

Non-Departmental

<b>COUNTY EXECUTIVE OFFICE</b> <b>NON-DEPARTMENTAL APPROPRIATION SUMMARY</b> Fiscal Year 2018-19					
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER			
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Proposed Budget	FY 2018-19 Final Budget	YOY % Change
<b>GENERAL FUND</b>					
<b>09992 Appropriation for Contingencies-Fund 100</b>	<b>20,616,030</b>	<b>14,406,888</b>	<b>11,885,798</b>	<b>15,704,897</b>	<b>9.01%</b>
<b>10070 Community and Agency Support</b>	<b>6,474,002</b>	<b>8,355,744</b>	<b>9,863,314</b>	<b>11,593,326</b>	<b>38.75%</b>
<b>10790 GF Contrib-Facilities and Infrastructure</b>	<b>10,416,133</b>	<b>11,005,054</b>	<b>12,075,443</b>	<b>25,636,356</b>	<b>132.95%</b>
Criminal Justice Other (Courts/Dispute Resolution)	2,253,230	2,000,528	143,181	144,992	
General Fund Contributions - PS Court Operations			2,137,836	2,138,227	
Grand Jury	152,884	190,661	313,609	315,832	
Indigent Defense	10,415,381	9,689,480	10,682,799	10,686,611	
<b>21480 Criminal Justice Other Programs</b>	<b>12,821,495</b>	<b>11,880,669</b>	<b>13,277,425</b>	<b>13,285,662</b>	<b>11.83%</b>
<b>21700 GF Contribution Public Safety</b>	<b>100,170,703</b>	<b>109,382,162</b>	<b>116,195,927</b>	<b>116,793,934</b>	<b>6.78%</b>
<b>89350 Contribution to Other Debt Service</b>	<b>3,412,350</b>	<b>3,429,430</b>	<b>3,429,509</b>	<b>3,429,509</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND</b>	<b>153,910,713</b>	<b>158,459,947</b>	<b>166,727,416</b>	<b>186,443,684</b>	<b>17.66%</b>
<b>OTHER OPERATING FUNDS</b>					
<b>01102 Criminal Justice CEO - Fund 110</b>	<b>147,498</b>	<b>4,164,166</b>	<b>293,851</b>	<b>970,090</b>	<b>-76.70%</b>
<b>10970 Gold Country Tourism and Promotions - Fund 115</b>	<b>91,482</b>	<b>67,005</b>	<b>0</b>	<b>0</b>	
Administration - Lake Tahoe Tourism & Promotions	7,846,528	8,898,418	28,889	31,413	
County Tahoe Services			1,164,838	1,140,696	
NLT Infrastructure Projects			11,419,448	11,403,243	
NLTRA			3,800,670	3,800,670	
Professional Services Contracts			430,000	342,831	
Transportation Services			3,047,100	3,096,242	
<b>10850 Lake Tahoe Tourism and Promotions - Fund 145</b>	<b>7,846,528</b>	<b>8,898,418</b>	<b>19,890,945</b>	<b>19,815,095</b>	<b>122.68%</b>
<b>22400 Open Space - Fund 150</b>	<b>607,135</b>	<b>5,636,628</b>	<b>1,071,023</b>	<b>3,261,112</b>	<b>-42.14%</b>
<b>89360 Other Debt Service - Fund 190</b>	<b>4,142,751</b>	<b>4,156,512</b>	<b>4,167,544</b>	<b>4,169,152</b>	<b>0.30%</b>
<b>TOTAL OTHER OPERATING FUNDS</b>	<b>12,835,394</b>	<b>22,922,729</b>	<b>25,423,363</b>	<b>28,215,449</b>	<b>23.09%</b>
<b>INTERNAL SERVICE FUNDS</b>					
ACORN	451,235	461,217	573,688		
Countywide Document Management	57,493	267,281	130,166		
IT Enterprises	852,040	689,241	536,897		
Job Aps	41,338	42,412	45,000		
Medias	151,044	180,558	243,057		
Megabyte	386,658	323,831	325,378		
New Financial System / Workday	633,199	501,859	4,617,949		
Other Admin/Overhead (A-87, Training, etc.)	122,819	204,499	1,526,448		
Permits	106,779	150,373	165,870		
<b>06240 Countywide Systems</b>	<b>2,802,605</b>	<b>2,821,271</b>	<b>8,164,453</b>	<b>0</b>	<b>-100.00%</b>
<b>06246 Countywide Radio Systems</b>	<b>2,204,944</b>	<b>2,101,405</b>	<b>1,653,587</b>	<b>0</b>	<b>-100.00%</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,007,549</b>	<b>4,922,676</b>	<b>9,818,040</b>	<b>0</b>	<b>-100.00%</b>
<b>TOTAL ALL FUNDS</b>	<b>171,753,656</b>	<b>186,305,352</b>	<b>201,968,819</b>	<b>214,659,133</b>	<b>15.22%</b>

## Non-Departmental

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**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.

### 09992 – APPROPRIATION FOR CONTINGENCIES

#### Non-Departmental Operations Service System

**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.

#### Proposed Budget Major Adjustment(s):

- Decrease in contribution to other funds of \$3.2 million due to the removal of one-time expenditures of \$1.0 million for building maintenance and \$2.2 million for final payment on a sewer loan.
- Decrease in Transfer Out A-87 costs expenditures of \$387,995.
- Secured Property Tax revenue increases 4.6 percent over FY 2017-18 receipts, or \$5.4 million over FY 2017-18 Final Budget.
- Increase in Sales & Use Taxes revenues of \$1.2 million.
- Increase in Property Tax in Lieu of Vehicle License Fee revenues of \$4.0 million.

#### Final Budget Major Adjustment(s):

- Increase in contribution to other funds of \$3.7 million attributed to the Enterprise Resource Planning project (\$3.1 million) and the Countywide Radio project (\$633,697).
- Increase in Sales Tax in Lieu of Property Tax revenues of \$365,000.
- Increase in Property Tax in Lieu of Vehicle License Fee revenues of \$569,758.

### 10790 - GF CONTRIBUTION – FACILITIES AND INFRASTRUCTURE

#### Capital Facility Projects Service System

**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.

#### Proposed Budget Major Adjustment(s):

- Increase in Operating Transfer Out - Capital Improvements of \$2.7 million for the Coroner's Facility and Elections Warehouse.
- Decrease in Operating Transfer Out - Roads of \$2.0 million due to removal of one-time funding for California Air Resources Board compliant equipment.
- Decrease in Transfer in A-87 Costs of \$492,559.

#### Final Budget Major Adjustment(s):

- Increase in Operating Transfer Out – Capital Improvements of \$2.8 million for ongoing maintenance and rehabilitation of county owned facilities.
- Increase in Operating Transfer Out – Roads of \$13.8 million from the General Fund in order to balance the Public Ways and Facilities Fund.

**10070 - COMMUNITY AND AGENCY SUPPORT**

Non-Departmental Operations Service System

**Purpose:** Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County.

Community and Agency Support funding recommendations are for the following agencies and services:

Contribution to County Library	\$ 2,104,434
Professional Services - Various	\$ 1,246,000
Uninsurable Defense Costs	\$ 1,200,000
Contribution to Open Space	\$ 1,000,000
Economic and Fiscal Studies/ ICF Contracts (Planning)	\$ 870,000
Contribution for Kings Beach Center	\$ 620,000
Retiree Sick Leave Benefit Department Set-Aside	\$ 500,000
Fire District Radio Charges	\$ 307,440
Legislative Advocate Contracts	\$ 256,180
Contributions to In Home Support Services	\$ 250,012
Contribution to Housing	\$ 210,892
Contributions to Other Departments	\$ 210,000
Service Delivery Project	\$ 200,000
Succession Planning	\$ 200,000
LAFCO	\$ 147,169
Sierra-Sacramento Valley Emergency Medical Services	\$ 145,000
Contribution to Flood Control District	\$ 136,100
Area 4 Agency on Aging	\$ 127,790
Other Community Support, Membership, and Contribution	\$ 100,772
Special Community Contributions - Revenue Sharing	\$ 100,000
Priority Based Budgeting Implementation	\$ 100,000
Placer County Air Pollution Control District	\$ 58,580
California State Association of Counties	\$ 51,000
CalPERS Replacement Fund Contribution	\$ 47,000
Tahoe Regional Planning Agency	\$ 44,998
Placer County Resource Conservation District Services	\$ 35,000
Law Enforcement Chaplaincy	\$ 35,000
Tahoe Advanced Planning and Economic Development	\$ 25,000
County Fairgrounds Programs	\$ 25,000
Sacramento Area Council of Governments	\$ 20,100
Law Library	\$ 20,000
Regional Council of Rural Counties	\$ 14,000
Fish and Game	\$ 6,000
Gold Country Fair	\$ 5,000
Contribution to General Liability Insurance	\$ 4,859
<b>Total Recommended Funding</b>	<b>\$ 10,423,326</b>

**Proposed Budget Major Adjustment(s):**

- Decrease in Miscellaneous Expense of \$55,000 for contributions to miscellaneous agencies/services.
- Decrease in Professional Services of \$858,240 for contracted services.
- Increase in Special Department Expense of \$188,820 for contributions to miscellaneous agencies/services.
- Decrease in Operating Transfer Out of \$250,000 for funding of personnel studies.
- Decrease in Contribution to Other Funds of \$376,646 for contributions to miscellaneous agencies/services.
- Increase in Other General Reimbursement revenues of \$94,999.

**Final Budget Major Adjustment(s):**

- Increase in Professional Services of \$866,000 attributed to the funding of Middle Fork related projects (\$620,000) and increasing funding for conservation efforts in the Tahoe area (\$246,000).
- Increase in Contribution to Other Funds of \$820,000 for open space acquisition (\$500,000) and Kings Beach Center tenant relocation costs (\$320,000).
- Increase in Other General Reimbursement revenues of \$620,000 to fund Middle Fork projects.

**21700 - CONTRIBUTION TO PUBLIC SAFETY**

Public Protection Service System

**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.

**Proposed Budget Major Adjustment(s):**

- Increase in Operating Transfer Out of \$517,431 to balance the Fire Control Fund's prior year budget.
- Increase in contribution to public safety of \$6.1 million for support of on-going operations.

**Final Budget Major Adjustment(s):**

- Decrease in Operating Transfer Out of \$517,431 due to removal of one-time contribution to balance the Fire Control Fund.
- Increase in contribution to public safety of \$1.1 million for support of on-going operations.

**21480 - CRIMINAL JUSTICE OTHER PROGRAMS**

Public Protection Service System

**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 provide 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.

**Proposed Budget Major Adjustment(s):**

- Decrease in Public Defender contract of \$413,772.
- Increase in Professional Services Medical of \$110,000 for psychological evaluations.
- Decrease in Other Court Fines revenue of \$90,000.
- Decrease in Traffic School Fees revenue of \$100,000.
- Increase in Index Fee revenue of \$110,000.

**Final Budget Major Adjustment(s):**

- None.

89350 - CONTRIBUTION TO OTHER DEBT SERVICE

Non-Departmental Operations Service System

**Purpose:** Provides funding for the General Fund portion of county debt such as costs associated with certificates of participation.

**Proposed Budget Major Adjustment(s):**

- None.

**Final Budget Major Adjustment(s):**

- None.

01102 - CRIMINAL JUSTICE CEO

Public Protection Service System

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

**Proposed Budget Major Adjustment(s):**

- Decrease in one-time Operating Transfer Out expenditures of \$3.1 million for funding the Acute Mental Health Housing Unit at the South Placer Adult Correctional Facility.

**Final Budget Major Adjustment(s):**

- Increase in Equipment of \$272,141 for completion of jail surveillance project.
- Increase in Operating Transfer Out – Capital Improvements of \$404,042 for funding the Acute Mental Health Housing Unit at the South Placer Adult Correctional Facility.

10850 - LAKE TAHOE TOURISM & PROMOTION

Non-Departmental Operations Service System

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

**Proposed Budget Major Adjustment(s):**

- None.

**Final Budget Major Adjustment(s):**

- Decrease in Project Costs of \$1,424,093 to reflect the updated project expenditures.

22400 - OPEN SPACE

Non-Departmental Operations Service System

**Purpose:** Provides funding as 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.

**Proposed Budget Major Adjustment(s):**

- Decrease in Land acquisition expenditures of \$500,000 for the acquisition of open space.

**Final Budget Major Adjustment(s):**

- Increase in Land acquisition of \$500,000 for the acquisition of open space.
- Increase in Contributions from General Fund revenues of \$500,000 for the acquisition of open space.
- Increase in Contribution to Other Funds of \$1.2 million for the purchase of a Board approved land acquisition.

**89360 - DEBT SERVICE**  
Administrative & Financial Service System

**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.

**Proposed Budget Major Adjustment(s):**

- Increase in Lease Purchase Principal of \$105,000 for debt service obligation payments.
- Decrease in Lease Purchase Interest of \$99,217 for debt service obligation payments.

**Final Budget Major Adjustment(s):**

- None.

Budget Unit General Fund - 100

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 110,536,060	\$ 116,578,703	\$ 121,401,995	\$ 121,401,995
6106 Railroad Unitary Property Taxes	101,603	109,534	110,000	110,000
6107 Unitary & Op Non-Unitary Property Taxes	3,164,601	3,360,713	3,300,000	3,300,000
6108 Property Tax Impounds	13,631		(3,000)	(3,000)
6111 Current Unsecured Property Taxes	2,674,314	2,406,041	2,400,000	2,400,000
6123 RDA Pass-Throughs	3,031,685	3,312,746	3,300,000	3,300,000
6126 Prop Tx ABX1_26 Residual Distr	2,233,378	3,072,593	2,750,000	2,750,000
6132 Delinquent Secured Property Taxes	(2,526)	(3,589)	(125,000)	(125,000)
6140 Delinquent Unsecured Property Taxes	34,512	25,685	35,000	35,000
6154 Other Taxes	1,983,573			
6156 Sales & Use Taxes	15,515,061	16,737,532	16,718,355	16,718,355
6159 Sales Tax in Lieu of Prop Tx	4,532,428	5,690,113	5,335,000	5,700,000
6160 Timber Tax	33,232	68,938	40,000	40,000
6165 Delinquent Unsec Aircraft Property Taxes	660	4,100		
6166 Current Unsec Aircraft Property Taxes	146,817	139,883	100,000	100,000
6167 Hotel/Motel tax	7,186,758	8,096,349	7,500,000	7,500,000
6169 Racehorse Tax	7	27		
6171 Current Supplemental Property Taxes	2,965,741	3,033,913	2,900,000	2,900,000
6196 Delinquent Supplemental Property Taxes	4,076	6,740		
6287 Property Tx In Lieu of Vehicle Lic Fee	35,950,971	37,983,888	39,503,244	40,073,002
<b>Total Taxes</b>	<b>\$ 190,106,582</b>	<b>\$ 200,623,909</b>	<b>\$ 205,265,594</b>	<b>\$ 206,200,352</b>
<b>Licenses, Permits &amp; Franchises</b>				
6770 Franchises	\$ 2,044,494	\$ 1,994,942	\$ 1,900,000	\$ 1,900,000
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 2,044,494</b>	<b>\$ 1,994,942</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>
<b>Fines, Forfeits &amp; Penalties</b>				
6262 Property Tax Penalties from TxLossResFd	\$ 4,942,638	\$ 4,444,085	\$ 4,000,000	\$ 4,000,000
6863 Penalties & Costs-Delinquent Taxes	548,450	403,320	410,000	410,000
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 5,491,088</b>	<b>\$ 4,847,405</b>	<b>\$ 4,410,000</b>	<b>\$ 4,410,000</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 2,506,356	\$ 2,801,648	\$ 2,000,000	\$ 2,000,000
6957 R&T Code Section 5151 Interest Refunded	(34,936)	(14,073)		
6970 Investment Income	(2,145,040)	(1,465,234)		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 326,380</b>	<b>\$ 1,322,341</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>Intergovernmental Revenue</b>				
7148 Federal In Lieu Taxes	\$ 717,597	\$ 983,321	\$	\$
7149 Other In Lieu Taxes	313,724	318,507	315,000	315,000
7205 Homeowners Property Tax Relief	940,353	943,536	940,000	940,000
7234 State Aid - Mandated Costs	74,764	6,289,579		
7407 State Highway Vehicle In-Lieu (B)	139,774	168,199	130,000	130,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 2,186,212</b>	<b>\$ 8,703,142</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>
<b>Charges for Services</b>				
8100 Assessment/Tax Collection Fees	\$ 44,884	\$ 24,772	\$	\$
8219 Casino - Sales Tax In Lieu	716,121	731,344	745,000	745,000
8220 Casino - Property Tax In Lieu	5,722,740	6,035,820	5,873,092	5,873,092
8222 Casino - TOT In Lieu	281,312	323,053	325,000	325,000
8527 Transfer In A-87 Costs	3,452,667	3,339,647	3,123,585	3,123,585
<b>Total Charges for Services</b>	<b>\$ 10,217,724</b>	<b>\$ 10,454,636</b>	<b>\$ 10,066,677</b>	<b>\$ 10,066,677</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 3,325	\$ 27,258	\$	\$
8768 Revenue Cancelled Warrants	651,544	(485,800)		
<b>Total Miscellaneous Revenues</b>	<b>\$ 654,869</b>	<b>\$ (485,542)</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 5,312,024	\$ 106,491	\$	\$
8954 Operating Transfers In		246,001		
<b>Total Other Financing Sources</b>	<b>\$ 5,312,024</b>	<b>\$ 352,492</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 216,339,373</b>	<b>\$ 227,840,325</b>	<b>\$ 225,027,271</b>	<b>\$ 225,962,029</b>

**Expenditures / Appropriations**  
Services & Supplies

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2404 Maintenance Services	\$ 691,438	\$ 778,523	\$ 733,298	\$ 792,670
2406 Maintenance - Janitorial	151,045	165,571	141,935	149,793
2709 Countywide System Charges	10,435	13,759	8,379	8,379
2965 Utilities	125,865	136,757	172,985	179,460
<b>Total Services &amp; Supplies</b>	<b>\$ 978,783</b>	<b>\$ 1,094,610</b>	<b>\$ 1,056,597</b>	<b>\$ 1,130,302</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$	\$ 4,009,468	\$	\$
3551 Transfer Out A-87 Costs	1,570,563	3,473,324	3,061,850	3,061,850
<b>Total Other Charges</b>	<b>\$ 1,570,563</b>	<b>\$ 7,482,792</b>	<b>\$ 3,061,850</b>	<b>\$ 3,061,850</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 9,670,000	\$ 91,897	\$	\$
3780 Contrib to Other Funds	8,396,684	5,176,917		3,745,394
<b>Total Other Financing Uses</b>	<b>\$ 18,066,684</b>	<b>\$ 5,268,814</b>	<b>\$</b>	<b>\$ 3,745,394</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$	\$ 560,672	\$ 392,351	\$ 392,351
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ 560,672</b>	<b>\$ 392,351</b>	<b>\$ 392,351</b>
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$	\$ 7,375,000	\$ 7,375,000
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$</b>	<b>\$ 7,375,000</b>	<b>\$ 7,375,000</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 20,616,030</b>	<b>\$ 14,406,888</b>	<b>\$ 11,885,798</b>	<b>\$ 15,704,897</b>
<b>Net Cost</b>	<b>\$ (195,723,343)</b>	<b>\$ (213,433,437)</b>	<b>\$ (213,141,473)</b>	<b>\$ (210,257,132)</b>

Budget Unit **General Fund - 100**  
Function General  
Activity Community and Agency Support - 10070

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6869 Emergency Med Svc Penalties	\$ 82,738	\$ 88,427	\$ 50,000	\$ 50,000
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 82,738</b>	<b>\$ 88,427</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Intergovernmental Revenue</b>				
7254 Forest Reserve - Title III	\$ 89,489	\$ 34,254	\$	\$
7326 Federal - Other		94,979		
<b>Total Intergovernmental Revenue</b>	<b>\$ 89,489</b>	<b>\$ 129,233</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 47,140	\$ 247,889	\$ 500,000	\$ 1,120,000
8763 Non-Tort Recovery	164,488	12,177		
<b>Total Charges for Services</b>	<b>\$ 211,628</b>	<b>\$ 260,066</b>	<b>\$ 500,000</b>	<b>\$ 1,120,000</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 1,000,000	\$ 177,569	\$	\$
8954 Operating Transfers In		16,631		
<b>Total Other Financing Sources</b>	<b>\$ 1,000,000</b>	<b>\$ 194,200</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,383,855</b>	<b>\$ 671,926</b>	<b>\$ 550,000</b>	<b>\$ 1,170,000</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 65,630	\$ 97,175	\$ 500,000	\$ 500,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 65,630</b>	<b>\$ 97,175</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 236,160	\$ 236,160	\$ 307,440	\$ 307,440
2140 Gen Liability Ins	2,483	3,099	3,637	4,859
2439 Membership/Dues	111,405	114,508	136,258	136,258
2456 Misc Expense		41,515		
2500 Special Contributions	41,750	78,975	100,000	100,000
2511 Printing		143		
2555 Prof/Spec Svcs - Purchased	1,402,942	2,123,026	2,326,000	3,192,000
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	49,000
2709 Countywide System Charges	8,743	9,189	10,114	10,114
2838 Special Dept Expense-1099 Reportable	180	180	180	180
2840 Special Dept Expense	118,375	37,100	650,500	650,500
2844 Training		6,250		
3547 AB2838 - LAFCO Fees	131,610	140,161	147,169	147,169
<b>Total Services &amp; Supplies</b>	<b>\$ 2,102,648</b>	<b>\$ 2,839,306</b>	<b>\$ 3,730,298</b>	<b>\$ 4,597,520</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 401,469	\$ 419,411	\$ 468,578	\$ 511,368
<b>Total Other Charges</b>	<b>\$ 401,469</b>	<b>\$ 419,411</b>	<b>\$ 468,578</b>	<b>\$ 511,368</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 389,917	\$ 550,000	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	140,000	50,000		
3780 Contrib to Other Funds	2,866,961	4,019,085	4,714,438	5,534,438
<b>Total Other Financing Uses</b>	<b>\$ 3,396,878</b>	<b>\$ 4,619,085</b>	<b>\$ 4,714,438</b>	<b>\$ 5,534,438</b>
<b>Intrafund Transfers Out</b>				
5456 I/T-OUT Miscellaneous Expense	\$ 229,178	\$	\$	\$
5556 I/T-OUT Professional Services	561,101	380,767	450,000	450,000
<b>Total Intrafund Transfers Out</b>	<b>\$ 790,279</b>	<b>\$ 380,767</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>Intrafund Transfers In</b>				
5008 I/T-IN County Office Bldg Fund	\$ (282,900)	\$	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (282,900)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 6,474,004</b>	<b>\$ 8,355,744</b>	<b>\$ 9,863,314</b>	<b>\$ 11,593,326</b>
<b>Net Cost</b>	<b>\$ 5,090,149</b>	<b>\$ 7,683,818</b>	<b>\$ 9,313,314</b>	<b>\$ 10,423,326</b>

Budget Unit **General Fund - 100**  
 Function Public Ways and Facilities  
 Activity GF Contrib-Facilities and Infrastructure - 10790

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8527 Transfer In A-87 Costs	\$ 6,442,857	\$ 6,826,578	\$ 6,334,019	\$ 6,334,019
<b>Total Charges for Services</b>	<b>\$ 6,442,857</b>	<b>\$ 6,826,578</b>	<b>\$ 6,334,019</b>	<b>\$ 6,334,019</b>
<b>Total Revenue</b>	<b>\$ 6,442,857</b>	<b>\$ 6,826,578</b>	<b>\$ 6,334,019</b>	<b>\$ 6,334,019</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2709 Countywide System Charges	\$ 91	\$	\$	\$
<b>Total Services &amp; Supplies</b>	<b>\$ 91</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ (33,179)	\$ (50,398)	\$ (9)	\$ (9)
<b>Total Other Charges</b>	<b>\$ (33,179)</b>	<b>\$ (50,398)</b>	<b>\$ (9)</b>	<b>\$ (9)</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 6,228,860	\$ 4,800,000	\$ 7,500,000	\$ 7,250,000
3779 Operating Transfer Out - Roads	3,770,896	5,805,896	3,770,896	17,581,809
3780 Contrib to Other Funds	449,465	449,556	804,556	804,556
<b>Total Other Financing Uses</b>	<b>\$ 10,449,221</b>	<b>\$ 11,055,452</b>	<b>\$ 12,075,452</b>	<b>\$ 25,636,365</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 10,416,133</b>	<b>\$ 11,005,054</b>	<b>\$ 12,075,443</b>	<b>\$ 25,636,356</b>
<b>Net Cost</b>	<b>\$ 3,973,276</b>	<b>\$ 4,178,476</b>	<b>\$ 5,741,424</b>	<b>\$ 19,302,337</b>

Budget Unit **General Fund - 100**  
Function Public Protection  
Activity Criminal Justice Other Programs - 21480

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 25,208	\$ 25,185	\$ 29,000	\$ 29,000
6856 Other Court Fines	570,413	617,758	650,000	650,000
6860 Forfeitures & Penalties	2,965	1,414	4,000	4,000
6871 Traffic School Fees-77%	761,145	907,913	800,000	800,000
6881 Parking Surcharge	13,238	11,888	14,000	14,000
6882 Administrative Screening Fees	3,191	3,787	4,500	4,500
6883 Citation Processing Fee	987	816	1,000	1,000
6884 Penalty Assess-PC 1464	338,753	370,109	400,000	400,000
6885 Rec/Index Fee-GC 27361	472,697	415,189	480,000	480,000
6887 Traffic School Fees-\$24	142,988	169,028	200,000	200,000
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 2,331,585</b>	<b>\$ 2,523,087</b>	<b>\$ 2,582,500</b>	<b>\$ 2,582,500</b>
<b>Charges for Services</b>				
8126 Public Defender Fees	\$ 18,518	\$ 21,357	\$ 19,000	\$ 19,000
8145 Court Fees/Costs	15,852	19,989	18,000	18,000
8146 Probate/Guardianship Investigations	2,550	3,469	4,000	4,000
<b>Total Charges for Services</b>	<b>\$ 36,920</b>	<b>\$ 44,815</b>	<b>\$ 41,000</b>	<b>\$ 41,000</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 58,383	\$ 53,236	\$ 70,000	\$ 70,000
<b>Total Other Financing Sources</b>	<b>\$ 58,383</b>	<b>\$ 53,236</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>Total Revenue</b>	<b>\$ 2,426,888</b>	<b>\$ 2,621,138</b>	<b>\$ 2,693,500</b>	<b>\$ 2,693,500</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$ 2,260	\$ 5,595	\$ 4,150	\$ 4,672
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,260</b>	<b>\$ 5,595</b>	<b>\$ 4,150</b>	<b>\$ 4,672</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 4,584	\$ 5,580	\$ 5,120	\$ 5,120
2068 Food	200	300	250	250
2140 Gen Liability Ins	9,690	8,418	14,812	19,789
2258 Defense Experts	285,087	207,934	350,000	350,000
2259 Grand Jury Meetings	37,018	41,380	35,000	35,000
2292 Maintenance - Software		327		
2404 Maintenance Services	25,435	63,690	21,859	23,598
2406 Maintenance - Janitorial	9,846	10,688	9,158	9,582
2415 Campus Services-PCGC	6,983	7,948	6,838	6,838
2481 PC Acquisition	1,256		5,000	5,000
2498 Contract Public Defender	9,356,880	8,112,049	8,793,000	8,793,000
2511 Printing	5,434	4,520	6,500	6,500
2522 Other Supplies		14	500	500
2523 Office Supplies & Exp	1,935	1,735	2,000	2,000
2524 Postage	2,405	2,943	2,606	2,606
2541 Court Appointed Counsel	498,384	456,116	700,000	700,000
2542 Court Reporting Outside Vendor	7,593	8,044	15,000	15,000
2543 Investigators	124,100	61,123	175,000	175,000
2555 Prof/Spec Svcs - Purchased	61,432	65,530	101,000	101,000
2568 MIS - Services	28,032	35,440	50,452	50,452
2709 Countywide System Charges	24,401	28,786	42,140	42,140
2838 Special Dept Expense-1099 Reportable	28		1,500	1,500
2840 Special Dept Expense		315	30,000	30,000
2844 Training	3,430	3,635	5,000	5,000
2931 Travel & Transportation	1,200		1,000	1,000
2932 Mileage	28,100	30,000	32,000	32,000
2955 Prof & Spec Serv & Med	125,975	273,791	250,000	250,000
2964 Meals/Food Purchases	640	614	320	320
2965 Utilities	21,087	22,369	20,934	21,509
2966 Drug & Alcohol Testing	13,730	31,568	25,000	25,000
<b>Total Services &amp; Supplies</b>	<b>\$ 10,684,885</b>	<b>\$ 9,484,857</b>	<b>\$ 10,701,989</b>	<b>\$ 10,709,704</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 179,709	\$ 166,348	\$ 181,000	\$ 181,000

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity Criminal Justice Other Programs - 21480

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
3551 Transfer Out A-87 Costs	246,545	440,634	456,605	456,605
3972 St Ct Oper - MOE	1,655,840	1,731,245	1,881,181	1,881,181
<b>Total Other Charges</b>	<b>\$ 2,082,094</b>	<b>\$ 2,338,227</b>	<b>\$ 2,518,786</b>	<b>\$ 2,518,786</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 52,253	\$ 51,990	\$ 52,500	\$ 52,500
<b>Total Intrafund Transfers Out</b>	<b>\$ 52,253</b>	<b>\$ 51,990</b>	<b>\$ 52,500</b>	<b>\$ 52,500</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 12,821,492</b>	<b>\$ 11,880,669</b>	<b>\$ 13,277,425</b>	<b>\$ 13,285,662</b>
<b>Net Cost</b>	<b>\$ 10,394,604</b>	<b>\$ 9,259,531</b>	<b>\$ 10,583,925</b>	<b>\$ 10,592,162</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity GF Contribution Public Safety - 21700

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$				
<b>Expenditures / Appropriations</b>								
<b>Services &amp; Supplies</b>								
2709 Countywide System Charges	\$	635	\$	1,404	\$	176	\$	176
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>635</b>	<b>\$</b>	<b>1,404</b>	<b>\$</b>	<b>176</b>	<b>\$</b>	<b>176</b>
<b>Other Charges</b>								
3551 Transfer Out A-87 Costs	\$	52,863	\$	(285,342)	\$	(80,853)	\$	(80,853)
<b>Total Other Charges</b>	<b>\$</b>	<b>52,863</b>	<b>\$</b>	<b>(285,342)</b>	<b>\$</b>	<b>(80,853)</b>	<b>\$</b>	<b>(80,853)</b>
<b>Other Financing Uses</b>								
3775 Operating Transfer Out	\$	1,098,000	\$	1,098,000	\$	1,615,431	\$	1,098,000
3780 Contrib to Other Funds		99,019,205		108,568,100		114,661,173		115,776,611
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>100,117,205</b>	<b>\$</b>	<b>109,666,100</b>	<b>\$</b>	<b>116,276,604</b>	<b>\$</b>	<b>116,874,611</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>100,170,703</b>	<b>\$</b>	<b>109,382,162</b>	<b>\$</b>	<b>116,195,927</b>	<b>\$</b>	<b>116,793,934</b>
<b>Net Cost</b>	<b>\$</b>	<b>100,170,703</b>	<b>\$</b>	<b>109,382,162</b>	<b>\$</b>	<b>116,195,927</b>	<b>\$</b>	<b>116,793,934</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit **General Fund - 100**  
 Function Debt Service  
 Activity Contribution to Other Debt Service - 89350

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
<b>Expenditures / Appropriations</b>				
Other Financing Uses				
3780 Contrib to Other Funds	\$ 3,412,350	\$ 3,429,430	\$ 3,429,509	\$ 3,429,509
<b>Total Other Financing Uses</b>	<b>\$ 3,412,350</b>	<b>\$ 3,429,430</b>	<b>\$ 3,429,509</b>	<b>\$ 3,429,509</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,412,350</b>	<b>\$ 3,429,430</b>	<b>\$ 3,429,509</b>	<b>\$ 3,429,509</b>
<b>Net Cost</b>	<b>\$ 3,412,350</b>	<b>\$ 3,429,430</b>	<b>\$ 3,429,509</b>	<b>\$ 3,429,509</b>

Budget Unit **Public Safety Operations Fund - 110**  
 Function Public Protection  
 Activity Criminal Justice CEO - 1102

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 164,064	\$ 177,608	\$ 100,000	\$ 100,000
6970 Investment Income	(207,270)	(116,182)		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (43,206)</b>	<b>\$ 61,426</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 531,586	\$ 757,306	\$ 110,000	\$ 110,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 531,586</b>	<b>\$ 757,306</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 705,000	\$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$ 705,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 488,380</b>	<b>\$ 1,523,732</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$ 389	\$ 151	\$ 166	\$ 222
2290 Maintenance - Equipment		78,964		
2555 Prof/Spec Svcs - Purchased	28,892		190,000	190,000
2709 Countywide System Charges	231	518	472	472
2840 Special Dept Expense		24,267		
<b>Total Services &amp; Supplies</b>	<b>\$ 29,512</b>	<b>\$ 103,900</b>	<b>\$ 190,638</b>	<b>\$ 190,694</b>
Other Charges				
3551 Transfer Out A-87 Costs	\$ 114,083	\$ 137,560	\$ 103,213	\$ 103,213
<b>Total Other Charges</b>	<b>\$ 114,083</b>	<b>\$ 137,560</b>	<b>\$ 103,213</b>	<b>\$ 103,213</b>
Capital Assets				
4451 Equipment	\$	\$ 826,748	\$	\$ 272,141
<b>Total Capital Assets</b>	<b>\$</b>	<b>\$ 826,748</b>	<b>\$</b>	<b>\$ 272,141</b>
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 3,095,958	\$	\$ 404,042
3780 Contrib to Other Funds	3,903			
<b>Total Other Financing Uses</b>	<b>\$ 3,903</b>	<b>\$ 3,095,958</b>	<b>\$</b>	<b>\$ 404,042</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 147,498</b>	<b>\$ 4,164,166</b>	<b>\$ 293,851</b>	<b>\$ 970,090</b>
<b>Net Cost</b>	<b>\$ (340,882)</b>	<b>\$ 2,640,434</b>	<b>\$ 83,851</b>	<b>\$ 760,090</b>

Budget Unit **Gold Country Tourism and Promotions - 115**  
 Function General  
 Activity Gold Country Tourism and Promotions - 10970

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 796	\$	\$	\$
6970 Investment Income	(989)		402	
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (193)</b>	<b>\$ 402</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ (193)</b>	<b>\$ 402</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Other Financing Uses				
3780 Contrib to Other Funds	\$ 91,482	\$ 67,005	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 91,482</b>	<b>\$ 67,005</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 91,482</b>	<b>\$ 67,005</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 91,675</b>	<b>\$ 66,603</b>	<b>\$</b>	<b>\$</b>

Budget Unit Lake Tahoe Tourism and Promotions - 145  
 Function General  
 Activity Lake Tahoe Tourism and Promotions - 10850

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 10,435,767	\$ 10,746,468	\$ 10,750,000	\$ 10,750,000
<b>Total Taxes</b>	<b>\$ 10,435,767</b>	<b>\$ 10,746,468</b>	<b>\$ 10,750,000</b>	<b>\$ 10,750,000</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 116,933	\$ 181,267	\$ 50,000	\$ 50,000
6970 Investment Income	(105,901)	(125,715)		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 11,032</b>	<b>\$ 55,552</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Revenue</b>	<b>\$ 10,446,799</b>	<b>\$ 10,802,020</b>	<b>\$ 10,800,000</b>	<b>\$ 10,800,000</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$ 4,680	\$ 4,922	\$ 7,512	\$ 10,036
2555 Prof/Spec Svcs - Purchased	248,250	487,265	945,000	632,831
2709 Countywide System Charges	11,368	16,833	21,377	21,377
2855 Project Costs		2,392,151	11,419,448	11,403,243
2898 No Tahoe Resort Assn	4,974,801	3,749,100	3,800,670	3,800,670
<b>Total Services &amp; Supplies</b>	<b>\$ 5,239,099</b>	<b>\$ 6,650,271</b>	<b>\$ 16,194,007</b>	<b>\$ 15,868,157</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 248,000	\$	\$
3780 Contrib to Other Funds	1,342,463	1,604,295	2,705,464	2,979,606
<b>Total Other Financing Uses</b>	<b>\$ 1,342,463</b>	<b>\$ 1,852,295</b>	<b>\$ 2,705,464</b>	<b>\$ 2,979,606</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 1,264,966	\$ 395,852	\$ 991,474	\$ 967,332
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,264,966</b>	<b>\$ 395,852</b>	<b>\$ 991,474</b>	<b>\$ 967,332</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 7,846,528</b>	<b>\$ 8,898,418</b>	<b>\$ 19,890,945</b>	<b>\$ 19,815,095</b>
<b>Net Cost</b>	<b>\$ (2,600,271)</b>	<b>\$ (1,903,602)</b>	<b>\$ 9,090,945</b>	<b>\$ 9,015,095</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit **Open Space Fund - 150**  
 Function General  
 Activity **Open Space - 22400**

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 62,896	\$ 90,866	\$ 5,000	\$ 5,000
6970 Investment Income	(63,930)	(2,756)		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (1,034)</b>	<b>\$ 88,110</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Donations</b>				
8755 Donation	\$ 257,444	\$ 208,106	\$ 200,000	\$ 200,000
<b>Total Donations</b>	<b>\$ 257,444</b>	<b>\$ 208,106</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000
8780 Contributions from Other Funds	230,240	950,576	200,000	200,000
<b>Total Other Financing Sources</b>	<b>\$ 1,230,240</b>	<b>\$ 1,950,576</b>	<b>\$ 700,000</b>	<b>\$ 1,200,000</b>
<b>Total Revenue</b>	<b>\$ 1,486,650</b>	<b>\$ 2,246,792</b>	<b>\$ 905,000</b>	<b>\$ 1,405,000</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$	\$	\$ 266	\$ 355
2709 Countywide System Charges	64	553	757	757
2840 Special Dept Expense			200,000	200,000
<b>Total Services &amp; Supplies</b>	<b>\$ 64</b>	<b>\$ 553</b>	<b>\$ 201,023</b>	<b>\$ 201,112</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 230,240	\$ 120,000	\$ 200,000	\$ 200,000
<b>Total Other Charges</b>	<b>\$ 230,240</b>	<b>\$ 120,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Capital Assets</b>				
4001 Land	\$ 376,831	\$ 5,296,075	\$ 550,000	\$ 1,050,000
<b>Total Capital Assets</b>	<b>\$ 376,831</b>	<b>\$ 5,296,075</b>	<b>\$ 550,000</b>	<b>\$ 1,050,000</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 50,000	\$	\$
3780 Contrib to Other Funds		170,000	120,000	1,310,000
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>\$ 220,000</b>	<b>\$ 120,000</b>	<b>\$ 1,310,000</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 607,135</b>	<b>\$ 5,636,628</b>	<b>\$ 1,071,023</b>	<b>\$ 2,761,112</b>
<b>Net Cost</b>	<b>\$ (879,515)</b>	<b>\$ 3,389,836</b>	<b>\$ 166,023</b>	<b>\$ 1,356,112</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

Budget Unit Debt Service Fund - 190  
 Function Debt Service  
 Activity Other Debt Service - 89360

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 6,958	\$ 8,650	\$ 4,800	\$ 4,800
6955 Interest with Fiscal Agent	435	1,499		
6970 Investment Income	(3,482)	(2,772)		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 3,911</b>	<b>\$ 7,377</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,136,784	\$ 4,153,864	\$ 4,153,943	\$ 4,153,943
<b>Total Other Financing Sources</b>	<b>\$ 4,136,784</b>	<b>\$ 4,153,864</b>	<b>\$ 4,153,943</b>	<b>\$ 4,153,943</b>
<b>Total Revenue</b>	<b>\$ 4,140,695</b>	<b>\$ 4,161,241</b>	<b>\$ 4,158,743</b>	<b>\$ 4,158,743</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$	\$	\$ 4,785	\$ 6,393
2555 Prof/Spec Svcs - Purchased	3,408	2,408	4,100	4,100
2709 Countywide System Charges	48	11,844	13,616	13,616
<b>Total Services &amp; Supplies</b>	<b>\$ 3,456</b>	<b>\$ 14,252</b>	<b>\$ 22,501</b>	<b>\$ 24,109</b>
Other Charges				
3810 Lease Purchase Principal	\$ 2,715,000	\$ 2,800,000	\$ 2,905,000	\$ 2,905,000
3830 Lease Purchase Interest	1,415,395	1,330,360	1,231,143	1,231,143
<b>Total Other Charges</b>	<b>\$ 4,130,395</b>	<b>\$ 4,130,360</b>	<b>\$ 4,136,143</b>	<b>\$ 4,136,143</b>
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 8,900	\$ 11,900	\$ 8,900	\$ 8,900
<b>Total Intrafund Transfers Out</b>	<b>\$ 8,900</b>	<b>\$ 11,900</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,142,751</b>	<b>\$ 4,156,512</b>	<b>\$ 4,167,544</b>	<b>\$ 4,169,152</b>
<b>Net Cost</b>	<b>\$ 2,056</b>	<b>\$ (4,729)</b>	<b>\$ 8,801</b>	<b>\$ 10,409</b>