revenue	**$ 158,584**	**$ 157,492**	**$ 160,473**	**$ 160,473**
Expenditures / Appropriations				
Insurance	269	206	240	240
Professional / Membership Dues	3,204	-	-	-
Misc Expense	-	3,500	4,000	4,000
Professional and Special Services - General	2,679	2,100	1,600	1,600
Professional and Special Services - Technical, Engineering and Environmental	145,661	143,515	143,515	143,515
Professional and Special Services - Information Technology	884	705	841	841
Special Department Expense	-	6,193	-	-
City of Roseville	3,372	5,000	4,532	4,532
Appropriation for Contingencies	-	350	300	300
Total Expenditures / Appropriations	**$ 156,069**	**$ 161,569**	**$ 155,028**	**$ 155,028**
Total	**$ 2,515**	**$ (4,077)**	**$ 5,445**	**$ 5,445**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12049 CSA28 Z09 Dutch Flat Recreation

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	31,279	28,000	20,000	20,000
Taxes - Railroad Unitary Property	118	-	50	50
Taxes - Unitary and Op Non-Unitary Property	3,443	3,500	2,000	2,000
Taxes - Current Unsecured Property	746	600	600	600
Taxes - Delinquent Secured Property	(2)	-	-	-
Taxes - Delinquent Unsecured Property	5	-	-	-
Taxes - Current Supplemental Property	898	500	500	500
Taxes - Delinquent Supplemental Property	1	-	-	-
Other Taxes	7	-	-	-
Investment Income	187	300	50	50
State Homeowners Property Tax Relief	217	210	30	30
Direct Charges	20,661	20,875	20,875	20,875
Total Revenue	**$ 57,561**	**$ 53,985**	**$ 44,105**	**$ 44,105**
Expenditures / Appropriations				
Salaries and Wages	7,551	-	-	-
Extra Help	-	18,000	-	-
Payroll Tax	578	1,300	-	-
Employee Group Insurance	8	-	-	-
Workers Comp Insurance	160	500	-	-
Communication Services Expense	793	-	-	-
Janitorial Supplies	281	-	-	-
Refuse Disposal	2,861	4,000	3,000	3,000
Insurance	103	70	95	95
Maintenance	1,219	-	-	-
Materials - Buildings & Improvements	367	4,000	628	628
Laboratory Supplies	-	-	50	50
Misc Expense	1,561	-	-	-
Other Supplies	229	-	-	-
Professional and Special Services - General	1,515	1,462	858	858
Professional and Special Services - County	14,586	15,000	27,950	27,950
Signing & Safety Material	60	-	-	-
Small Equipment	8,648	-	-	-
Safety Clothing - Other Agency	54	-	-	-
Utilities	9,987	12,000	11,524	11,524
Appropriation for Contingencies	-	2,500	-	-
Total Expenditures / Appropriations	**$ 50,561**	**$ 58,832**	**$ 44,105**	**$ 44,105**
Total	**$ 7,000**	**$ (4,847)**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12050 CSA28 Z68 3 Dry Creek Rec

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	4,794	4,794	4,794	4,794
Total Revenue	**$ 4,794**	**$ 4,794**	**$ 4,794**	**$ 4,794**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	447	448	447	447
Contributions to Other Funds	4,346	4,346	4,346	4,346
Total Expenditures / Appropriations	**$ 4,794**	**$ 4,794**	**$ 4,794**	**$ 4,794**
Total	**$ 0**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12051 CSA28 Z194 Martis Valley Recreation

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	1,842	2,500	500	500
Direct Charges	160,736	163,950	170,636	170,636
Total Revenue	**$ 162,578**	**$ 166,450**	**$ 171,136**	**$ 171,136**
Expenditures / Appropriations				
Insurance	4	-	4	4
Professional and Special Services - General	2,607	22,640	22,607	22,607
Professional and Special Services - County	-	15,000	15,000	15,000
Operating Transfer Out	-	-	500,000	500,000
Appropriation for Contingencies	-	1,852	1,800	1,800
Total Expenditures / Appropriations	**$ 2,611**	**$ 39,492**	**$ 539,411**	**$ 539,411**
Total	**$ 159,967**	**$ 126,958**	**$ (368,275)**	**$ (368,275)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12052 CSA28 Z06 Sheridan Rec Park

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	(0)	-	-	-
Direct Charges	18,659	18,659	18,659	18,659
Park and Recreation Services	15	1,000	500	500
Total Revenue	**$ 18,674**	**$ 19,659**	**$ 19,159**	**$ 19,159**
Expenditures / Appropriations				
Refuse Disposal	4,019	3,500	3,500	3,500
Insurance	34	36	35	35
Materials - Buildings & Improvements	-	500	151	151
Professional and Special Services - General	1,087	1,087	1,097	1,097
Professional and Special Services - Technical, Engineering and Environmental	11,640	9,000	14,015	14,015
Professional and Special Services - County	2,315	4,000	1	1
Small Equipment	64	-	-	-
Utilities	1,287	1,500	360	360
Operating Materials	2,188	-	-	-
Appropriation for Contingencies	-	36	-	-
Total Expenditures / Appropriations	**$ 22,633**	**$ 19,659**	**$ 19,159**	**$ 19,159**
Total	**$ (3,959)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12053 CSA28 Z34 Spring Meadows Pks

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	9,576	9,576	9,576	9,576
Total Revenue	**$ 9,576**	**$ 9,576**	**$ 9,576**	**$ 9,576**
Expenditures / Appropriations				
Insurance	18	-	16	16
Professional and Special Services - General	1,346	1,346	1,346	1,346
Professional and Special Services - Technical, Engineering and Environmental	5,327	-	7,895	7,895
Professional and Special Services - County	1,275	6,500	1	1
Short-Term Rents and Leases - Equipment	240	-	-	-
Utilities	2,258	2,600	318	318
Appropriation for Contingencies	-	263	-	-
Total Expenditures / Appropriations	**$ 10,464**	**$ 10,709**	**$ 9,576**	**$ 9,576**
Total	**$ (888)**	**$ (1,133)**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12054 CSA28 Z68 North Park

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	6,732	6,732	6,732	6,732
Contributions from Other Funds	4,346	4,346	4,346	4,346
Total Revenue	**$ 11,078**	**$ 11,078**	**$ 11,078**	**$ 11,078**
Expenditures / Appropriations				
Insurance	18	15	13	13
Professional and Special Services - General	767	768	768	768
Professional and Special Services - Technical, Engineering and Environmental	4,036	-	10,295	10,295
Professional and Special Services - County	683	6,500	1	1
Utilities	2,863	3,795	1	1
Total Expenditures / Appropriations	**$ 8,366**	**$ 11,078**	**$ 11,078**	**$ 11,078**
Total	**$ 2,712**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12055 CSA28 Z147 Applegate Park

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	56	50	50	50
Direct Charges	35,480	36,284	37,698	37,698
Park and Recreation Services	746	-	-	-
Total Revenue	**$ 36,282**	**$ 36,334**	**$ 37,748**	**$ 37,748**
Expenditures / Appropriations				
Insurance	44	48	32	32
Materials - Buildings & Improvements	183	-	-	-
Laboratory Supplies	700	-	-	-
Professional and Special Services - General	2,255	2,256	2,278	2,278
Professional and Special Services - Technical, Engineering and Environmental	12,769	11,000	12,913	12,913
Professional and Special Services - County	2,146	10,000	10,149	10,149
Utilities	1,021	1,300	1,522	1,522
Operating Materials	1,908	-	1,000	1,000
Appropriation for Contingencies	-	800	-	-
Total Expenditures / Appropriations	**$ 21,026**	**$ 25,404**	**$ 27,894**	**$ 27,894**
Total	**$ 15,256**	**$ 10,930**	**$ 9,854**	**$ 9,854**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12056 CSA28 Z162 Squaw Valley Park

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	130	200	200	200
Direct Charges	9,466	9,655	10,062	10,062
Park and Recreation Services	8,646	3,000	3,000	3,000
Contributions from Other Funds	-	24,142	24,142	24,142
Total Revenue	**$ 18,241**	**$ 36,997**	**$ 37,404**	**$ 37,404**
Expenditures / Appropriations				
Insurance	105	38	26	26
Materials - Buildings & Improvements	1,156	1,000	915	915
Maintenance - Janitorial	3,143	-	-	-
Professional and Special Services - General	1,095	1,097	2,178	2,178
Professional and Special Services - Technical, Engineering and Environmental	570	24,000	16,300	16,300
Professional and Special Services - County	3,014	10,362	12,286	12,286
Short-Term Rents and Leases - Equipment	3,437	-	2,500	2,500
Small Tools & Instruments	-	-	2,199	2,199
Small Equipment	2,242	-	-	-
Utilities	1,889	500	1,000	1,000
Total Expenditures / Appropriations	**$ 16,651**	**$ 36,997**	**$ 37,404**	**$ 37,404**
Total	**$ 1,590**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12057 CSA28 Z169 Dry Creek Park

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	8,226	12,000	3,000	3,000
Direct Charges	847,974	864,933	789,732	789,732
Park and Recreation Services	5,525	-	-	-
Total Revenue	**$ 861,725**	**$ 876,933**	**$ 792,732**	**$ 792,732**
Expenditures / Appropriations				
Salaries and Wages	22	-	-	-
Cafeteria Plans (Non-PERS)	35	-	-	-
Uniform Allowance	2	-	-	-
Retirement	(8)	-	-	-
Payroll Tax	5	-	-	-
Other Postemployment Benefits (OPEB)	(2)	-	-	-
Employee Group Insurance	(7)	-	-	-
Workers Comp Insurance	1	-	-	-
Pesticides	14	-	-	-
Communication Services Expense	1,241	1,000	1,000	1,000
Janitorial Supplies	299	1,500	-	-
Refuse Disposal	663	500	-	-
Insurance	346	507	649	649
Parts	248	-	-	-
Auto	200	-	-	-
Maintenance	330	-	4,000	4,000
Materials - Buildings & Improvements	23,574	25,000	23,000	23,000
Other Supplies	7,499	-	858	858
Professional and Special Services - General	20,673	23,650	20,398	20,398
Professional and Special Services - Technical, Engineering and Environmental	121,577	80,000	200,000	200,000
Professional and Special Services - County	157,966	200,000	160,000	160,000
Professional and Special Services - Information Technology	3,879	7,520	5,873	5,873
Short-Term Rents and Leases - Equipment	10,426	3,000	5,980	5,980
Small Tools & Instruments	510	2,000	2,000	2,000
Signing & Safety Material	-	-	1,200	1,200
Small Equipment	9,767	-	1,000	1,000
Landfill Dump Fee	-	1,500	-	-
Transportation and Travel	1,711	23,810	25,409	25,409
Utilities	59,312	75,000	50,000	50,000
Operating Materials	1,273	-	500	500
Operating Transfer Out	-	-	750,000	750,000
Operating Transfer Out - Capital Improvements	800,000	-	-	-
Appropriation for Contingencies	-	22,000	62,000	62,000
Total Expenditures / Appropriations	**$ 1,221,557**	**$ 466,987**	**$ 1,313,867**	**$ 1,313,867**
Total	**$ (359,831)**	**$ 409,946**	**$ (521,135)**	**$ (521,135)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC12058 CSA28 Z184 Bickford Ranch Parks

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	979	1,300	400	400
Direct Charges	13,492	13,762	14,338	14,338
Total Revenue	**$ 14,471**	**$ 15,062**	**$ 14,738**	**$ 14,738**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	1,135	1,138	1,156	1,156
Professional and Special Services - County	-	2,000	4,350	4,350
Appropriation for Contingencies	-	152	149	149
Total Expenditures / Appropriations	**$ 1,137**	**$ 3,290**	**$ 5,657**	**$ 5,657**
Total	**$ 13,334**	**$ 11,772**	**$ 9,081**	**$ 9,081**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19038 Newcastle Light District

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	10,760	8,000	8,000	8,000
Taxes - Railroad Unitary Property	19	-	-	-
Taxes - Unitary and Op Non-Unitary Property	1,058	800	800	800
Taxes - Current Unsecured Property	257	200	200	200
Taxes - Delinquent Secured Property	(1)	-	-	-
Taxes - Delinquent Unsecured Property	2	-	-	-
Taxes - Current Supplemental Property	307	200	200	200
Taxes - Delinquent Supplemental Property	0	-	-	-
Investment Income	521	700	200	200
State Homeowners Property Tax Relief	75	-	-	-
Total Revenue	**$ 12,997**	**$ 9,900**	**$ 9,400**	**$ 9,400**
Expenditures / Appropriations				
Insurance	7	5	5	5
Professional and Special Services - General	524	550	550	550
Utilities	3,031	5,000	5,000	5,000
Appropriation for Contingencies	-	250	250	250
Total Expenditures / Appropriations	**$ 3,562**	**$ 5,805**	**$ 5,805**	**$ 5,805**
Total	**$ 9,435**	**$ 4,095**	**$ 3,595**	**$ 3,595**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19039 Penryn Light District

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	9,617	8,000	8,000	8,000
Taxes - Railroad Unitary Property	13	-	-	-
Taxes - Unitary and Op Non-Unitary Property	300	300	300	300
Taxes - Current Unsecured Property	229	100	100	100
Taxes - Delinquent Secured Property	(1)	-	-	-
Taxes - Delinquent Unsecured Property	2	-	-	-
Taxes - Current Supplemental Property	275	150	150	150
Taxes - Delinquent Supplemental Property	0	-	-	-
Investment Income	501	700	200	200
State Homeowners Property Tax Relief	67	-	-	-
Total Revenue	**$ 11,004**	**$ 9,250**	**$ 8,750**	**$ 8,750**
Expenditures / Appropriations				
Insurance	5	4	4	4
Professional and Special Services - General	488	500	500	500
Utilities	2,169	3,500	3,500	3,500
Appropriation for Contingencies	-	200	200	200
Total Expenditures / Appropriations	**$ 2,662**	**$ 4,204**	**$ 4,204**	**$ 4,204**
Total	**$ 8,341**	**$ 5,046**	**$ 4,546**	**$ 4,546**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19040 Penryn Hills PRD#1

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	146	200	100	100
Direct Charges	5,202	5,357	5,518	5,518
Total Revenue	**$ 5,347**	**$ 5,557**	**$ 5,618**	**$ 5,618**
Expenditures / Appropriations				
Professional and Special Services - General	198	727	727	727
Professional and Special Services - County	-	4,500	43,000	43,000
Appropriation for Contingencies	-	330	33	33
Total Expenditures / Appropriations	**$ 198**	**$ 5,557**	**$ 43,760**	**$ 43,760**
Total	**$ 5,149**	**$ -**	**$ (38,142)**	**$ (38,142)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19041 Hilltop Court PRD#2

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	145	200	100	100
Direct Charges	5,161	5,264	5,395	5,395
Total Revenue	**$ 5,306**	**$ 5,464**	**$ 5,495**	**$ 5,495**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	471	1,007	1,032	1,032
Professional and Special Services - County	-	4,200	4,462	4,462
Appropriation for Contingencies	-	257	-	-
Total Expenditures / Appropriations	**$ 472**	**$ 5,464**	**$ 5,495**	**$ 5,495**
Total	**$ 4,834**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19042 Ridgewood Heights PRD #3

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	94	150	-	-
Direct Charges	2,494	2,543	2,620	2,620
Total Revenue	**$ 2,588**	**$ 2,693**	**$ 2,620**	**$ 2,620**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	459	723	745	745
Professional and Special Services - County	-	1,900	1,874	1,874
Appropriation for Contingencies	-	70	-	-
Total Expenditures / Appropriations	**$ 460**	**$ 2,693**	**$ 2,620**	**$ 2,620**
Total	**$ 2,128**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19043 Gray Pine Way PRD #4

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	18	25	-	-
Direct Charges	1,905	1,943	1,991	1,991
Total Revenue	**$ 1,923**	**$ 1,968**	**$ 1,991**	**$ 1,991**
Expenditures / Appropriations				
Insurance	26	1	1	1
Professional and Special Services - General	438	644	657	657
Professional and Special Services - County	-	1,300	1,333	1,333
Appropriation for Contingencies	-	23	-	-
Total Expenditures / Appropriations	**$ 464**	**$ 1,968**	**$ 1,991**	**$ 1,991**
Total	**$ 1,459**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19044 Blue Oak Ranch PRD #5

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	57	80	-	-
Direct Charges	1,379	1,406	1,441	1,441
Contributions from Other Funds	655	668	696	696
Total Revenue	**$ 2,091**	**$ 2,154**	**$ 2,137**	**$ 2,137**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	433	583	597	597
Professional and Special Services - County	-	10,000	10,000	10,000
Appropriation for Contingencies	-	529	-	-
Total Expenditures / Appropriations	**$ 434**	**$ 11,112**	**$ 10,598**	**$ 10,598**
Total	**$ 1,658**	**$ (8,958)**	**$ (8,461)**	**$ (8,461)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19045 Cerro Vista PRD #6

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	271	250	100	100
Direct Charges	15,798	16,114	16,597	16,597
Total Revenue	**$ 16,070**	**$ 16,364**	**$ 16,697**	**$ 16,697**
Expenditures / Appropriations				
Insurance	22	1	24	24
Professional and Special Services - General	446	2,067	2,128	2,128
Professional and Special Services - County	13,237	14,000	14,546	14,546
Aggregates & Oil	1,558	-	-	-
Special Department Expense	226	-	-	-
Appropriation for Contingencies	-	296	-	-
Total Expenditures / Appropriations	**$ 15,489**	**$ 16,364**	**$ 16,698**	**$ 16,698**
Total	**$ 581**	**$ -**	**$ (1)**	**$ (1)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19046 Northstar Highlands PRD #7

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	14,420	20,000	5,000	5,000
Direct Charges	1,076,750	1,514,020	1,577,600	1,577,600
Total Revenue	**$ 1,091,170**	**$ 1,534,020**	**$ 1,582,600**	**$ 1,582,600**
Expenditures / Appropriations				
Insurance	1,079	7,464	1,005	1,005
Equipment Usage - Regular	1,044	-	-	-
Professional and Special Services - General	630,014	1,092,259	1,067,253	1,067,253
Professional and Special Services - County	10,977	350,000	300,000	300,000
Professional and Special Services - Information Technology	5,931	24,128	5,461	5,461
Signing & Safety Material	3,462	-	-	-
Utilities	432	500	500	500
Appropriation for Contingencies	-	59,669	68,000	68,000
Total Expenditures / Appropriations	**$ 652,937**	**$ 1,534,020**	**$ 1,442,219**	**$ 1,442,219**
Total	**$ 438,233**	**$ -**	**$ 140,381**	**$ 140,381**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19047 Sterling Point Estates PRD #8

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	593	800	300	300
Direct Charges	16,637	16,969	17,682	17,682
Total Revenue	**$ 17,230**	**$ 17,769**	**$ 17,982**	**$ 17,982**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	566	2,283	2,370	2,370
Appropriation for Contingencies	-	112	-	-
Total Expenditures / Appropriations	**$ 567**	**$ 2,395**	**$ 2,371**	**$ 2,371**
Total	**$ 16,663**	**$ 15,374**	**$ 15,611**	**$ 15,611**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19048 Kings Beach Benefit Assess District No 1

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	1,032	1,200	1,000	1,000
Direct Charges	157,571	160,623	167,369	167,369
Miscellaneous	36,162	37,778	39,010	39,010
Total Revenue	**$ 194,765**	**$ 199,601**	**$ 207,379**	**$ 207,379**
Expenditures / Appropriations				
Refuse Disposal	25,221	25,000	30,000	30,000
Insurance	1	-	161	161
Other Supplies	-	5,000	-	-
Professional and Special Services - General	18,946	75,603	11,047	11,047
Professional and Special Services - Technical, Engineering and Environmental	39,899	75,000	100,000	100,000
Professional and Special Services - County	15,256	15,000	10,000	10,000
Utilities	-	2,000	2,000	2,000
Appropriation for Contingencies	-	1,998	7,660	7,660
Total Expenditures / Appropriations	**$ 99,324**	**$ 199,601**	**$ 160,868**	**$ 160,868**
Total	**$ 95,441**	**$ -**	**$ 46,511**	**$ 46,511**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19049 10 Quail Lake Road

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	137	200	-	-
Direct Charges	2,064	2,064	2,064	2,064
Total Revenue	**$ 2,201**	**$ 2,264**	**$ 2,064**	**$ 2,064**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	321	321	321	321
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 322**	**$ 337**	**$ 337**	**$ 337**
Total	**$ 1,880**	**$ 1,927**	**$ 1,727**	**$ 1,727**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19050 15 Golden Oaks Road

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	13,488	11,000	11,000	11,000
Taxes - Railroad Unitary Property	8	-	-	-
Taxes - Unitary and Op Non-Unitary Property	367	300	300	300
Taxes - Current Unsecured Property	322	300	300	300
Taxes - Delinquent Secured Property	(1)	-	-	-
Taxes - Delinquent Unsecured Property	2	-	-	-
Taxes - Current Supplemental Property	382	400	400	400
Taxes - Delinquent Supplemental Property	0	-	-	-
Investment Income	1,112	1,500	400	400
State Homeowners Property Tax Relief	94	50	50	50
Total Revenue	**$ 15,774**	**$ 13,550**	**$ 12,450**	**$ 12,450**
Expenditures / Appropriations				
Insurance	83	1	1	1
Professional and Special Services - General	713	700	750	750
Professional and Special Services - County	-	35,660	-	-
Utilities	115	300	300	300
Appropriation for Contingencies	-	1,833	50	50
Total Expenditures / Appropriations	**$ 911**	**$ 38,494**	**$ 1,101**	**$ 1,101**
Total	**$ 14,862**	**$ (24,944)**	**$ 11,349**	**$ 11,349**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19051 19 Ponderosa Palisades Road

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	152	200	-	-
Direct Charges	24,156	24,156	24,156	24,156
Total Revenue	**$ 24,308**	**$ 24,356**	**$ 24,156**	**$ 24,156**
Expenditures / Appropriations				
Insurance	214	14	27	27
Professional and Special Services - General	842	842	842	842
Professional and Special Services - County	16,753	23,500	23,287	23,287
Total Expenditures / Appropriations	**$ 17,808**	**$ 24,356**	**$ 24,156**	**$ 24,156**
Total	**$ 6,500**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19052 31 Lake Oake Estates Road

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	621	950	150	150
Direct Charges	4,015	4,015	4,015	4,015
Total Revenue	**$ 4,636**	**$ 4,965**	**$ 4,165**	**$ 4,165**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	340	341	341	341
Appropriation for Contingencies	-	17	17	17
Total Expenditures / Appropriations	**$ 341**	**$ 358**	**$ 359**	**$ 359**
Total	**$ 4,294**	**$ 4,607**	**$ 3,806**	**$ 3,806**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19053 32 Bell Meadows Road

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	202	375	-	-
Direct Charges	6,665	6,665	6,665	6,665
Total Revenue	**$ 6,867**	**$ 7,040**	**$ 6,665**	**$ 6,665**
Expenditures / Appropriations				
Insurance	4	-	37	37
Professional and Special Services - General	367	367	367	367
Professional and Special Services - County	21,778	-	-	-
Utilities	1,874	2,100	2,100	2,100
Appropriation for Contingencies	-	123	125	125
Total Expenditures / Appropriations	**$ 24,023**	**$ 2,590**	**$ 2,629**	**$ 2,629**
Total	**$ (17,156)**	**$ (4,450)**	**$ (4,036)**	**$ (4,036)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19054 34 Spring Meadows Road

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	540	850	100	100
Direct Charges	7,220	7,220	7,220	7,220
Total Revenue	**$ 7,760**	**$ 8,070**	**$ 7,320**	**$ 7,320**
Expenditures / Appropriations				
Insurance	3	-	3	3
Professional and Special Services - General	372	373	373	373
Professional and Special Services - County	-	65,286	65,000	65,000
Utilities	1,591	1,900	1,900	1,900
Appropriation for Contingencies	-	3,378	3,364	3,364
Total Expenditures / Appropriations	**$ 1,966**	**$ 70,937**	**$ 70,640**	**$ 70,640**
Total	**$ 5,794**	**$ (62,867)**	**$ (63,320)**	**$ (63,320)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19055 35 Woodbridge Road

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	1,024	2,000	100	100
Direct Charges	10,100	10,100	10,100	10,100
Total Revenue	**$ 11,124**	**$ 12,100**	**$ 10,200**	**$ 10,200**
Expenditures / Appropriations				
Insurance	1	-	48	48
Professional and Special Services - General	401	401	401	401
Professional and Special Services - County	30,951	-	-	-
Appropriation for Contingencies	-	24	22	22
Total Expenditures / Appropriations	**$ 31,353**	**$ 425**	**$ 471**	**$ 471**
Total	**$ (20,229)**	**$ 11,675**	**$ 9,729**	**$ 9,729**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19056 37 Timberline Road

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	203	400	-	-
Direct Charges	2,065	2,065	2,065	2,065
Total Revenue	**$ 2,268**	**$ 2,465**	**$ 2,065**	**$ 2,065**
Expenditures / Appropriations				
Insurance	3	3	3	3
Professional and Special Services - General	321	321	321	321
Utilities	1,942	2,000	2,100	2,100
Appropriation for Contingencies	-	116	121	121
Total Expenditures / Appropriations	**$ 2,266**	**$ 2,440**	**$ 2,545**	**$ 2,545**
Total	**$ 2**	**$ 25**	**$ (480)**	**$ (480)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19057 39 Placer Industrial Park Road

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	504	700	100	100
Direct Charges	5,814	6,236	6,372	6,372
Total Revenue	**$ 6,318**	**$ 6,936**	**$ 6,472**	**$ 6,472**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	501	1,138	1,172	1,172
Appropriation for Contingencies	-	56	59	59
Total Expenditures / Appropriations	**$ 502**	**$ 1,194**	**$ 1,232**	**$ 1,232**
Total	**$ 5,816**	**$ 5,742**	**$ 5,240**	**$ 5,240**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19058 41 Meadow Creek Road

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	169	250	-	-
Direct Charges	2,700	2,700	2,700	2,700
Total Revenue	**$ 2,869**	**$ 2,950**	**$ 2,700**	**$ 2,700**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	477	477	477	477
Professional and Special Services - County	-	14,176	14,000	14,000
Utilities	-	800	800	800
Appropriation for Contingencies	-	773	764	764
Total Expenditures / Appropriations	**$ 478**	**$ 16,226**	**$ 16,042**	**$ 16,042**
Total	**$ 2,391**	**$ (13,276)**	**$ (13,342)**	**$ (13,342)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19059 42 Placer Executive Road

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	578	1,000	100	100
Direct Charges	5,568	5,568	5,568	5,568
Total Revenue	**$ 6,146**	**$ 6,568**	**$ 5,668**	**$ 5,668**
Expenditures / Appropriations				
Insurance	1	-	22	22
Professional and Special Services - General	356	356	356	356
Professional and Special Services - County	14,114	-	-	-
Appropriation for Contingencies	-	18	19	19
Total Expenditures / Appropriations	**$ 14,471**	**$ 374**	**$ 397**	**$ 397**
Total	**$ (8,325)**	**$ 6,194**	**$ 5,271**	**$ 5,271**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19060 43 Belle Vista Road

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	29	50	-	-
Direct Charges	666	666	666	666
Total Revenue	**$ 695**	**$ 716**	**$ 666**	**$ 666**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	307	307	307	307
Appropriation for Contingencies	-	16	15	15
Total Expenditures / Appropriations	**$ 308**	**$ 323**	**$ 322**	**$ 322**
Total	**$ 387**	**$ 393**	**$ 344**	**$ 344**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19061 44 Naturewood Road

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	91	150	-	-
Direct Charges	3,916	3,915	3,915	3,915
Total Revenue	**$ 4,007**	**$ 4,065**	**$ 3,915**	**$ 3,915**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	489	490	490	490
Professional and Special Services - County	-	23,000	27,000	27,000
Utilities	107	200	200	200
Appropriation for Contingencies	-	1,185	1,385	1,385
Total Expenditures / Appropriations	**$ 597**	**$ 24,875**	**$ 29,076**	**$ 29,076**
Total	**$ 3,410**	**$ (20,810)**	**$ (25,161)**	**$ (25,161)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19062 45 Uncle Joes Lane Road

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	-	900	100	100
Direct Charges	-	2,964	2,964	2,964
Total Revenue	**$ -**	**$ 3,864**	**$ 3,064**	**$ 3,064**
Expenditures / Appropriations				
Professional and Special Services - General	-	330	330	330
Professional and Special Services - County	-	-	17	17
Appropriation for Contingencies	-	17	-	-
Total Expenditures / Appropriations	**$ -**	**$ 347**	**$ 347**	**$ 347**
Total	**$ -**	**$ 3,517**	**$ 2,717**	**$ 2,717**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19063 46 Cedar Oaks Road

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	51	125	-	-
Direct Charges	2,425	2,425	2,425	2,425
Total Revenue	**$ 2,476**	**$ 2,550**	**$ 2,425**	**$ 2,425**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	474	475	475	475
Professional and Special Services - Technical, Engineering and Environmental	-	850	850	850
Utilities	331	600	600	600
Appropriation for Contingencies	-	96	96	96
Total Expenditures / Appropriations	**$ 807**	**$ 2,021**	**$ 2,022**	**$ 2,022**
Total	**$ 1,670**	**$ 529**	**$ 403**	**$ 403**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19064 48 Hidden Creek Road

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	493	1,000	-	-
Direct Charges	3,328	3,328	3,328	3,328
Total Revenue	**$ 3,821**	**$ 4,328**	**$ 3,328**	**$ 3,328**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	483	484	484	484
Utilities	380	500	500	500
Appropriation for Contingencies	-	51	49	49
Total Expenditures / Appropriations	**$ 865**	**$ 1,035**	**$ 1,034**	**$ 1,034**
Total	**$ 2,956**	**$ 3,293**	**$ 2,294**	**$ 2,294**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19065 50 Country Meadows Road

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	51	100	-	-
Direct Charges	1,794	1,794	1,794	1,794
Total Revenue	**$ 1,845**	**$ 1,894**	**$ 1,794**	**$ 1,794**
Expenditures / Appropriations				
Insurance	2	-	11	11
Professional and Special Services - General	468	469	468	468
Professional and Special Services - County	5,809	-	-	-
Utilities	564	700	700	700
Appropriation for Contingencies	-	60	59	59
Total Expenditures / Appropriations	**$ 6,843**	**$ 1,229**	**$ 1,238**	**$ 1,238**
Total	**$ (4,997)**	**$ 665**	**$ 556**	**$ 556**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19066 51 Sunset Terrace Road

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	104	200	-	-
Direct Charges	1,417	1,417	1,417	1,417
Total Revenue	**$ 1,521**	**$ 1,617**	**$ 1,417**	**$ 1,417**
Expenditures / Appropriations				
Insurance	2	-	1	1
Professional and Special Services - General	314	315	315	315
Professional and Special Services - County	-	8,000	8,000	8,000
Utilities	551	700	700	700
Appropriation for Contingencies	-	451	451	451
Total Expenditures / Appropriations	**$ 868**	**$ 9,466**	**$ 9,467**	**$ 9,467**
Total	**$ 653**	**$ (7,849)**	**$ (8,050)**	**$ (8,050)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19067 56 Sullivan Ranch Road

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	780	1,500	300	300
Direct Charges	8,100	8,100	8,100	8,100
Total Revenue	**$ 8,880**	**$ 9,600**	**$ 8,400**	**$ 8,400**
Expenditures / Appropriations				
Insurance	4	-	41	41
Professional and Special Services - General	531	531	531	531
Professional and Special Services - County	24,307	-	-	-
Utilities	1,757	2,000	2,000	2,000
Appropriation for Contingencies	-	127	129	129
Total Expenditures / Appropriations	**$ 26,599**	**$ 2,658**	**$ 2,701**	**$ 2,701**
Total	**$ (17,719)**	**$ 6,942**	**$ 5,699**	**$ 5,699**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19068 57 Crother Hill Road

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	7	-	-	-
Direct Charges	1,744	1,744	1,744	1,744
Total Revenue	**$ 1,751**	**$ 1,744**	**$ 1,744**	**$ 1,744**
Expenditures / Appropriations				
Insurance	6	2	3	3
Professional and Special Services - General	17	18	18	18
Professional and Special Services - Technical, Engineering and Environmental	1,490	1,524	2,931	2,931
Utilities	119	200	200	200
Total Expenditures / Appropriations	**$ 1,632**	**$ 1,744**	**$ 3,152**	**$ 3,152**
Total	**$ 119**	**$ -**	**$ (1,408)**	**$ (1,408)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19069 59 Bridgewater Road

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	335	600	-	-
Direct Charges	3,706	3,706	3,706	3,706
Total Revenue	**$ 4,041**	**$ 4,306**	**$ 3,706**	**$ 3,706**
Expenditures / Appropriations				
Insurance	3	-	2	2
Professional and Special Services - General	487	488	488	488
Utilities	820	1,100	1,100	1,100
Appropriation for Contingencies	-	81	81	81
Total Expenditures / Appropriations	**$ 1,310**	**$ 1,669**	**$ 1,671**	**$ 1,671**
Total	**$ 2,731**	**$ 2,637**	**$ 2,035**	**$ 2,035**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19070 62 Quail Oak #3 Road

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	245	500	-	-
Direct Charges	3,980	3,993	4,020	4,020
Total Revenue	**$ 4,225**	**$ 4,493**	**$ 4,020**	**$ 4,020**
Expenditures / Appropriations				
Insurance	2	-	30	30
Professional and Special Services - General	490	554	558	558
Professional and Special Services - County	18,223	-	-	-
Utilities	707	800	900	900
Appropriation for Contingencies	-	68	74	74
Total Expenditures / Appropriations	**$ 19,422**	**$ 1,422**	**$ 1,562**	**$ 1,562**
Total	**$ (15,196)**	**$ 3,071**	**$ 2,458**	**$ 2,458**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19071 63 Mt View Road

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	27	50	-	-
Direct Charges	1,488	1,488	1,488	1,488
Total Revenue	**$ 1,515**	**$ 1,538**	**$ 1,488**	**$ 1,488**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	365	365	365	365
Professional and Special Services - County	-	-	4,100	4,100
Utilities	479	700	700	700
Appropriation for Contingencies	-	53	258	258
Total Expenditures / Appropriations	**$ 845**	**$ 1,118**	**$ 5,424**	**$ 5,424**
Total	**$ 670**	**$ 420**	**$ (3,936)**	**$ (3,936)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19072 64 Squirrel Creek Road

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	43	100	-	-
Direct Charges	1,976	1,976	1,976	1,976
Total Revenue	**$ 2,019**	**$ 2,076**	**$ 1,976**	**$ 1,976**
Expenditures / Appropriations				
Insurance	1	-	11	11
Professional and Special Services - General	320	320	320	320
Professional and Special Services - County	6,956	-	-	-
Appropriation for Contingencies	-	16	17	17
Total Expenditures / Appropriations	**$ 7,276**	**$ 336**	**$ 348**	**$ 348**
Total	**$ (5,257)**	**$ 1,740**	**$ 1,628**	**$ 1,628**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19073 65 Grosvenor Downs Road

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	809	1,750	200	200
Direct Charges	10,788	10,788	10,788	10,788
Total Revenue	**$ 11,597**	**$ 12,538**	**$ 10,988**	**$ 10,988**
Expenditures / Appropriations				
Insurance	6	34	79	79
Professional and Special Services - General	708	708	708	708
Professional and Special Services - County	48,425	-	-	-
Utilities	2,440	3,400	3,000	3,000
Appropriation for Contingencies	-	207	189	189
Total Expenditures / Appropriations	**$ 51,578**	**$ 4,349**	**$ 3,976**	**$ 3,976**
Total	**$ (39,982)**	**$ 8,189**	**$ 7,012**	**$ 7,012**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19074 66 Dobas Ranch Road

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	127	250	-	-
Direct Charges	1,260	1,260	1,260	1,260
Total Revenue	**$ 1,387**	**$ 1,510**	**$ 1,260**	**$ 1,260**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	313	313	313	313
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 314**	**$ 329**	**$ 329**	**$ 329**
Total	**$ 1,073**	**$ 1,181**	**$ 931**	**$ 931**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19075 67 Quail Oaks #1 Road

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	298	700	-	-
Direct Charges	6,132	6,132	6,132	6,132
Total Revenue	**$ 6,430**	**$ 6,832**	**$ 6,132**	**$ 6,132**
Expenditures / Appropriations				
Insurance	4	-	64	64
Professional and Special Services - General	511	512	512	512
Professional and Special Services - County	39,019	14,766	-	-
Utilities	1,844	2,000	2,100	2,100
Appropriation for Contingencies	-	864	134	134
Total Expenditures / Appropriations	**$ 41,378**	**$ 18,142**	**$ 2,810**	**$ 2,810**
Total	**$ (34,947)**	**$ (11,310)**	**$ 3,322**	**$ 3,322**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19076 68 Dry Creek Park Road

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	633	1,200	200	200
Direct Charges	3,008	3,008	3,008	3,008
Total Revenue	**$ 3,641**	**$ 4,208**	**$ 3,208**	**$ 3,208**
Expenditures / Appropriations				
Insurance	2	-	1	1
Professional and Special Services - General	480	481	481	481
Utilities	460	600	600	600
Appropriation for Contingencies	-	54	54	54
Total Expenditures / Appropriations	**$ 943**	**$ 1,135**	**$ 1,136**	**$ 1,136**
Total	**$ 2,698**	**$ 3,073**	**$ 2,072**	**$ 2,072**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19077 69 Treelake Road

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	2,991	10,000	1,000	1,000
Direct Charges	81,257	81,257	81,257	81,257
Total Revenue	**$ 84,248**	**$ 91,257**	**$ 82,257**	**$ 82,257**
Expenditures / Appropriations				
Insurance	1,507	417	401	401
Professional and Special Services - General	2,113	2,113	2,113	2,113
Professional and Special Services - County	252,982	-	-	-
Professional and Special Services - Information Technology	3,756	1,400	1,385	1,385
Appropriation for Contingencies	-	197	194	194
Total Expenditures / Appropriations	**$ 260,358**	**$ 4,127**	**$ 4,093**	**$ 4,093**
Total	**$ (176,110)**	**$ 87,130**	**$ 78,164**	**$ 78,164**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19078 72 Southview Road

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	132	400	-	-
Direct Charges	1,404	1,404	1,404	1,404
Total Revenue	**$ 1,536**	**$ 1,804**	**$ 1,404**	**$ 1,404**
Expenditures / Appropriations				
Insurance	1	-	7	7
Professional and Special Services - General	314	315	315	315
Professional and Special Services - County	4,519	-	-	-
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 4,834**	**$ 331**	**$ 338**	**$ 338**
Total	**$ (3,298)**	**$ 1,473**	**$ 1,066**	**$ 1,066**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19079 73 Cantershire Road

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	194	400	-	-
Direct Charges	2,520	2,520	2,520	2,520
Total Revenue	**$ 2,714**	**$ 2,920**	**$ 2,520**	**$ 2,520**
Expenditures / Appropriations				
Insurance	1	-	26	26
Professional and Special Services - General	475	476	476	476
Professional and Special Services - County	16,363	-	-	-
Utilities	337	500	500	500
Appropriation for Contingencies	-	49	50	50
Total Expenditures / Appropriations	**$ 17,175**	**$ 1,025**	**$ 1,052**	**$ 1,052**
Total	**$ (14,461)**	**$ 1,895**	**$ 1,468**	**$ 1,468**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19080 74 Shadowrock Road

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	548	1,300	100	100
Direct Charges	12,087	12,087	12,087	12,087
Total Revenue	**$ 12,635**	**13,387**	**12,187**	**12,187**
Expenditures / Appropriations				
Insurance	5	2	61	61
Professional and Special Services - General	571	571	571	571
Professional and Special Services - Technical, Engineering and Environmental	149	2,000	2,000	2,000
Professional and Special Services - County	39,043	-	-	-
Utilities	171	300	300	300
Appropriation for Contingencies	-	144	147	147
Total Expenditures / Appropriations	**$ 39,939**	**$ 3,017**	**$ 3,079**	**$ 3,079**
Total	**$ (27,305)**	**$ 10,370**	**$ 9,108**	**$ 9,108**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19081 75 Kailua Park Road

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	1,153	2,500	400	400
Direct Charges	12,036	12,036	12,036	12,036
Total Revenue	**$ 13,189**	**$ 14,536**	**$ 12,436**	**$ 12,436**
Expenditures / Appropriations				
Insurance	1	3	30	30
Professional and Special Services - General	420	421	421	421
Professional and Special Services - County	18,784	4,500	4,500	4,500
Appropriation for Contingencies	-	246	248	248
Total Expenditures / Appropriations	**$ 19,205**	**$ 5,170**	**$ 5,199**	**$ 5,199**
Total	**$ (6,016)**	**$ 9,366**	**$ 7,237**	**$ 7,237**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19082 77 Stanford Down Road

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	887	2,000	300	300
Direct Charges	3,135	3,135	3,135	3,135
Total Revenue	**$ 4,022**	**$ 5,135**	**$ 3,435**	**$ 3,435**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	481	482	482	482
Utilities	940	1,200	1,200	1,200
Appropriation for Contingencies	-	84	84	84
Total Expenditures / Appropriations	**$ 1,423**	**$ 1,766**	**$ 1,768**	**$ 1,768**
Total	**$ 2,598**	**$ 3,369**	**$ 1,667**	**$ 1,667**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19083 78 Kentucky Green Road

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	462	1,000	100	100
Direct Charges	4,192	4,192	4,192	4,192
Total Revenue	**$ 4,654**	**$ 5,192**	**$ 4,292**	**$ 4,292**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	342	342	342	342
Appropriation for Contingencies	-	17	17	17
Total Expenditures / Appropriations	**$ 343**	**$ 359**	**$ 360**	**$ 360**
Total	**$ 4,311**	**$ 4,833**	**$ 3,932**	**$ 3,932**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19084 79 Waldon Woods Road

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	90	200	-	-
Direct Charges	1,144	1,144	1,144	1,144
Total Revenue	**$ 1,234**	**$ 1,344**	**$ 1,144**	**$ 1,144**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	311	312	312	312
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 312**	**$ 328**	**$ 328**	**$ 328**
Total	**$ 921**	**$ 1,016**	**$ 816**	**$ 816**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19085 80 Frances Ridge Road

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	64	100	-	-
Direct Charges	1,140	1,140	1,140	1,140
Total Revenue	**$ 1,204**	**$ 1,240**	**$ 1,140**	**$ 1,140**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	461	1,462	1,462	1,462
Professional and Special Services - County	-	4,380	-	-
Utilities	228	300	350	350
Appropriation for Contingencies	-	307	91	91
Total Expenditures / Appropriations	**$ 690**	**$ 6,449**	**$ 1,904**	**$ 1,904**
Total	**$ 514**	**$ (5,209)**	**$ (764)**	**$ (764)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19086 82 Pheasant Grove Road

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	292	750	100	100
Direct Charges	3,676	3,693	3,731	3,731
Total Revenue	**$ 3,968**	**$ 4,443**	**$ 3,831**	**$ 3,831**
Expenditures / Appropriations				
Insurance	2	-	20	20
Professional and Special Services - General	487	575	580	580
Professional and Special Services - County	12,032	-	-	-
Utilities	530	650	650	650
Appropriation for Contingencies	-	61	62	62
Total Expenditures / Appropriations	**$ 13,051**	**$ 1,286**	**$ 1,312**	**$ 1,312**
Total	**$ (9,083)**	**$ 3,157**	**$ 2,519**	**$ 2,519**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19087 84 Dream Ranch Road

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	744	2,000	200	200
Direct Charges	8,295	8,295	8,295	8,295
Total Revenue	**$ 9,039**	**$ 10,295**	**$ 8,495**	**$ 8,495**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	533	533	533	533
Utilities	126	300	300	300
Appropriation for Contingencies	-	42	42	42
Total Expenditures / Appropriations	**$ 660**	**$ 875**	**$ 876**	**$ 876**
Total	**$ 8,380**	**$ 9,420**	**$ 7,619**	**$ 7,619**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19088 85 Pineview Road

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	235	600	-	-
Direct Charges	3,074	3,074	3,074	3,074
Total Revenue	**$ 3,309**	**$ 3,674**	**$ 3,074**	**$ 3,074**
Expenditures / Appropriations				
Insurance	5	-	5	5
Professional and Special Services - General	481	481	481	481
Utilities	2,688	3,000	3,000	3,000
Appropriation for Contingencies	-	174	174	174
Total Expenditures / Appropriations	**$ 3,174**	**$ 3,655**	**$ 3,660**	**$ 3,660**
Total	**$ 136**	**$ 19**	**$ (586)**	**$ (586)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19089 87 Atwood Ranch Road

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	554	1,500	100	100
Direct Charges	3,233	3,233	3,233	3,233
Total Revenue	**$ 3,787**	**$ 4,733**	**$ 3,333**	**$ 3,333**
Expenditures / Appropriations				
Insurance	3	-	20	20
Professional and Special Services - General	482	483	483	483
Professional and Special Services - County	11,736	-	-	-
Utilities	537	1,000	750	750
Appropriation for Contingencies	-	74	63	63
Total Expenditures / Appropriations	**$ 12,758**	**$ 1,557**	**$ 1,316**	**$ 1,316**
Total	**$ (8,972)**	**$ 3,176**	**$ 2,017**	**$ 2,017**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19090 88 Spring Valley Road

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	559	1,200	200	200
Direct Charges	5,244	5,244	5,244	5,244
Total Revenue	**$ 5,803**	**$ 6,444**	**$ 5,444**	**$ 5,444**
Expenditures / Appropriations				
Insurance	3	-	3	3
Professional and Special Services - General	352	353	353	353
Professional and Special Services - Technical, Engineering and Environmental	1,590	1,500	1,500	1,500
Appropriation for Contingencies	-	93	93	93
Total Expenditures / Appropriations	**$ 1,945**	**$ 1,946**	**$ 1,949**	**$ 1,949**
Total	**$ 3,858**	**$ 4,498**	**$ 3,495**	**$ 3,495**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19091 89 Rock Creek Meadows Road

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	114	300	-	-
Direct Charges	1,824	1,824	1,824	1,824
Total Revenue	**$ 1,938**	**$ 2,124**	**$ 1,824**	**$ 1,824**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	468	469	469	469
Professional and Special Services - County	-	6,520	7,000	7,000
Utilities	354	400	450	450
Appropriation for Contingencies	-	370	396	396
Total Expenditures / Appropriations	**$ 823**	**$ 7,759**	**$ 8,316**	**$ 8,316**
Total	**$ 1,116**	**$ (5,635)**	**$ (6,492)**	**$ (6,492)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19092 92 Rockview Road

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	128	300	-	-
Direct Charges	2,184	2,184	2,184	2,184
Total Revenue	**$ 2,312**	**$ 2,484**	**$ 2,184**	**$ 2,184**
Expenditures / Appropriations				
Insurance	2	-	8	8
Professional and Special Services - General	472	472	472	472
Professional and Special Services - County	4,212	-	-	-
Utilities	530	600	650	650
Appropriation for Contingencies	-	54	57	57
Total Expenditures / Appropriations	**$ 5,216**	**$ 1,126**	**$ 1,187**	**$ 1,187**
Total	**$ (2,904)**	**$ 1,358**	**$ 997**	**$ 997**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19093 96 Mammoth Road

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	346	750	-	-
Direct Charges	4,170	4,170	4,170	4,170
Total Revenue	**$ 4,516**	**$ 4,920**	**$ 4,170**	**$ 4,170**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	342	342	342	342
Appropriation for Contingencies	-	17	17	17
Total Expenditures / Appropriations	**$ 343**	**$ 359**	**$ 360**	**$ 360**
Total	**$ 4,174**	**$ 4,561**	**$ 3,810**	**$ 3,810**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19094 98 Carneliean Circle Road

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	467	1,500	-	-
Direct Charges	7,093	7,093	7,093	7,093
Total Revenue	**$ 7,560**	**$ 8,593**	**$ 7,093**	**$ 7,093**
Expenditures / Appropriations				
Insurance	8	2	26	26
Professional and Special Services - General	371	371	371	371
Professional and Special Services - County	16,307	5,000	5,000	5,000
Appropriation for Contingencies	-	269	270	270
Total Expenditures / Appropriations	**$ 16,685**	**$ 5,642**	**$ 5,667**	**$ 5,667**
Total	**$ (9,125)**	**$ 2,951**	**$ 1,426**	**$ 1,426**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19095 99 Tamarack Road

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	102	200	-	-
Direct Charges	3,405	3,405	3,405	3,405
Total Revenue	**$ 3,507**	**$ 3,605**	**$ 3,405**	**$ 3,405**
Expenditures / Appropriations				
Insurance	4	2	3	3
Professional and Special Services - General	1,643	6,335	6,335	6,335
Professional and Special Services - County	-	-	9,000	9,000
Appropriation for Contingencies	-	317	767	767
Total Expenditures / Appropriations	**$ 1,647**	**$ 6,654**	**$ 16,105**	**$ 16,105**
Total	**$ 1,860**	**$ (3,049)**	**$ (12,700)**	**$ (12,700)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19096 101 Almond Knoll Road

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	265	600	-	-
Direct Charges	2,424	2,424	2,424	2,424
Total Revenue	**$ 2,689**	**$ 3,024**	**$ 2,424**	**$ 2,424**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	324	325	325	325
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 325**	**$ 341**	**$ 342**	**$ 342**
Total	**$ 2,364**	**$ 2,683**	**$ 2,082**	**$ 2,082**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19097 102 Sierra Mesa Road

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	57	100	-	-
Direct Charges	1,728	1,728	1,728	1,728
Total Revenue	**$ 1,785**	**$ 1,828**	**$ 1,728**	**$ 1,728**
Expenditures / Appropriations				
Insurance	4	2	2	2
Professional and Special Services - General	467	468	468	468
Professional and Special Services - Technical, Engineering and Environmental	298	1,000	1,000	1,000
Professional and Special Services - County	-	6,105	-	-
Utilities	530	600	700	700
Appropriation for Contingencies	-	409	109	109
Total Expenditures / Appropriations	**$ 1,300**	**$ 8,584**	**$ 2,279**	**$ 2,279**
Total	**$ 485**	**$ (6,756)**	**$ (551)**	**$ (551)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19098 103 Deer Ridge Road

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	1,200	2,000	400	400
Direct Charges	24,871	25,368	26,435	26,435
Total Revenue	**$ 26,071**	**$ 27,368**	**$ 26,835**	**$ 26,835**
Expenditures / Appropriations				
Insurance	7	-	7	7
Professional and Special Services - General	914	3,468	3,615	3,615
Professional and Special Services - County	-	75,749	70,000	70,000
Utilities	3,433	3,400	3,400	3,400
Appropriation for Contingencies	-	4,131	3,852	3,852
Total Expenditures / Appropriations	**$ 4,354**	**$ 86,748**	**$ 80,874**	**$ 80,874**
Total	**$ 21,717**	**$ (59,380)**	**$ (54,039)**	**$ (54,039)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19099 104 Blackhawk Road

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	853	2,000	200	200
Direct Charges	11,610	11,610	11,610	11,610
Total Revenue	**$ 12,463**	**$ 13,610**	**$ 11,810**	**$ 11,810**
Expenditures / Appropriations				
Insurance	7	2	101	101
Professional and Special Services - General	416	417	417	417
Professional and Special Services - Technical, Engineering and Environmental	745	4,000	4,000	4,000
Professional and Special Services - County	64,175	40,207	5,000	5,000
Appropriation for Contingencies	-	2,231	476	476
Total Expenditures / Appropriations	**$ 65,343**	**$ 46,857**	**$ 9,994**	**$ 9,994**
Net Cost	**$ (52,880)**	**$ (33,247)**	**$ 1,816**	**$ 1,816**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19100 105 Olive Ranch Road

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	134	300	-	-
Direct Charges	1,870	1,870	1,870	1,870
Total Revenue	**$ 2,004**	**$ 2,170**	**$ 1,870**	**$ 1,870**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	469	469	469	469
Utilities	308	500	500	500
Appropriation for Contingencies	-	50	49	49
Total Expenditures / Appropriations	**$ 778**	**$ 1,019**	**$ 1,019**	**$ 1,019**
Total	**$ 1,226**	**$ 1,151**	**$ 851**	**$ 851**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19101 107 Foothill Oak Road

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	338	800	-	-
Direct Charges	3,914	3,914	3,914	3,914
Total Revenue	**$ 4,252**	**$ 4,714**	**$ 3,914**	**$ 3,914**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	489	490	490	490
Professional and Special Services - County	-	17,831	20,000	20,000
Utilities	656	800	800	800
Appropriation for Contingencies	-	956	1,065	1,065
Total Expenditures / Appropriations	**$ 1,147**	**$ 20,077**	**$ 22,357**	**$ 22,357**
Total	**$ 3,104**	**$ (15,363)**	**$ (18,443)**	**$ (18,443)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19102 109 Oakleaf Glen Road

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	953	2,000	200	200
Direct Charges	8,685	8,685	8,685	8,685
Total Revenue	**$ 9,638**	**$ 10,685**	**$ 8,885**	**$ 8,885**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	537	537	537	537
Utilities	103	300	300	300
Appropriation for Contingencies	-	42	42	42
Total Expenditures / Appropriations	**$ 641**	**$ 879**	**$ 880**	**$ 880**
Total	**$ 8,997**	**$ 9,806**	**$ 8,005**	**$ 8,005**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19103 111 Princeton Road

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	1,095	2,000	250	250
Direct Charges	11,844	11,844	11,844	11,844
Total Revenue	**$ 12,939**	**$ 13,844**	**$ 12,094**	**$ 12,094**
Expenditures / Appropriations				
Insurance	4	-	55	55
Professional and Special Services - General	568	569	569	569
Professional and Special Services - County	33,301	9,365	50,000	50,000
Utilities	1,660	1,800	1,850	1,850
Appropriation for Contingencies	-	587	2,624	2,624
Total Expenditures / Appropriations	**$ 35,534**	**$ 12,321**	**$ 55,098**	**$ 55,098**
Total	**$ (22,595)**	**$ 1,523**	**$ (43,004)**	**$ (43,004)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19104 113 Parkview Road

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	101	300	-	-
Direct Charges	1,968	1,968	1,968	1,968
Total Revenue	**$ 2,069**	**$ 2,268**	**$ 1,968**	**$ 1,968**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	470	470	470	470
Professional and Special Services - County	-	13,864	-	-
Utilities	525	700	700	700
Appropriation for Contingencies	-	752	59	59
Total Expenditures / Appropriations	**$ 996**	**$ 15,786**	**$ 1,231**	**$ 1,231**
Total	**$ 1,073**	**$ (13,518)**	**$ 737**	**$ 737**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19105 114 Pine Ridge Road

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	153	300	-	-
Direct Charges	2,651	2,651	2,651	2,651
Total Revenue	**$ 2,804**	**$ 2,951**	**$ 2,651**	**$ 2,651**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	327	327	327	327
Professional and Special Services - County	-	20,319	-	-
Appropriation for Contingencies	-	1,032	16	16
Total Expenditures / Appropriations	**$ 328**	**$ 21,678**	**$ 344**	**$ 344**
Total	**$ 2,477**	**$ (18,727)**	**$ 2,307**	**$ 2,307**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19106 115 Silver Oak Road

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	84	200	-	-
Direct Charges	1,343	1,343	1,343	1,343
Total Revenue	**$ 1,427**	**$ 1,543**	**$ 1,343**	**$ 1,343**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	463	464	464	464
Utilities	194	400	300	300
Appropriation for Contingencies	-	43	38	38
Total Expenditures / Appropriations	**$ 659**	**$ 907**	**$ 803**	**$ 803**
Total	**$ 768**	**$ 636**	**$ 540**	**$ 540**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19107 116 Colony Estates Road

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	141	300	-	-
Direct Charges	1,720	1,720	1,720	1,720
Total Revenue	**$ 1,861**	**$ 2,020**	**$ 1,720**	**$ 1,720**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	317	318	318	318
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 318**	**$ 334**	**$ 334**	**$ 334**
Total	**$ 1,543**	**$ 1,686**	**$ 1,386**	**$ 1,386**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19108 117 Whittington Road

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	78	200	-	-
Direct Charges	2,432	2,432	2,432	2,432
Total Revenue	**$ 2,510**	**$ 2,632**	**$ 2,432**	**$ 2,432**
Expenditures / Appropriations				
Insurance	3	2	1	1
Professional and Special Services - General	324	325	325	325
Professional and Special Services - Technical, Engineering and Environmental	447	1,450	1,450	1,450
Appropriation for Contingencies	-	89	89	89
Total Expenditures / Appropriations	**$ 774**	**$ 1,866**	**$ 1,865**	**$ 1,865**
Total	**$ 1,736**	**$ 766**	**$ 567**	**$ 567**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19109 122 Rainbow Valley Road

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	7	-	-	-
Direct Charges	1,352	1,352	1,352	1,352
Total Revenue	**$ 1,359**	**$ 1,352**	**$ 1,352**	**$ 1,352**
Expenditures / Appropriations				
Insurance	3	1	1	1
Professional and Special Services - General	264	264	264	264
Professional and Special Services - Technical, Engineering and Environmental	447	850	850	850
Utilities	160	300	300	300
Appropriation for Contingencies	-	71	71	71
Total Expenditures / Appropriations	**$ 874**	**$ 1,486**	**$ 1,486**	**$ 1,486**
Total	**$ 485**	**$ (134)**	**$ (134)**	**$ (134)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19110 124 Bradley Ranch Road

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	49	100	-	-
Direct Charges	1,350	1,350	1,350	1,350
Total Revenue	**$ 1,399**	**$ 1,450**	**$ 1,350**	**$ 1,350**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	314	314	314	314
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 315**	**$ 330**	**$ 330**	**$ 330**
Total	**$ 1,084**	**$ 1,120**	**$ 1,020**	**$ 1,020**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19111 125 Balmoral 1 & 2 Road

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	71	200	-	-
Direct Charges	2,550	2,550	2,550	2,550
Total Revenue	**$ 2,621**	**$ 2,750**	**$ 2,550**	**$ 2,550**
Expenditures / Appropriations				
Insurance	1	-	23	23
Professional and Special Services - General	326	326	326	326
Professional and Special Services - County	14,613	-	-	-
Appropriation for Contingencies	-	16	17	17
Total Expenditures / Appropriations	**$ 14,940**	**$ 342**	**$ 366**	**$ 366**
Total	**$ (12,319)**	**$ 2,408**	**$ 2,184**	**$ 2,184**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19112 128 Eagle Ridge Road

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	113	300	-	-
Direct Charges	1,890	1,890	1,890	1,890
Total Revenue	**$ 2,003**	**$ 2,190**	**$ 1,890**	**$ 1,890**
Expenditures / Appropriations				
Insurance	1	-	-	-
Professional and Special Services - General	319	319	319	319
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 320**	**$ 335**	**$ 335**	**$ 335**
Total	**$ 1,683**	**$ 1,855**	**$ 1,555**	**$ 1,555**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19113 129 Pheasant Knoll Road

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	49	100	-	-
Direct Charges	1,740	1,740	1,740	1,740
Total Revenue	**$ 1,789**	**$ 1,840**	**$ 1,740**	**$ 1,740**
Expenditures / Appropriations				
Insurance	1	-	11	11
Professional and Special Services - General	317	318	318	318
Professional and Special Services - County	6,723	-	-	-
Appropriation for Contingencies	-	16	16	16
Total Expenditures / Appropriations	**$ 7,041**	**$ 334**	**$ 345**	**$ 345**
Total	**$ (5,252)**	**$ 1,506**	**$ 1,395**	**$ 1,395**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19114 132 Sterling Point Road

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	906	2,000	300	300
Direct Charges	14,101	14,383	14,987	14,987
Total Revenue	**$ 15,007**	**$ 16,383**	**$ 15,287**	**$ 15,287**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	584	2,032	2,120	2,120
Appropriation for Contingencies	-	102	106	106
Total Expenditures / Appropriations	**$ 585**	**$ 2,134**	**$ 2,227**	**$ 2,227**
Total	**$ 14,422**	**$ 14,249**	**$ 13,060**	**$ 13,060**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19115 134 Meadow View Estates Road

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	167	300	-	-
Direct Charges	7,535	7,535	7,535	7,535
Total Revenue	**$ 7,702**	**$ 7,835**	**$ 7,535**	**$ 7,535**
Expenditures / Appropriations				
Insurance	3	3	3	3
Professional and Special Services - General	525	526	526	526
Professional and Special Services - County	-	35,180	31,000	31,000
Professional and Special Services - Information Technology	35	29	36	36
Utilities	1,414	1,600	1,600	1,600
Appropriation for Contingencies	-	1,867	1,658	1,658
Total Expenditures / Appropriations	**$ 1,977**	**$ 39,205**	**$ 34,823**	**$ 34,823**
Total	**$ 5,724**	**$ (31,370)**	**$ (27,288)**	**$ (27,288)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19116 135 Miner's Ravine Road

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	537	1,000	100	100
Direct Charges	9,048	9,229	9,617	9,617
Total Revenue	**$ 9,585**	**$ 10,229**	**$ 9,717**	**$ 9,717**
Expenditures / Appropriations				
Insurance	2	-	18	18
Professional and Special Services - General	754	1,601	1,766	1,766
Professional and Special Services - County	10,157	-	-	-
Utilities	514	900	700	700
Appropriation for Contingencies	-	125	124	124
Total Expenditures / Appropriations	**$ 11,427**	**$ 2,626**	**$ 2,608**	**$ 2,608**
Total	**$ (1,842)**	**$ 7,603**	**$ 7,109**	**$ 7,109**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19118 145 Granite Creek Road Lts Ldscp

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	515	1,000	100	100
Direct Charges	10,913	11,131	11,599	11,599
Total Revenue	**$ 11,427**	**$ 12,131**	**$ 11,699**	**$ 11,699**
Expenditures / Appropriations				
Insurance	3	3	13	13
Professional and Special Services - General	774	1,903	1,983	1,983
Professional and Special Services - Technical, Engineering and Environmental	600	-	-	-
Professional and Special Services - County	6,781	-	-	-
Utilities	140	300	300	300
Appropriation for Contingencies	-	110	115	115
Total Expenditures / Appropriations	**$ 8,298**	**$ 2,316**	**$ 2,411**	**$ 2,411**
Total	**$ 3,130**	**$ 9,815**	**$ 9,288**	**$ 9,288**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19119 146 Eagle Rock Road

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	531	1,200	150	150
Direct Charges	12,889	13,148	13,700	13,700
Total Revenue	**$ 13,421**	**$ 14,348**	**$ 13,850**	**$ 13,850**
Expenditures / Appropriations				
Insurance	6	38	3	3
Professional and Special Services - General	572	1,899	1,978	1,978
Professional and Special Services - Technical, Engineering and Environmental	1,192	1,650	1,650	1,650
Appropriation for Contingencies	-	179	182	182
Total Expenditures / Appropriations	**$ 1,770**	**$ 3,766**	**$ 3,813**	**$ 3,813**
Total	**$ 11,651**	**$ 10,582**	**$ 10,037**	**$ 10,037**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19120 148 Winchester Road

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	13,663	30,000	4,000	4,000
Direct Charges	259,109	264,290	275,390	275,390
Total Revenue	**$ 272,772**	**$ 294,290**	**$ 279,390**	**$ 279,390**
Expenditures / Appropriations				
Insurance	6	7	616	616
Professional and Special Services - General	3,476	129,975	31,234	31,234
Professional and Special Services - County	395,239	-	100,000	100,000
Professional and Special Services - Information Technology	1,299	1,044	2,127	2,127
Utilities	-	1,500	1,500	1,500
Appropriation for Contingencies	-	6,626	6,773	6,773
Total Expenditures / Appropriations	**$ 400,020**	**$ 139,152**	**$ 142,250**	**$ 142,250**
Total	**$ (127,248)**	**$ 155,138**	**$ 137,140**	**$ 137,140**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19121 151 Sunset Estates Road

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	146	400	-	-
Direct Charges	2,535	2,585	2,694	2,694
Total Revenue	**$ 2,681**	**$ 2,985**	**$ 2,694**	**$ 2,694**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	468	737	767	767
Professional and Special Services - County	-	8,000	-	-
Appropriation for Contingencies	-	437	38	38
Total Expenditures / Appropriations	**$ 469**	**$ 9,174**	**$ 806**	**$ 806**
Total	**$ 2,212**	**$ (6,189)**	**$ 1,888**	**$ 1,888**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19122 153 Atwood Ranch Road

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	262	600	-	-
Direct Charges	4,783	4,878	5,083	5,083
Total Revenue	**$ 5,044**	**$ 5,478**	**$ 5,083**	**$ 5,083**
Expenditures / Appropriations				
Insurance	2	-	17	17
Professional and Special Services - General	713	1,215	1,266	1,266
Professional and Special Services - County	10,172	-	-	-
Utilities	369	700	700	700
Appropriation for Contingencies	-	96	99	99
Total Expenditures / Appropriations	**$ 11,255**	**$ 2,011**	**$ 2,082**	**$ 2,082**
Total	**$ (6,211)**	**$ 3,467**	**$ 3,001**	**$ 3,001**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19123 154 Silverwood Road/Trail

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	323	750	-	-
Direct Charges	5,359	5,465	5,695	5,695
Total Revenue	**$ 5,682**	**$ 6,215**	**$ 5,695**	**$ 5,695**
Expenditures / Appropriations				
Insurance	2	-	3	3
Maintenance	269	-	-	-
Professional and Special Services - General	497	1,054	1,098	1,098
Utilities	985	900	900	900
Appropriation for Contingencies	-	98	100	100
Total Expenditures / Appropriations	**$ 1,753**	**$ 2,052**	**$ 2,101**	**$ 2,101**
Total	**$ 3,929**	**$ 4,163**	**$ 3,594**	**$ 3,594**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19124 155 Creekside Meadows Road

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	129	300	-	-
Direct Charges	2,198	2,241	2,336	2,336
Total Revenue	**$ 2,327**	**$ 2,541**	**$ 2,336**	**$ 2,336**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	465	700	729	729
Appropriation for Contingencies	-	35	36	36
Total Expenditures / Appropriations	**$ 466**	**$ 735**	**$ 766**	**$ 766**
Total	**$ 1,861**	**$ 1,806**	**$ 1,570**	**$ 1,570**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19125 157 Placer Corp Center Road

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	2,153	5,000	900	900
Direct Charges	45,377	46,283	48,228	48,228
Total Revenue	**$ 47,530**	**$ 51,283**	**$ 49,128**	**$ 49,128**
Expenditures / Appropriations				
Insurance	8	-	8	8
Professional and Special Services - General	2,743	7,426	7,738	7,738
Utilities	2,226	2,500	2,500	2,500
Appropriation for Contingencies	-	502	512	512
Total Expenditures / Appropriations	**$ 4,977**	**$ 10,428**	**$ 10,758**	**$ 10,758**
Total	**$ 42,553**	**$ 40,855**	**$ 38,370**	**$ 38,370**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19126 158 Douglas Ranch Road

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	1,545	-	500	500
Direct Charges	25,162	-	26,744	26,744
Total Revenue	**$ 26,707**	**$ -**	**$ 27,244**	**$ 27,244**
Expenditures / Appropriations				
Insurance	2	75	56	56
Professional and Special Services - General	917	-	3,649	3,649
Professional and Special Services - County	33,472	-	-	-
Utilities	1,832	-	2,500	2,500
Appropriation for Contingencies	-	-	310	310
Total Expenditures / Appropriations	**$ 36,223**	**$ 75**	**$ 6,515**	**$ 6,515**
Total	**$ (9,515)**	**$ (75)**	**$ 20,729**	**$ 20,729**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19127 159 Loomis Ranch Road

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	239	500	-	-
Direct Charges	4,747	4,841	5,045	5,045
Total Revenue	**$ 4,985**	**$ 5,341**	**$ 5,045**	**$ 5,045**
Expenditures / Appropriations				
Insurance	1	-	17	17
Professional and Special Services - General	490	986	1,026	1,026
Professional and Special Services - County	10,255	-	-	-
Appropriation for Contingencies	-	49	52	52
Total Expenditures / Appropriations	**$ 10,746**	**$ 1,035**	**$ 1,095**	**$ 1,095**
Total	**$ (5,761)**	**$ 4,306**	**$ 3,950**	**$ 3,950**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19128 160 Kemper Oaks Road

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	50	100	-	-
Direct Charges	1,253	1,277	1,332	1,332
Total Revenue	**$ 1,303**	**$ 1,377**	**$ 1,332**	**$ 1,332**
Expenditures / Appropriations				
Insurance	1	-	2	2
Professional and Special Services - General	456	593	618	618
Professional and Special Services - County	957	-	-	-
Appropriation for Contingencies	-	30	31	31
Total Expenditures / Appropriations	**$ 1,413**	**$ 623**	**$ 651**	**$ 651**
Total	**$ (110)**	**$ 754**	**$ 681**	**$ 681**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19129 161 Village At Squaw Valley Road

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	242	600	-	-
Direct Charges	3,215	3,278	3,417	3,417
Total Revenue	**$ 3,457**	**$ 3,878**	**$ 3,417**	**$ 3,417**
Expenditures / Appropriations				
Insurance	1	1	1	1
Professional and Special Services - General	475	813	848	848
Professional and Special Services - County	-	2,000	2,000	2,000
Appropriation for Contingencies	-	141	142	142
Total Expenditures / Appropriations	**$ 476**	**$ 2,955**	**$ 2,991**	**$ 2,991**
Total	**$ 2,981**	**$ 923**	**$ 426**	**$ 426**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19130 163 Miner's Creek Road

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	363	800	-	-
Direct Charges	6,918	7,056	7,353	7,353
Total Revenue	**$ 7,281**	**$ 7,856**	**$ 7,353**	**$ 7,353**
Expenditures / Appropriations				
Insurance	1	-	22	22
Professional and Special Services - General	512	1,229	1,280	1,280
Professional and Special Services - County	14,095	-	-	-
Appropriation for Contingencies	-	62	65	65
Total Expenditures / Appropriations	**$ 14,608**	**$ 1,291**	**$ 1,367**	**$ 1,367**
Total	**$ (7,327)**	**$ 6,565**	**$ 5,986**	**$ 5,986**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19131 166 Canyon View Road

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	343	750	-	-
Direct Charges	7,503	7,653	7,975	7,975
Total Revenue	**$ 7,846**	**$ 8,403**	**$ 7,975**	**$ 7,975**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	518	1,295	1,348	1,348
Professional and Special Services - County	-	20,857	22,000	22,000
Utilities	-	400	400	400
Appropriation for Contingencies	-	1,128	1,187	1,187
Total Expenditures / Appropriations	**$ 519**	**$ 23,680**	**$ 24,936**	**$ 24,936**
Total	**$ 7,327**	**$ (15,277)**	**$ (16,961)**	**$ (16,961)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19132 167 Greyhawk Road & Landscape

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	1,168	3,000	400	400
Direct Charges	26,903	27,441	28,594	28,594
Total Revenue	**$ 28,072**	**$ 30,441**	**$ 28,994**	**$ 28,994**
Expenditures / Appropriations				
Insurance	6	-	40	40
Professional and Special Services - General	2,558	5,354	5,577	5,577
Professional and Special Services - County	22,540	-	-	-
Utilities	1,116	1,700	1,700	1,700
Appropriation for Contingencies	-	357	366	366
Total Expenditures / Appropriations	**$ 26,220**	**$ 7,411**	**$ 7,683**	**$ 7,683**
Total	**$ 1,851**	**$ 23,030**	**$ 21,311**	**$ 21,311**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19133 168 Atwood V Road

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	131	250	-	-
Direct Charges	6,730	6,864	7,153	7,153
Total Revenue	**$ 6,861**	**$ 7,114**	**$ 7,153**	**$ 7,153**
Expenditures / Appropriations				
Insurance	2	-	11	11
Professional and Special Services - General	510	1,208	1,258	1,258
Professional and Special Services - County	6,367	-	-	-
Utilities	445	700	700	700
Contributions to Other Funds	1,897	1,897	1,897	1,897
Appropriation for Contingencies	-	190	193	193
Total Expenditures / Appropriations	**$ 9,222**	**$ 3,995**	**$ 4,059**	**$ 4,059**
Total	**$ (2,361)**	**$ 3,119**	**$ 3,094**	**$ 3,094**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19134 170 Western Knolls Road

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	389	900	-	-
Direct Charges	7,325	7,875	8,207	8,207
Total Revenue	**$ 7,715**	**$ 8,775**	**$ 8,207**	**$ 8,207**
Expenditures / Appropriations				
Insurance	1	-	15	15
Professional and Special Services - General	516	1,319	1,375	1,375
Professional and Special Services - County	9,148	-	-	-
Utilities	-	150	150	150
Appropriation for Contingencies	-	74	77	77
Total Expenditures / Appropriations	**$ 9,665**	**$ 1,543**	**$ 1,617**	**$ 1,617**
Total	**$ (1,950)**	**$ 7,232**	**$ 6,590**	**$ 6,590**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19135 174 Cavitt Ranch Estates Road

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	1,077	3,000	400	400
Direct Charges	20,486	20,895	21,773	21,773
Total Revenue	**$ 21,563**	**$ 23,895**	**$ 22,173**	**$ 22,173**
Expenditures / Appropriations				
Insurance	2	-	33	33
Professional and Special Services - General	1,090	3,202	3,336	3,336
Professional and Special Services - County	20,626	9,325	-	-
Appropriation for Contingencies	-	626	168	168
Total Expenditures / Appropriations	**$ 21,718**	**$ 13,153**	**$ 3,537**	**$ 3,537**
Total	**$ (155)**	**$ 10,742**	**$ 18,636**	**$ 18,636**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19136 175 Sun Valley Oaks Road

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	450	1,500	-	-
Direct Charges	20,018	20,418	21,276	21,276
Total Revenue	**$ 20,467**	**$ 21,918**	**$ 21,276**	**$ 21,276**
Expenditures / Appropriations				
Insurance	4	-	4	4
Professional and Special Services - General	1,085	3,150	3,282	3,282
Utilities	1,222	2,000	2,000	2,000
Appropriation for Contingencies	-	263	264	264
Total Expenditures / Appropriations	**$ 2,311**	**$ 5,413**	**$ 5,550**	**$ 5,550**
Total	**$ 18,156**	**$ 16,505**	**$ 15,726**	**$ 15,726**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19137 176 Olympus Village Road

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	479	1,200	100	100
Direct Charges	11,166	11,389	11,868	11,868
Total Revenue	**$ 11,645**	**$ 12,589**	**$ 11,968**	**$ 11,968**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	777	1,931	2,013	2,013
Utilities	-	900	900	900
Appropriation for Contingencies	-	143	146	146
Total Expenditures / Appropriations	**$ 778**	**$ 2,974**	**$ 3,060**	**$ 3,060**
Total	**$ 10,867**	**$ 9,615**	**$ 8,908**	**$ 8,908**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19138 177 Blackwood Hills Road

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	151	300	-	-
Direct Charges	3,901	3,978	4,146	4,146
Total Revenue	**$ 4,052**	**$ 4,278**	**$ 4,146**	**$ 4,146**
Expenditures / Appropriations				
Insurance	1	-	13	13
Professional and Special Services - General	704	1,116	1,164	1,164
Professional and Special Services - County	7,761	-	-	-
Appropriation for Contingencies	-	56	59	59
Total Expenditures / Appropriations	**$ 8,466**	**$ 1,172**	**$ 1,236**	**$ 1,236**
Total	**$ (4,414)**	**$ 3,106**	**$ 2,910**	**$ 2,910**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19139 178 Monte Verde Estates Road

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	1,311	3,600	400	400
Direct Charges	50,707	51,721	53,894	53,894
Total Revenue	**$ 52,018**	**$ 55,321**	**$ 54,294**	**$ 54,294**
Expenditures / Appropriations				
Insurance	39	5	126	126
Professional and Special Services - General	2,869	29,314	30,077	30,077
Professional and Special Services - Technical, Engineering and Environmental	20,000	-	-	-
Professional and Special Services - County	58,644	-	-	-
Utilities	319	600	600	600
Appropriation for Contingencies	-	435	1,540	1,540
Total Expenditures / Appropriations	**$ 81,871**	**$ 30,354**	**$ 32,343**	**$ 32,343**
Total	**$ (29,854)**	**$ 24,967**	**$ 21,951**	**$ 21,951**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19140 179 Trail Head Road

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	1,270	2,500	400	400
Direct Charges	27,089	27,630	28,791	28,791
Total Revenue	**$ 28,358**	**$ 30,130**	**$ 29,191**	**$ 29,191**
Expenditures / Appropriations				
Insurance	1	-	92	92
Professional and Special Services - General	714	3,492	3,638	3,638
Professional and Special Services - County	58,820	-	-	-
Appropriation for Contingencies	-	175	186	186
Total Expenditures / Appropriations	**$ 59,535**	**$ 3,667**	**$ 3,916**	**$ 3,916**
Total	**$ (31,176)**	**$ 26,463**	**$ 25,275**	**$ 25,275**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19141 180 Doyle Ranch Road

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	1,582	3,000	600	600
Direct Charges	42,475	43,323	45,143	45,143
Total Revenue	**$ 44,056**	**$ 46,323**	**$ 45,743**	**$ 45,743**
Expenditures / Appropriations				
Insurance	3	-	3	3
Professional and Special Services - General	1,310	5,670	5,907	5,907
Utilities	431	2,000	1,500	1,500
Appropriation for Contingencies	-	392	371	371
Total Expenditures / Appropriations	**$ 1,743**	**$ 8,062**	**$ 7,781**	**$ 7,781**
Total	**$ 42,313**	**$ 38,261**	**$ 37,962**	**$ 37,962**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19142 181 The Vineyard Road

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	629	1,500	-	-
Direct Charges	14,276	14,561	15,173	15,173
Total Revenue	**$ 14,905**	**$ 16,061**	**$ 15,173**	**$ 15,173**
Expenditures / Appropriations				
Insurance	3	2	62	62
Professional and Special Services - General	808	2,281	2,376	2,376
Professional and Special Services - County	38,274	-	-	-
Utilities	948	1,500	1,500	1,500
Appropriation for Contingencies	-	189	197	197
Total Expenditures / Appropriations	**$ 40,033**	**$ 3,972**	**$ 4,135**	**$ 4,135**
Total	**$ (25,128)**	**$ 12,089**	**$ 11,038**	**$ 11,038**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19143 182 Old Post Lane Road

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	54	100	-	-
Direct Charges	1,785	1,820	1,897	1,897
Total Revenue	**$ 1,838**	**$ 1,920**	**$ 1,897**	**$ 1,897**
Expenditures / Appropriations				
Insurance	1	-	5	5
Professional and Special Services - General	461	654	680	680
Professional and Special Services - County	2,580	-	-	-
Appropriation for Contingencies	-	33	34	34
Total Expenditures / Appropriations	**$ 3,041**	**$ 687**	**$ 719**	**$ 719**
Total	**$ (1,203)**	**$ 1,233**	**$ 1,178**	**$ 1,178**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19144 185 Blue Oaks Ranch Road

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	41	-	-	-
Direct Charges	1,271	1,296	1,351	1,351
Contributions from Other Funds	606	618	618	618
Total Revenue	**$ 1,918**	**$ 1,914**	**$ 1,969**	**$ 1,969**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	456	595	620	620
Professional and Special Services - County	-	10,000	10,000	10,000
Appropriation for Contingencies	-	530	531	531
Total Expenditures / Appropriations	**$ 457**	**$ 11,125**	**$ 11,152**	**$ 11,152**
Total	**$ 1,461**	**$ (9,211)**	**$ (9,183)**	**$ (9,183)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19145 187 Retreat At Northstar Road

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	2,388	-	-	-
Total Revenue	**$ 2,388**	**$ -**	**$ -**	**$ -**
Expenditures / Appropriations				
Insurance	52	22	22	22
Professional and Special Services - General	14,477	30,439	30,439	30,439
Total Expenditures / Appropriations	**$ 14,529**	**$ 30,461**	**$ 30,461**	**$ 30,461**
Total	**$ (12,141)**	**$ (30,461)**	**$ (30,461)**	**$ (30,461)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19147 191 Atwood III Road

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	1,976	5,000	600	600
Direct Charges	46,158	47,081	49,059	49,059
Total Revenue	**$ 48,134**	**$ 52,081**	**$ 49,659**	**$ 49,659**
Expenditures / Appropriations				
Insurance	6	-	6	6
Professional and Special Services - General	1,323	6,058	6,312	6,312
Professional and Special Services - County	-	73,838	75,000	75,000
Utilities	2,627	3,200	3,200	3,200
Appropriation for Contingencies	-	4,155	4,226	4,226
Total Expenditures / Appropriations	**$ 3,955**	**$ 87,251**	**$ 88,744**	**$ 88,744**
Total	**$ 44,178**	**$ (35,170)**	**$ (39,085)**	**$ (39,085)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19148 197 Northstar Highlands Water Quality

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	1,982	2,600	1,000	1,000
Direct Charges	77,077	78,617	-	-
Total Revenue	**$ 79,059**	**$ 81,217**	**$ 1,000**	**$ 1,000**
Expenditures / Appropriations				
Insurance	83	62	61	61
Professional and Special Services - General	39,789	76,411	80,438	80,438
Appropriation for Contingencies	-	3,823	4,024	4,024
Total Expenditures / Appropriations	**$ 39,872**	**$ 80,296**	**$ 84,523**	**$ 84,523**
Total	**$ 39,187**	**$ 921**	**$ (83,523)**	**$ (83,523)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19149 198 The Grove At Granite Bay Road

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	833	1,500	400	400
Direct Charges	35,375	36,081	37,598	37,598
Total Revenue	**$ 36,208**	**$ 37,581**	**$ 37,998**	**$ 37,998**
Expenditures / Appropriations				
Insurance	7	4	3	3
Professional and Special Services - General	726	4,349	4,531	4,531
Professional and Special Services - County	808	-	-	-
Utilities	415	600	600	600
Appropriation for Contingencies	-	248	257	257
Total Expenditures / Appropriations	**$ 1,956**	**$ 5,201**	**$ 5,391**	**$ 5,391**
Total	**$ 34,252**	**$ 32,380**	**$ 32,607**	**$ 32,607**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19150 199 Martis Camp Water Quality

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	5,561	5,000	2,500	2,500
Direct Charges	214,083	218,365	-	-
Total Revenue	**$ 219,644**	**$ 223,365**	**$ 2,500**	**$ 2,500**
Expenditures / Appropriations				
Insurance	228	170	168	168
Professional and Special Services - General	108,047	209,717	210,798	210,798
Professional and Special Services - Information Technology	1,139	899	1,082	1,082
Appropriation for Contingencies	-	10,539	10,573	10,573
Total Expenditures / Appropriations	**$ 109,414**	**$ 221,325**	**$ 222,621**	**$ 222,621**
Total	**$ 110,230**	**$ 2,040**	**$ (220,121)**	**$ (220,121)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19151 201 Timilick Water Quality

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	3,883	5,000	1,800	1,800
Direct Charges	136,264	152,164	-	-
Total Revenue	**$ 140,147**	**$ 157,164**	**$ 1,800**	**$ 1,800**
Expenditures / Appropriations				
Insurance	159	118	117	117
Professional and Special Services - General	75,712	146,566	154,307	154,307
Appropriation for Contingencies	-	7,334	7,721	7,721
Total Expenditures / Appropriations	**$ 75,871**	**$ 154,018**	**$ 162,145**	**$ 162,145**
Total	**$ 64,276**	**$ 3,146**	**$ (160,345)**	**$ (160,345)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19152 206 Northside Water Quality

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	264	300	-	-
Direct Charges	12,527	12,775	-	-
Total Revenue	**$ 12,791**	**$ 13,075**	**$ -**	**$ -**
Expenditures / Appropriations				
Insurance	14	10	10	10
Professional and Special Services - General	6,673	12,660	13,324	13,324
Appropriation for Contingencies	-	405	667	667
Total Expenditures / Appropriations	**$ 6,687**	**$ 13,075**	**$ 14,001**	**$ 14,001**
Total	**$ 6,103**	**$ -**	**$ (14,001)**	**$ (14,001)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19153 208 Nichols Drive Industrial Park Road

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	760	1,800	300	300
Direct Charges	21,467	21,895	22,815	22,815
Total Revenue	**$ 22,227**	**$ 23,695**	**$ 23,115**	**$ 23,115**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	553	2,754	2,870	2,870
Appropriation for Contingencies	-	194	144	144
Total Expenditures / Appropriations	**$ 554**	**$ 2,948**	**$ 3,015**	**$ 3,015**
Total	**$ 21,673**	**$ 20,747**	**$ 20,100**	**$ 20,100**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19154 210 Hopkins Village Water Quality

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	179	200	-	-
Direct Charges	9,849	10,045	-	-
Total Revenue	**$ 10,028**	**$ 10,245**	**$ -**	**$ -**
Expenditures / Appropriations				
Insurance	11	8	8	8
Professional and Special Services - General	5,174	9,856	10,372	10,372
Appropriation for Contingencies	-	381	519	519
Total Expenditures / Appropriations	**$ 5,185**	**$ 10,245**	**$ 10,899**	**$ 10,899**
Total	**$ 4,843**	**$ -**	**$ (10,899)**	**$ (10,899)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19155 213 Donner Truckee Vet Hospital Water Quality

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	34	50	-	-
Direct Charges	1,937	1,976	-	-
Total Revenue	**$ 1,971**	**$ 2,026**	**$ -**	**$ -**
Expenditures / Appropriations				
Insurance	2	2	2	2
Professional and Special Services - General	1,055	1,976	2,080	2,080
Appropriation for Contingencies	-	48	104	104
Total Expenditures / Appropriations	**$ 1,057**	**$ 2,026**	**$ 2,186**	**$ 2,186**
Total	**$ 914**	**$ -**	**$ 2,186**	**$ 2,186**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19156 214 Quartz Drive Self Storage Road

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	111	200	-	-
Direct Charges	3,748	3,823	3,984	3,984
Total Revenue	**$ 3,860**	**$ 4,023**	**$ 3,984**	**$ 3,984**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	628	1,025	1,067	1,067
Utilities	-	400	400	400
Appropriation for Contingencies	-	72	73	73
Total Expenditures / Appropriations	**$ 629**	**$ 1,497**	**$ 1,541**	**$ 1,541**
Total	**$ 3,230**	**$ 2,526**	**$ 2,443**	**$ 2,443**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19157 215 Hawks Property Parce Map Road

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	105	200	-	-
Direct Charges	3,613	3,685	3,840	3,840
Total Revenue	**$ 3,719**	**$ 3,885**	**$ 3,840**	**$ 3,840**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	436	814	848	848
Appropriation for Contingencies	-	42	42	42
Total Expenditures / Appropriations	**$ 437**	**$ 856**	**$ 891**	**$ 891**
Total	**$ 3,281**	**$ 3,029**	**$ 2,949**	**$ 2,949**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19158 216 Hidden Crossing Road

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	1,220	2,500	600	600
Direct Charges	59,355	60,542	63,085	63,085
Total Revenue	**$ 60,575**	**$ 63,042**	**$ 63,685**	**$ 63,685**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	1,138	12,215	12,517	12,517
Utilities	147	600	600	600
Appropriation for Contingencies	-	643	656	656
Total Expenditures / Appropriations	**$ 1,287**	**$ 13,458**	**$ 13,775**	**$ 13,775**
Total	**$ 59,288**	**$ 49,584**	**$ 49,910**	**$ 49,910**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19159 218 Greyhawk II Road

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	85	125	-	-
Direct Charges	4,792	4,887	5,093	5,093
Total Revenue	**$ 4,877**	**$ 5,012**	**$ 5,093**	**$ 5,093**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	401	898	935	935
Utilities	330	400	400	400
Appropriation for Contingencies	-	66	67	67
Total Expenditures / Appropriations	**$ 732**	**$ 1,364**	**$ 1,403**	**$ 1,403**
Total	**$ 4,145**	**$ 3,648**	**$ 3,690**	**$ 3,690**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19160 219 The Enclave Road

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	113	200	-	-
Direct Charges	5,829	5,945	6,195	6,195
Total Revenue	**$ 5,943**	**$ 6,145**	**$ 6,195**	**$ 6,195**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	411	1,015	1,057	1,057
Appropriation for Contingencies	-	52	53	53
Total Expenditures / Appropriations	**$ 412**	**$ 1,067**	**$ 1,111**	**$ 1,111**
Total	**$ 5,530**	**$ 5,078**	**$ 5,084**	**$ 5,084**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19164 22 Dry Creek Flood Mitigation

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	21,068	30,000	25,000	25,000
Direct Charges	376,182	379,000	385,000	385,000
Total Revenue	**$ 397,249**	**$ 409,000**	**$ 410,000**	**$ 410,000**
Expenditures / Appropriations				
Insurance	222	220	225	225
Professional and Special Services - General	106,578	1,005,100	1,005,150	1,005,150
Professional and Special Services - County	37,032	200,000	200,000	200,000
Professional and Special Services - Information Technology	2,215	5,040	1,916	1,916
Operating Transfer Out	951	-	-	-
Appropriation for Contingencies	-	60,000	60,000	60,000
Total Expenditures / Appropriations	**$ 146,998**	**$ 1,270,360**	**$ 1,267,291**	**$ 1,267,291**
Total	**$ 250,251**	**$ (861,360)**	**$ (857,291)**	**$ (857,291)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19165 1 Dollar Point Lights

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	23,598	15,000	15,000	15,000
Taxes - Railroad Unitary Property	15	-	-	-
Taxes - Unitary and Op Non-Unitary Property	442	300	300	300
Taxes - Current Unsecured Property	563	350	350	350
Taxes - Delinquent Secured Property	(1)	-	-	-
Taxes - Delinquent Unsecured Property	4	-	-	-
Taxes - Current Supplemental Property	676	500	500	500
Taxes - Delinquent Supplemental Property	1	-	-	-
Investment Income	892	1,800	100	100
State Homeowners Property Tax Relief	164	-	-	-
Total Revenue	**$ 26,353**	**$ 17,950**	**$ 16,250**	**$ 16,250**
Expenditures / Appropriations				
Insurance	2	1	541	541
Professional and Special Services - General	907	950	950	950
Professional and Special Services - County	350,000	-	-	-
Professional and Special Services - Information Technology	128	103	1,867	1,867
Utilities	232	700	700	700
Appropriation for Contingencies	-	87	82	82
Total Expenditures / Appropriations	**$ 351,269**	**$ 1,841**	**$ 4,140**	**$ 4,140**
Total	**$ (324,917)**	**$ 16,109**	**$ 12,110**	**$ 12,110**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19166 3 Foresthill Lights

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	5,557	4,000	4,000	4,000
Taxes - Railroad Unitary Property	3	-	-	-
Taxes - Unitary and Op Non-Unitary Property	711	600	600	600
Taxes - Current Unsecured Property	133	100	100	100
Taxes - Delinquent Secured Property	(0)	-	-	-
Taxes - Delinquent Unsecured Property	1	-	-	-
Taxes - Current Supplemental Property	157	150	150	150
Taxes - Delinquent Supplemental Property	0	-	-	-
Investment Income	397	500	200	200
State Homeowners Property Tax Relief	39	-	-	-
Total Revenue	**$ 6,997**	**$ 5,350**	**$ 5,050**	**$ 5,050**
Expenditures / Appropriations				
Insurance	5	-	4	4
Professional and Special Services - General	569	550	600	600
Utilities	1,754	3,000	3,000	3,000
Appropriation for Contingencies	-	180	180	180
Total Expenditures / Appropriations	**$ 2,328**	**$ 3,730**	**$ 3,784**	**$ 3,784**
Total	**$ 4,669**	**$ 1,620**	**$ 1,266**	**$ 1,266**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19167 4 Lakeshore Lights

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	4,282	3,000	3,000	3,000
Taxes - Railroad Unitary Property	3	-	-	-
Taxes - Unitary and Op Non-Unitary Property	92	100	100	100
Taxes - Current Unsecured Property	102	100	100	100
Taxes - Delinquent Secured Property	(0)	-	-	-
Taxes - Delinquent Unsecured Property	1	-	-	-
Taxes - Current Supplemental Property	122	100	100	100
Taxes - Delinquent Supplemental Property	0	300	100	100
Investment Income	258	-	-	-
State Homeowners Property Tax Relief	30	-	-	-
Total Revenue	**$ 4,889**	**$ 3,600**	**$ 3,400**	**$ 3,400**
Expenditures / Appropriations				
Insurance	3	-	2	2
Professional and Special Services - General	533	550	550	550
Utilities	883	1,500	1,500	1,500
Appropriation for Contingencies	-	102	100	100
Total Expenditures / Appropriations	**$ 1,419**	**$ 2,152**	**$ 2,152**	**$ 2,152**
Total	**$ 3,470**	**$ 1,448**	**$ 1,248**	**$ 1,248**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19168 35 Woodbridge Lights

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	2,828	2,828	2,828	2,828
Total Revenue	**$ 2,828**	**$ 2,828**	**$ 2,828**	**$ 2,828**
Expenditures / Appropriations				
Insurance	2	2	25	25
Professional and Special Services - General	15,154	4,479	4,479	4,479
Utilities	884	1,000	1,100	1,100
Appropriation for Contingencies	-	274	280	280
Total Expenditures / Appropriations	**$ 16,039**	**$ 5,755**	**$ 5,884**	**$ 5,884**
Total	**$ (13,211)**	**$ (2,927)**	**$ (3,056)**	**$ (3,056)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19169 42 Placer Executive Lights

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	1,647	1,647	1,647	1,647
Total Revenue	**$ 1,647**	**$ 1,647**	**$ 1,647**	**$ 1,647**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	466	467	467	467
Utilities	819	1,000	1,100	1,100
Appropriation for Contingencies	-	73	78	78
Total Expenditures / Appropriations	**$ 1,288**	**$ 1,540**	**$ 1,647**	**$ 1,647**
Total	**$ 359**	**$ 107**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19170 61 Discovery Park Lights

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	65	120	-	-
Direct Charges	1,002	1,002	1,002	1,002
Total Revenue	**$ 1,067**	**$ 1,122**	**$ 1,002**	**$ 1,002**
Expenditures / Appropriations				
Insurance	1	-	1	1
Professional and Special Services - General	210	211	211	211
Utilities	388	700	600	600
Appropriation for Contingencies	-	46	41	41
Total Expenditures / Appropriations	**$ 599**	**$ 957**	**$ 853**	**$ 853**
Total	**$ 467**	**$ 165**	**$ 149**	**$ 149**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19171 69 Treelake Lights

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	28,675	28,675	28,675	28,675
Total Revenue	**$ 28,675**	**$ 28,675**	**$ 28,675**	**$ 28,675**
Expenditures / Appropriations				
Insurance	55	42	49	49
Professional and Special Services - General	487	487	487	487
Utilities	31,196	35,000	35,000	35,000
Appropriation for Contingencies	-	1,776	1,777	1,777
Total Expenditures / Appropriations	**$ 31,738**	**$ 37,305**	**$ 37,313**	**$ 37,313**
Total	**$ (3,063)**	**$ (8,630)**	**$ (8,638)**	**$ (8,638)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19172 90 Barton Ranch Lights

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	34	100	-	-
Direct Charges	1,260	1,260	1,260	1,260
Total Revenue	**$ 1,294**	**$ 1,360**	**$ 1,260**	**$ 1,260**
Expenditures / Appropriations				
Insurance	2	-	2	2
Professional and Special Services - General	463	463	463	463
Utilities	867	1,000	1,100	1,100
Appropriation for Contingencies	-	73	78	78
Total Expenditures / Appropriations	**$ 1,331**	**$ 1,536**	**$ 1,643**	**$ 1,643**
Total	**$ (37)**	**$ (176)**	**$ (383)**	**$ (383)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19173 200 Martis Camp Transit

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	106	100	-	-
Direct Charges	29,064	29,636	30,880	30,880
Total Revenue	**$ 29,170**	**$ 29,736**	**$ 30,880**	**$ 30,880**
Expenditures / Appropriations				
Insurance	3	3	71	71
Professional and Special Services - General	1,680	4,676	4,874	4,874
Professional and Special Services - County	44,712	24,000	25,936	25,936
Appropriation for Contingencies	-	1,057	-	-
Total Expenditures / Appropriations	**$ 46,395**	**$ 29,736**	**$ 30,881**	**$ 30,881**
Total	**$ (17,225)**	**$ -**	**$ (1)**	**$ (1)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19174 202 Timilick Transit

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	37	40	-	-
Direct Charges	12,445	12,690	16,617	16,617
Total Revenue	**$ 12,482**	**$ 12,730**	**$ 16,617**	**$ 16,617**
Expenditures / Appropriations				
Insurance	3	2	28	28
Professional and Special Services - General	1,513	2,813	3,305	3,305
Professional and Special Services - County	16,599	9,500	13,285	13,285
Appropriation for Contingencies	-	415	-	-
Total Expenditures / Appropriations	**$ 18,116**	**$ 12,730**	**$ 16,618**	**$ 16,618**
Total	**$ (5,634)**	**$ -**	**$ (1)**	**$ (1)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19175 203 Village At Northstar Transit

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	10	10	-	-
Direct Charges	2,694	2,746	2,864	2,864
Total Revenue	**$ 2,704**	**$ 2,756**	**$ 2,864**	**$ 2,864**
Expenditures / Appropriations				
Insurance	1	-	7	7
Professional and Special Services - General	298	578	603	603
Professional and Special Services - County	4,030	2,000	2,254	2,254
Appropriation for Contingencies	-	178	-	-
Total Expenditures / Appropriations	**$ 4,329**	**$ 2,756**	**$ 2,864**	**$ 2,864**
Total	**$ (1,625)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19176 204 Northstar Highlands Transit

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	39	40	-	-
Direct Charges	11,921	12,160	12,672	12,672
Total Revenue	**$ 11,960**	**$ 12,200**	**$ 12,672**	**$ 12,672**
Expenditures / Appropriations				
Insurance	3	2	28	28
Professional and Special Services - General	1,473	2,718	2,832	2,832
Professional and Special Services - County	16,887	9,000	9,812	9,812
Appropriation for Contingencies	-	480	-	-
Total Expenditures / Appropriations	**$ 18,363**	**$ 12,200**	**$ 12,672**	**$ 12,672**
Total	**$ (6,403)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19177 205 Northside Transit

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	15	10	-	-
Direct Charges	4,897	4,994	5,203	5,203
Total Revenue	**$ 4,912**	**$ 5,004**	**$ 5,203**	**$ 5,203**
Expenditures / Appropriations				
Insurance	1	1	11	11
Professional and Special Services - General	454	962	1,004	1,004
Professional and Special Services - County	6,812	4,000	4,188	4,188
Appropriation for Contingencies	-	41	-	-
Total Expenditures / Appropriations	**$ 7,267**	**$ 5,004**	**$ 5,203**	**$ 5,203**
Total	**$ (2,355)**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19178 211 Hopkins Village Transit

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	2	-	-	-
Direct Charges	1,991	2,030	2,115	2,115
Total Revenue	**$ 1,993**	**$ 2,030**	**$ 2,115**	**$ 2,115**
Expenditures / Appropriations				
Insurance	2	2	4	4
Professional and Special Services - General	1,356	1,587	1,653	1,653
Professional and Special Services - County	959	400	459	459
Appropriation for Contingencies	-	41	-	-
Total Expenditures / Appropriations	**$ 2,317**	**$ 2,030**	**$ 2,116**	**$ 2,116**
Total	**$ (325)**	**$ -**	**$ (1)**	**$ (1)**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19180 223 Palisades at Squaw Transit

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	38	-	-	-
Direct Charges	4,560	4,650	4,845	4,845
Total Revenue	**$ 4,598**	**$ 4,650**	**$ 4,845**	**$ 4,845**
Expenditures / Appropriations				
Insurance	1	1	1	1
Professional and Special Services - General	367	840	875	875
Professional and Special Services - County	-	3,700	3,969	3,969
Appropriation for Contingencies	-	109	-	-
Total Expenditures / Appropriations	**$ 368**	**$ 4,650**	**$ 4,845**	**$ 4,845**
Total	**$ 4,230**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19181 224 Riolo Vineyards Transit

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	54	-	-	-
Direct Charges	6,320	6,446	16,128	16,128
Total Revenue	**$ 6,373**	**$ 6,446**	**$ 16,128**	**$ 16,128**
Expenditures / Appropriations				
Insurance	-	1	1	1
Postage	8	-	-	-
Professional and Special Services - General	384	1,037	2,116	2,116
Professional and Special Services - County	-	5,200	14,011	14,011
Appropriation for Contingencies	-	208	-	-
Total Expenditures / Appropriations	**$ 392**	**$ 6,446**	**$ 16,128**	**$ 16,128**
Total	**$ 5,981**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19182 226 Tahoe Cedars Transit

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	2	-	-	-
Direct Charges	434	442	462	462
Total Revenue	**$ 437**	**$ 442**	**$ 462**	**$ 462**
Expenditures / Appropriations				
Professional and Special Services - General	58	104	378	378
Professional and Special Services - County	-	338	84	84
Total Expenditures / Appropriations	**$ 58**	**$ 442**	**$ 462**	**$ 462**
Total	**$ 378**	**$ -**	**$ -**	**$ -**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19183 227 Bickford Ranch Rds/Lts/Drn

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	439	-	-	-
Direct Charges	48,827	49,803	51,895	51,895
Total Revenue	**$ 49,266**	**$ 49,803**	**$ 51,895**	**$ 51,895**
Expenditures / Appropriations				
Insurance	13	11	13	13
Professional and Special Services - General	8,641	13,794	14,374	14,374
Appropriation for Contingencies	-	690	719	719
Total Expenditures / Appropriations	**$ 8,654**	**$ 14,495**	**$ 15,106**	**$ 15,106**
Total	**$ 40,612**	**$ 35,308**	**$ 36,789**	**$ 36,789**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19185 221 Timberline @ Auburn R/L/D

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	48	-	-	-
Direct Charges	11,664	11,896	12,396	12,396
Total Revenue	**$ 11,712**	**$ 11,896**	**$ 12,396**	**$ 12,396**
Expenditures / Appropriations				
Insurance	-	3	2	2
Professional and Special Services - General	425	1,623	1,691	1,691
Utilities	860	1,200	1,000	1,000
Appropriation for Contingencies	-	141	135	135
Total Expenditures / Appropriations	**$ 1,285**	**$ 2,967**	**$ 2,828**	**$ 2,828**
Total	**$ 10,427**	**$ 8,929**	**$ 9,568**	**$ 9,568**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19186 Placer Gold Industrial Park R/L/D

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	32	-	-	-
Direct Charges	6,653	6,786	7,591	7,591
Total Revenue	**$ 6,685**	**$ 6,786**	**$ 7,591**	**$ 7,591**
Expenditures / Appropriations				
Insurance	-	1	1	1
Professional and Special Services - General	375	1,061	1,163	1,163
Utilities	-	800	800	800
Appropriation for Contingencies	-	93	98	98
Total Expenditures / Appropriations	**$ 375**	**$ 1,955**	**$ 2,062**	**$ 2,062**
Total	**$ 6,310**	**$ 4,831**	**$ 5,529**	**$ 5,529**

County of Placer
Special Districts and Other Agencies
Cost Center Budget Detail
Fiscal Year 2022-23

Cost Center: CC19199 CSA 28 Z233 Morgan Knolls R/L/D

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Direct Charges	-	-	24,266	24,266
Total Revenue	**$ -**	**$ -**	**$ 24,266**	**$ 24,266**
Expenditures / Appropriations				
Professional and Special Services - General	-	-	2,969	2,969
Appropriation for Contingencies	-	-	148	148
Total Expenditures / Appropriations	**$ -**	**$ -**	**$ 3,117**	**$ 3,117**
Total	**$ -**	**$ -**	**$ 21,149**	**$ 21,149**

Glossary and Index

COUNTY OF Placer

A-87

The cost allocation plan that identifies "central support" service costs and assigns them to the "direct service" departments that use them. For example, the cost of central payroll services are allocated to all departments with employees. A State-approved A-87 plan must be in place before the County can receive federal and state cost reimbursements.

Accrual

A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACFR

Acronym for Annual Comprehensive Financial Report.

Adopted Budget

The Board of Supervisors' adopted spending plan for a fiscal year. In Placer County, the Board of Supervisors is responsible for adopting a budget by June 30th each year.

ADC

Acronym for Actuarially Determined Contribution.

Appropriation

Spending authority to incur expenditures or obligations for specific purposes. Note: An appropriation is typically authorized on a fiscal year timeline when referring to a budget. See also "Budget Unit".

Arbitrage

The practice of taking advantage of the price difference between two or more markets.

ARC

Acronym for Annual Required Contribution.

Assessed Valuation

A valuation set upon real estate or other property for government as a basis for levying taxes.

Available Financing

The means of financing a budget: revenues, available fund balance carryover, and canceled reserves.

Available Fund Balance

The amount of assets and revenues at the end of a fiscal year that is not already designated for a specific appropriated purpose. See also "Fund Balance."

Balanced Budget

Available fund balance, reductions to obligated fund balance plus financing sources (revenue) as equal to financing uses (expenditures) plus increases to obligated fund balance for the year.

Bond

A fixed obligation to pay that is issued by a corporation or government entity to investors. Bonds are used to raise cash for operational or infrastructure projects. Bonds usually include a periodic coupon payment, and are paid off as of a specific maturity date.

Budget

An estimated spending and financing plan reflecting an organization's priorities for a given period of time, usually one year.

CALPERS

Acronym for California Public Employees Retirement System.

CDRA

Acronym for Community Development Resource Agency.

CEO

Acronym for County Executive Officer / County Executive Office.

CERBT

Acronym for California Employers Retiree Benefits Trust.

CFFP

Acronym for Capital Facilities Financing Plan.

Contingencies

A set-aside of funds to meet unforeseen expenditures. See also "Reserve."

COP

Acronym for Certificate of Participation.

Cost Center

A division within a Department to which costs can be charged for accounting purposes. Funds are appropriated to the cost center level for the County budget.

County Funds

Operating or governmental funds of the County and Special Districts that account for expenditures and revenues consistent with the fund's purpose.

Countywide Programs

Programs that benefit all areas of the County, both within city limits and in the unincorporated area, such as Child Protective Services, Assessor, Treasurer – Tax Collector.

Department

A group of related programs and activities aimed at accomplishing a major service, or line of business, that are either under the direction of the Board of Supervisors or a public elected official.

Depreciation

The decrease in value of assets, and the allocation of the cost of assets to periods in which the assets are used.

Encumbrance (Obligation)

An obligation of committed funds that can only be used for a specified purpose, such as funds to pay for services rendered in a contract. Encumbrances can cross multiple fiscal years and impact available fund balance.

Enterprise Fund

A fund to account specifically for services that are self-supported by charging its users for the operation and maintenance of the programs. Example: Placer County Transit Fund and Environmental Utilities.

Expenditure

A charge incurred for the provision of services or operation of government that requires an offsetting funding mechanism.

Expenditure Transfer

A transfer of cost from or to one department to another within the same or different fund.

FERC

Acronym for Federal Energy Regulation Committee.

Fiscal Year

Budgetary timeframe identifying the period for which the County's spending plan is applicable. In Placer County the fiscal year is July 1 to June 30.

Fixed Asset

A tangible long-term item such as land, buildings and equipment of over $5,000 in value.

Fixed Asset List

A list of all new fixed assets and their costs approved in the budget for the upcoming fiscal year.

Fund

A fiscal mechanism to capture specific or similar expenditures and revenues in a common place for ease of accounting transactions. Example: Library Fund.

Fund Balance

The amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures for that same period.

FY

Acronym for Fiscal Year.

GASB

Acronym for Governmental Accounting Standards Board.

General Fund

The primary countywide fund that receives discretionary and restricted revenues for the general purpose or statutorily required operational expenditures of government.

GFOA

Acronym for Government Finance Officers Association.

Governmental Fund

Fund through which most governmental functions are accounted for. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities-except those accounted for in proprietary funds-are accounted for through governmental funds (general, special revenue, capital projects, debt service, and permanent funds). This fund is often supported by tax revenue.

Internal Service Fund

A fund to account specifically for services that are self-supported within the County by charging its own departments for the operation and maintenance of other department programs. Example: Building Maintenance or County Fleet Services.

Ledger Account

Expense or revenue classifications prescribed by the State Controller's Office to categorically capture similar types of accounting or budget activities.

Major Fund

A fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for the fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

MFP

Acronym for Middle Fork Project.

Mission

A clear, concise statement of purpose for the entire organization and focuses on the broad, yet distinct outcomes/results the organization achieves for its customers. Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.

Modified Accrual

The method of accounting used by all Governmental Funds to recognize revenues and expenditures in the accounting period in which they become available and measurable or when the liability is incurred. However, principal and interest on general long-term debt is recognized when due. Placer County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds.

Net County Cost

The portion of spending authority that is funded from general purpose revenues or available fund balance rather than direct revenues, such as fees, grants, or reimbursements that directly offset expenditures.

Non-Major Fund

A fund whose revenues, expenditures/expenses, assets or liabilities are less than 10 percent of the total for the fund category (governmental or enterprise) and less than 5 percent of the aggregate of all governmental and enterprise funds in total.

OPEB

Acronym for Other Post-Employment Benefits.

Other Charges

A payment to an agency, institution, or person outside the county government. Example: "Aid to Indigents."

Program

A defined set of activities that have a common purpose, intended result or target population.

Public Safety Fund

The fund that receives restricted and general funding specifically for the purposes of supporting programs and operational costs aimed at providing public safety for the County and surrounding communities. Departments include: Sheriff, District Attorney, and Probation.

Real Property

Land and its affixed structures.

Recommended Budget

The recommended spending plan for County departments developed by the County Executive Office for the Board of Supervisors review. The recommended budget serves as the interim spending plan for the County until formal adoption of the budget by the Board of Supervisors.

Reserve

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

Revenue

Funds received through various mechanisms to finance county expenditures, operations and services.

RPTTF

Acronym for Redevelopment Property Tax Trust Fund.

Schedule

A non-narrative, summary presentation of various budgetary data such as expenditures, revenues, reserves, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Sections 29000 et seq.) and the State Controller.

Schedule - All Funds Summary

A fund-level summary of all funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each type of fund.

Schedule - Detail of Additional Sources by Fund and Account Governmental Funds

A detailed listing of all revenues in the budget, by individual ledger accounts, general source description and fund, for the budget fiscal year and two previous fiscal years.

Schedule - Financing Sources and Uses by Budget Unit by Object Summary Governmental Funds

A detailed listing of expenditure and revenue ledger accounts for each appropriation in the operating funds.

Schedule - Fund Balance - Governmental Funds

A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.

Schedule - Fund Balance - Special DIstricts and Other Agencies - Non Enterprise

A summary analysis of each Special District funds' balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.

Schedule - Governmental Funds Summary

A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.

Schedule - Obligated Fund Balance - By Governmental Funds

A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.

Schedule - Operation of Internal Service Funds / Enterprise Fund

A detailed listing of expenditure and revenue ledger accounts for each Internal Service Fund and Enterprise Fund, similar to a Schedule - Financing Sources and Uses by Budget Unit by Object Summary – Governmental Funds for operating fund appropriations.

Schedule - Special Districts and Other Agencies - Non Enterprise Obligated Fund Balances

A detailed listing, for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule - Fund Balance – Governmental Funds for operating funds.

Schedule - Special District and Other Agencies Summary

A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule - All Funds Summary for the operating funds.

Schedule - Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Objection - Summary

A detailed listing of revenue and expenditure ledger accounts for each Special District fund and appropriation, similar to a Schedule - Financing Sources and Uses by Budget Unit by Object Summary – Governmental Funds for operating fund appropriations.

Schedule - Summary of Additional Financing Sources by Source and Fund Governmental Funds

A general summary of all revenues in the budget by source (e.g., taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.

Secured Taxes

Taxes levied on real properties in the county which are "secured" by liens on the properties. Example: Residential Property Taxes.

Special District

An entity of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

Strategic Plan

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

Tax Levy

The amount of tax dollars billed to taxpayers based on the tax rate applied to the assessed value.

TEFRA

Acronym for Tax Equity and Fiscal Reform Act.

TOT

Acronym for Transient Occupancy Tax.

Unincorporated Area

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

Unsecured Tax

Taxes levied on personal business or luxury properties in the county which are not secured by liens on the properties, such as equipment and boats that are not affixed to the property.

Worktag

A named attribute that can be assigned to events and objects to indicate their business purpose (department, program, projects and other activities).

COUNTY OF Placer

Cost Center Title	Fund	Cost Center #	Narrative Page #
Administration and Labor Relations	FD10000	CC17007	292
Administration – County Executive Office	FD10000	CC10004	184
Adult Systems of Care	FD10303	CC14001	255
Agricultural Commissioner / Sealer of Weights & Measures	FD10000	CC02000	132
Animal Services	FD10303	CC14030	277
Assessor	FD10000	CC03001	143
Auburn Jail	FD10100	CC20006	409
Auditor-Controller	FD10000	CC04001	148
Automated Mobile and Fixed Fingerprint	FD14505	CC20009	415
Board of Supervisors	FD10000	CC10002	180
Building Maintenance	FD20306	CC12004	244
Building Services	FD10000	CC06002	158
Capital Improvements GF	FD10000	CC12090	235
Capital Projects	FD13100	CC12018	247
Children's System of Care	FD10303	CC14007	259
Child Support Services	FD10000	CC24001	211
Clerk of the Board	FD10000	CC10003	182
Clerk-Recorder-Elections	FD10000	CC07001	217
Client and Program Aid	FD10303	CC14020	272
Community and Agency Support	FD10000	CC10018	320
Community Development Grants and Loans Fund	FD14502	CC06006	170
Community Development Resource Agency	FD10000	CC06004	164
Contingencies – General Fund	FD10000	CC10017	318
Contribution to Facilities & Infrastructure	FD10000	CC10019	322
Contribution to Other Debt Service	FD10000	CC10024	338
Contribution to Public Safety	FD10000	CC10022	326
County Counsel	FD10000	CC08001	222
County Fire	FD14507	CC10008	198
County Library	FD14509	CC15001	313
Countywide Radio Systems	FD20315	CC01010	308
Criminal Justice CEO	FD10100	CC10016	332
Criminal Justice Other Programs	FD10000	CC10021	324
Dental and Vision Insurance	FD20314	CC17002	297
District Attorney	FD10100	CC11001	226
Document Solutions	FD20308	CC01003	203
Eastern Regional Landfill	FD21310	CC12005	370
Economic Development	FD10000	CC10006	189
Emergency Services	FD10000	CC10007	191
Engineering & Surveying	FD10000	CC06001	155
Engineering & Transportation	FD12100	CC19006	362
Environmental Health	FD10303	CC14026	274
Environmental Utilities – Capital Improvements	FD13100	CC12086	377
Environmental Utilities	FD20310	CC12007	374
Facilities Administration	FD10000	CC12019	232
Farm Advisor	FD10000	CC13001	135
Finance and Budget Office	FD10000	CC10070	194

Cost Center Title	Fund	Cost Center #	Narrative Page #
Financial and Business Operations	FD10000	CC10071	196
Fish and Game Commission	FD14506	CC02001	139
Fleet Operations	FD20304	CC19002	379
Food Services	FD20307	CC01023	201
General Fund Contribution to Health and Human Services	FD10000	CC10053	328
General Fund Contribution to Library	FD10000	CC10054	330
Health & Human Services Administration	FD10303	CC14014	266
Housing Authority	FD14500	CC14024	282
HR Operations and Infrastructure	FD20303	CC17001	294
Human Services	FD10303	CC14015	269
Information Technology	FD20302	CC01004	305
Low and Moderate Income Housing Asset Fund	FD11100	CC06005	172
mPOWER	FD21200	CC22002	424
Museums	FD10000	CC12016	238
Open Space Fund	FD10011	CC10023	336
Organizational Effectiveness & Employee Support	FD10000	CC17006	290
Other Debt Service	FD14000	CC10025	340
Parks and Grounds – Capital Improvements	FD13100	CC12085	347
Parks & Grounds Services	FD10000	CC12015	344
PCCP Administration	FD10000	CC06047	168
Placer County Transit	FD21401	CC19004	385
Placer Regional Auto Theft Task Force	FD14505	CC20010	417
Planning Services	FD10000	CC06003	161
Probation	FD10100	CC18001	351
Procurement Services	FD10000	CC01021	176
Public Health	FD10303	CC14011	262
Public Information Office	FD10000	CC10005	187
Public Works Administration	FD10000	CC19001	358
Real Estate Services	FD10000	CC12017	241
Regional Forest Health	FD10000	CC02004	137
Revenue Services	FD10000	CC01022	178
Risk Management	FD20312	CC10001	206
Road Maintenance	FD12100	CC19007	367
Sheriff Administration and Support	FD10100	CC20004	403
Sheriff Grant Program	FD10100	CC20001	392
Sheriff Protection and Prevention	FD10100	CC20003	399
Sheriff Support Services	FD10100	CC20005	406
Sheriff Tahoe Operations	FD10100	CC20002	396
Solid Waste Management	FD21320	CC12006	372
South Placer Jail	FD10100	CC20007	412
Special Aviation Fund	FD14504	CC19005	388
State Unemployment Insurance	FD20311	CC17003	299
Stormwater and Floodplain Management	FD10000	CC19008	360
Tahoe Economic and Community Enhancement	FD10201	CC10020	334
Tahoe Truckee Area Regional Transit	FD21402	CC19003	382
Talent Acquisition and Department Support	FD10000	CC17005	287

Cost Center Title	Fund	Cost Center #	Narrative Page #
Treasurer-Tax Collector	FD10000	CC22001	421
Veterans Service Office	FD10303	CC14400	280
Workday Support Organization	FD20316	CC04700	151
Workers Compensation Insurance	FD20313	CC17004	301

COUNTY OF Placer

Cost Center	Title Fund	Zone	Cost Center	Page #
Alexandria Estates	FD14657	196	CC12032	483
Almond Knoll Road	FD14594	101	CC19096	564
Applegate Park	FD14619	147	CC12055	502
Atwood III Road	FD14653	191	CC19147	613
Atwood Ranch Drainage	FD14584	87	CC12041	491
Atwood Ranch Landscaping	FD14584	87	CC12027	479
Atwood Ranch Road	FD14584	87	CC19089	557
Atwood Ranch Road	FD14623	153	CC19122	589
Atwood V Road	FD14636	168	CC19133	600
Balmoral 1 & 2 Road	FD14610	125	CC19111	579
Barton Ranch Lights	FD14587	90	CC19172	635
Belle Vista Road	FD14550	43	CC19060	528
Bell Meadows Road	FD14542	32	CC19053	521
Bickford Ranch Fire	FD14652	189	CC10014	463
Bickford Ranch Parks	FD14648	184	CC12058	505
Bickford Ranch Rds/Lts/Drn	FD14681	227	CC19183	645
Blackhawk Road	FD14597	104	CC19099	567
Blackwood Hills Road	FD14642	177	CC19138	605
Blue Canyon Sewer	FD21103	23	CC12045	494
Blue Oak Ranch PRD #5	FD14526	505	CC19044	512
Blue Oaks Ranch Road	FD14649	185	CC19144	611
Bradley Ranch Road	FD14609	124	CC19110	578
Bridgewater Road	FD14561	59	CC19069	537
Cantershire Road	FD14573	73	CC19079	547
Canyon View Road	FD14634	166	CC19131	598
Carneliean Circle Road	FD14592	98	CC19094	562
Cavitt Ranch Estates Road	FD14639	174	CC19135	602
Cedar Oaks Road	FD14553	46	CC19063	531
Cerro Vista PRD #6	FD14527	506	CC19045	513
Colony Estates Road	FD14605	116	CC19107	575
Country Meadows Road	FD14556	50	CC19065	533
Creekside Meadows Road	FD14625	155	CC19124	591
Crother Hill Road	FD14559	57	CC19068	536
Deer Ridge Road	FD14596	103	CC19098	566
Discovery Park Lights	FD14563	61	CC19170	633
Dobas Ranch Road	FD14568	66	CC19074	542
Dollar Point Lights	FD14531	1	CC19165	628
Donner Truckee Vet Hospital Water Quality	FD14671	213	CC19155	621
Douglas Ranch Landscaping	FD14627	158	CC12029	481
Douglas Ranch Road	FD14627	158	CC19126	593
Doyle Ranch Road	FD14645	180	CC19141	608
Dream Ranch Fire	FD14582	84	CC12040	490
Dream Ranch Road	FD14582	84	CC19087	555
Dry Creek Fire	FD14633	165	CC10011	459
Dry Creek Flood Mitigation	FD14540	22	CC19164	627
Dry Creek Park	FD14637	169	CC12057	504
Dry Creek Park Road	FD14570	68	CC19076	544

Cost Center	Title Fund	Zone	Cost Center	Page #
Dry Creek Rec	FD14570	68	CC12050	497
Dry Creek Sewer	FD21108	173	CC12030	482
Dutch Flat Fire	FD14621	150	CC10010	458
Dutch Flat Recreation	FD14535	09	CC12049	496
Eagle Ridge Road	FD14611	128	CC19112	580
Eagle Rock Road	FD14618	146	CC19119	586
Foothill Oak Road	FD14599	107	CC19101	569
Foresthill Lights	FD14532	3	CC19166	629
Frances Ridge Road	FD14580	80	CC19085	553
Golden Oaks Road	FD14538	15	CC19050	518
Granite Bay Landscaping	FD14607	120	CC12028	480
Granite Bay Lighting & Landscape District	FD14517	100	CC12008	467
Granite Creek Road Lts Ldscp	FD14617	145	CC19118	585
Gray Pine Way PRD #4	FD14525	504	CC19043	511
Greyhawk II Road	FD14675	218	CC19159	625
Greyhawk Road & Landscape	FD14635	167	CC19132	599
Grosvenor Downs Road	FD14567	65	CC19073	541
Grsvnr Drainage	FD14567	65	CC12036	486
Grsvnr Landscaping	FD14567	65	CC12023	475
Hawks Property Parce Map Road	FD14673	215	CC19157	623
Hidden Creek Drainage	FD14554	48	CC12033	484
Hidden Creek Road	FD14554	48	CC19064	532
Hidden Crossing Road	FD14674	216	CC19158	624
Hilltop Court PRD#2	FD14523	502	CC19041	509
Hopkins Village Transit	FD14670	211	CC19178	641
Hopkins Village Water Quality	FD14669	210	CC19154	620
Kailua Park Road	FD14575	75	CC19081	549
Kemper Oaks Road	FD14629	160	CC19128	595
Kentucky Green Road	FD14578	78	CC19083	551
Kentucky Greens Fire	FD14578	78	CC12039	489
Kings Beach Benefit Assess District No 1	FD14518	200	CC19048	516
Lake Oake Estates Road	FD14541	31	CC19052	520
Lakeshore Lights	FD14533	004/A-1	CC19167	630
Livotti Trc Sewer / Water	FD21106	55	CC12047	495
Loomis Ranch Road	FD14628	159	CC19127	594
Mammoth Road	FD14590	96	CC19093	561
Martis Camp Transit	FD14661	200	CC19173	636
Martis Camp Water Quality	FD14660	199	CC19150	616
Martis Valley Recreation	FD14655	194	CC12051	498
Meadow Creek Road	FD14548	41	CC19058	526
Meadow View Estates Road	FD14614	134	CC19115	583
Miner's Creek Road	FD14632	163	CC19130	597
Miner's Ravine Road	FD14615	135	CC19116	584
Monte Verde Estates Road	FD14643	178	CC19139	606
Morgan Knolls R/L/D	FD14685	221	CC19185	648
Mt View Road	FD14565	63	CC19071	539
Naturewood Road	FD14551	44	CC19061	529

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Newcastle Light District	FD14519	300	CC19038	506
Nichols Drive Industrial Park Road	FD14668	208	CC19153	619
North Auburn / Ophir Fire	FD14654	193	CC10015	464
North Park Drainage	FD14570	68	CC12037	487
North Park	FD14570	68	CC12054	501
Northside Transit	FD14666	205	CC19177	640
Northside Water Quality	FD14667	206	CC19152	618
Northstar Highlands PRD #7	FD14528	507	CC19046	514
Northstar Highlands Transit	FD14665	204	CC19176	639
Northstar Highlands Water Quality	FD14658	197	CC19148	614
Oakleaf Glen Road	FD14600	109	CC19102	570
Old Post Lane Road	FD14647	182	CC19143	610
Olive Ranch Road	FD14598	105	CC19100	568
Olympus Village Road	FD14641	176	CC19137	604
Palisades at Squaw Transit	FD14678	223	CC19180	642
Parkview Road	FD14602	113	CC19104	572
Penryn Hills PRD#1	FD14522	501	CC19040	508
Penryn Light District	FD14521	400	CC19039	507
Pheasant Grove Landscaping	FD14581	82	CC12026	478
Pheasant Grove Road	FD14581	82	CC19086	554
Pheasant Knoll Road	FD14612	129	CC19113	581
Pine Ridge Road	FD14603	114	CC19105	573
Pineview Road	FD14583	85	CC19088	556
Placer Corp Center Road	FD14626	157	CC19125	592
Placer Executive Lights	FD14549	42	CC19169	632
Placer Executive Road	FD14549	42	CC19059	527
Placer Gold Industrial Park R/L/D	FD14686	222	CC19186	647
Placer Industrial Park Road	FD14546	39	CC19057	525
Ponderosa Palisades Road	FD14539	19	CC19051	519
Princeton Road	FD14601	111	CC19103	571
Quail Lake Road	FD14536	10	CC19049	517
Quail Oak #3 Road	FD14564	62	CC19070	538
Quail Oaks#1 Landscaping	FD14569	67	CC12024	476
Quail Oaks #1 Road	FD14569	67	CC19075	543
Quail Oaks #3 Landscaping	FD14564	62	CC12022	474
Quartz Drive Self Storage Road	FD14672	214	CC19156	622
Rainbow Valley Road	FD14608	122	CC19109	577
Retreat At Northstar Road	FD14650	187	CC19145	612
Ridgewood Heights PRD #3	FD14524	503	CC19042	510
Riolo Vineyards Library	FD14682	225	CC10051	466
Riolo Vineyards Transit	FD14679	224	CC19181	643
Rock Creek Meadows Road	FD14586	89	CC19091	559
Rockview Road	FD14588	92	CC19092	560
Sabre City Rec Landscaping	FD14537	11	CC12021	473
Sewer Maintenance District #1	FD21000	1	CC12012	469
Sewer Maintenance District #2	FD21001	2	CC12013	471
Sewer Maintenance District #3	FD21002	3	CC12014	472

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Shadowrock Road	FD14574	74	CC19080	548
Sheridan Fire	FD14534	06	CC10009	456
Sheridan Rec Park	FD14534	06	CC12052	499
Sheridan Water	FD21102	1	CC12044	493
Sierra Mesa Road	FD14595	102	CC19097	565
Silver Oak Road	FD14604	115	CC19106	574
Silverwood Road/Trail	FD14624	154	CC19123	590
Southview Road	FD14572	72	CC19078	546
Spring Meadows Pks	FD14543	34	CC12053	500
Spring Meadows Road	FD14543	34	CC19054	522
Spring Valley Road	FD14585	88	CC19090	558
Squaw Valley Park	FD14631	162	CC12056	503
Squirrel Creek Road	FD14566	64	CC19072	540
Stanford Down Road	FD14577	77	CC19082	550
Sterling Point Estates PRD #8	FD14529	508	CC19047	515
Sterling Point Road	FD14613	132	CC19114	582
Stratford Downs Landscaping	FD14577	77	CC12025	477
Stratford Dwns Drainage	FD14577	77	CC12038	488
Sullivan Ranch Road	FD14558	56	CC19067	535
Sunset Estates Road	FD14622	151	CC19121	588
Sunset Terrace Road	FD14557	51	CC19066	534
Sunset West Fire	FD14591	97	CC10013	462
Sunset Whitney Sewer	FD21100	002/A-3	CC12042	492
Sun Valley Oaks Road	FD14640	175	CC19136	603
Tahoe Cedars Transit	FD14680	226	CC19182	644
Tamarack Road	FD14593	99	CC19095	563
The Enclave Road	FD14676	219	CC19160	626
The Grove At Granite Bay Road	FD14659	198	CC19149	615
The Vineyard Road	FD14646	181	CC19142	609
Timberline @ Auburn R/L/D	FD14685	221	CC19185	646
Timberline Road	FD14545	37	CC19056	524
Timilick Transit	FD14663	202	CC19174	637
Timilick Water Quality	FD14662	201	CC19151	617
Trail Head Road	FD14644	179	CC19140	607
Traynor Drainage	FD14562	60	CC12035	485
Treelake Lights	FD14571	69	CC19171	634
Treelake Road	FD14571	69	CC19077	545
Uncle Joes Lane Road	FD14552	45	CC19062	530
Village At Northstar Transit	FD14664	203	CC19175	638
Village At Squaw Valley Road	FD14630	161	CC19129	596
Waldon Woods Road	FD14579	79	CC19084	552
Western Knolls Road	FD14638	170	CC19134	601
Western Placer Fire	FD14576	76	CC10012	461
Whittington Road	FD14606	117	CC19108	576
Winchester Road	FD14620	148	CC19120	587
Woodbridge Lights	FD14544	35	CC19168	631
Woodbridge Road	FD14544	35	CC19055	523

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