

Public Works and Facilities

PUBLIC WORKS AND FACILITIES DEPARTMENT					
APPROPRIATION SUMMARY					
Fiscal Year 2018-19					
ADMINISTERED BY:					
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Requested Budget	FY 2018-19 Recommended Budget	YOY % Change
<b>GENERAL FUND</b>					
<b>11280 Public Works Administration</b>	<b>907,582</b>	<b>1,079,145</b>	<b>1,304,968</b>	<b>1,267,030</b>	<b>17.41%</b>
Floodplain	98,401	110,527	85,692	83,998	
GIS	119,786	150,316			
Martis Valley CSA	862,477	365,843			
National Poll Discharge Elimin System Admin/Overhead	43,180	-455,940	-224,956	-225,804	
NPDES	-402,834	741,450			
Stormwater Quality			955,847	941,440	
<b>11410 National Poll Discharge Elimin System</b>	<b>721,010</b>	<b>912,196</b>	<b>816,583</b>	<b>799,634</b>	<b>-12.34%</b>
Acquisitions	160,076	181,585	201,595	201,595	
Asset Management	608,653	444,420	343,350	343,350	
County As Tenant		83,124	289,931	289,932	
Economic Development		209,143			
Property Management Admin/Overhead	-946	354,413	400,709	397,860	
<b>10670 Property Management</b>	<b>767,783</b>	<b>1,272,685</b>	<b>1,235,585</b>	<b>1,232,737</b>	<b>-3.14%</b>
Facility Services Admin/Overhead	1,157,724	2,017,766	666,970	574,927	
Facility Services Administration			1,410,744	1,340,429	
<b>11250 Facility Services Administration</b>	<b>1,157,724</b>	<b>2,017,766</b>	<b>2,077,714</b>	<b>1,915,356</b>	<b>-5.08%</b>
Community Recreation Support	403,111	677,908	163,300	163,300	
General Administration & Overhead Capital Imp					
Landscaped Grounds Maintenance	149,893	157,255	1,021,327	1,084,327	
Open Space and Trail System	644,619	715,006	-98,000	52,000	
Parks & Grounds Maintenance Admin/Overhead	1,294,754	1,249,958	4,042,516	3,954,680	
Parks Development and Maintenance	1,272,160	1,194,503	-53,608	-75,000	
Public Landscape Maintenance	322,503	584,883			
<b>74250 Parks &amp; Grounds Maintenance</b>	<b>4,087,040</b>	<b>4,579,513</b>	<b>5,075,535</b>	<b>5,179,307</b>	<b>13.10%</b>
Heritage Education	733,995	339,140	340,930	339,431	
Historic Preservation	231,656	273,667	203,025	201,526	
Operations	301,579	332,511	137,668	137,470	
Placer County Museum Admin/Overhead	1,841	358,243	847,090	834,248	
Volunteer Management	29,933	329,571	194,143	192,642	
<b>74300 Placer County Museum</b>	<b>1,299,004</b>	<b>1,633,132</b>	<b>1,722,856</b>	<b>1,705,317</b>	<b>4.42%</b>
<b>TOTAL GENERAL FUND</b>	<b>8,940,143</b>	<b>11,494,437</b>	<b>12,233,241</b>	<b>12,099,381</b>	<b>5.26%</b>
<b>OTHER OPERATING FUNDS</b>					
<b>32760 Special Aviation - Fund 107</b>	<b>2,424</b>	<b>15,000</b>	<b>12,503</b>	<b>12,503</b>	<b>-16.65%</b>
Abandonments		177,583			
Blue Canyon Airport		101,153			
Bridge Program	20,276	19,072,385			
Engineering Overhead			7,367,574	1,041,691	
Environmental Capital Projects	23,093,513	6,408,789			
Environmental Projects			5,100,801	2,194,674	
Implement Environmental Capital Projects		1,881,137			
Implement Roadway Capital Projects		2,691,319			
Misc - Outside Assist, Utility Underground, Blue Cyn		101,144			

# Public Works and Facilities

Misc Projects/Prof Eng Svcs	78,636	101,143	34,904	34,904	
Public Works Engineering Admin/Overhead	1,866,061	659,187			
Road Fund		2,300,303			
Traffic Engineering		758,133			
Transportation Planning/Traffic Engineering	1,830,707	12,132,210	1,363,465	1,300,465	
Transportation Projects			61,888,510	8,272,397	
Utility Undergrounding		133,875			
<b>11320 Public Works Engineering - Fund 120</b>	<b>26,889,193</b>	<b>46,518,361</b>	<b>75,755,254</b>	<b>12,844,131</b>	<b>-72.39%</b>
Public Works Road Maintenance Admin/Overhead	-628,503	3,959,160			
Roads Overhead			25,578,456	24,511,037	
Roadway and Shoulder Maintenance	13,708,576	13,931,476			
Snow Removal	4,438,254	3,309,993	3,701,763	1,963,686	
<b>32600 Public Works Road Maintenance - Fund 120</b>	<b>17,518,327</b>	<b>21,200,629</b>	<b>29,280,219</b>	<b>26,474,723</b>	<b>24.88%</b>
Capital Improvements Admin/Overhead	-1,186,123	-903,814		139,434	
Construction	46,661,222	66,516,900		98,306,884	
Design		365,824		-3,182	
General Administration & Overhead Capital Imp		15,087	574,565	551,543	
Hazardous Materials		365,823			
Planning / Programming		365,823		-4,669	
<b>10780 Capital Improvements - Fund 140</b>	<b>45,475,099</b>	<b>66,725,643</b>	<b>574,565</b>	<b>98,990,010</b>	<b>48.35%</b>
<b>TOTAL OTHER OPERATING FUNDS</b>	<b>89,885,043</b>	<b>134,459,633</b>	<b>105,622,541</b>	<b>138,321,367</b>	<b>2.87%</b>
<b>ENTERPRISE FUNDS</b>					
Capital Equipment/Projects PCT		2,281,000			
Commuter Bus		938,415			
Dial-A-Ride		1,467,999			
Fixed-Route PCT		3,933,877			
Placer Transit	7,074,053		7,853,976	7,244,654	
Placer Transit Admin/Overhead	96,800	394,895	278,998	278,998	
Vanpool		339,187			
<b>06000 Placer County Transit</b>	<b>7,170,853</b>	<b>9,355,373</b>	<b>8,132,974</b>	<b>7,523,652</b>	<b>-19.58%</b>
Capital Equipment/Projects TART		1,326,000			
Fixed-Route PCT					
Fixed-Route TART		6,841,561			
Paratransit		52,974			
TART Transit	5,972,862		10,517,458	6,521,736	
<b>06020 TART</b>	<b>5,972,862</b>	<b>8,220,535</b>	<b>10,517,458</b>	<b>6,521,736</b>	<b>-20.67%</b>
Closed Landfill Operations - ERL	632,029	601,400	597,558	597,558	
Garbage Collection, Disposal & Recycling - ERL	1,086,767	1,069,151	997,996	997,996	
<b>02890 Eastern Region Landfill</b>	<b>1,718,796</b>	<b>1,670,551</b>	<b>1,595,554</b>	<b>1,595,554</b>	<b>-4.49%</b>
<b>02200 Kings Beach Center</b>	<b>362,548</b>	<b>508,069</b>	<b>453,951</b>	<b>703,951</b>	<b>38.55%</b>
Closed Landfill Operations - SWM	586,991	1,764,235	1,248,494	1,248,494	
Garbage Collection, Disposal & Recycling - SWM	1,064,845	557,125	3,974,597	3,974,597	
<b>04500 Solid Waste Management</b>	<b>1,651,836</b>	<b>2,321,360</b>	<b>5,223,091</b>	<b>5,223,091</b>	<b>125.00%</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>16,876,895</b>	<b>22,075,888</b>	<b>25,923,028</b>	<b>21,567,984</b>	<b>-2.30%</b>
<b>INTERNAL SERVICE FUNDS</b>					
<b>06300 Public Works Fleet Operations</b>	<b>8,087,359</b>	<b>9,215,141</b>	<b>8,892,564</b>	<b>8,848,788</b>	<b>-3.98%</b>
<b>02500 Placer County Government Center Campus</b>	<b>1,984,950</b>	<b>2,394,049</b>	<b>1,927,251</b>	<b>1,927,251</b>	<b>-19.50%</b>
Building Maintenance	6,725,807	5,620,406	5,998,480	5,511,900	
Building Maintenance Admin/Overhead	5,265,082	2,605,317	4,541,059	4,204,461	
Countywide Utilities	3,649,733	3,780,000	3,780,000	3,780,000	

## Public Works and Facilities

Custodial Services	2,472,001	3,238,309	3,394,353	3,219,017	
Facility Projects	1,482,201	383,217	385,578	385,578	
<b>02650 Building Maintenance</b>	<b>19,594,824</b>	<b>15,627,249</b>	<b>18,099,470</b>	<b>17,100,956</b>	<b>9.43%</b>
Catered Meal Services					
Food Service Admin		1,419,757	634,040	634,040	
Jail Meal Services		2,071,021	2,794,000	2,794,000	
Juvenile Detention Meal Services		147,656	46,000	46,000	
<b>02030 Food Services Program</b>	<b>0</b>	<b>3,638,434</b>	<b>3,474,040</b>	<b>3,474,040</b>	<b>NA</b>
Environmental Utilities Admin/Overhead	2,896,815	2,789,402	5,127,629	5,103,921	
Solid Waste - EU	3,231,866	3,477,116	2,571,327	2,559,007	
Wastewater	4,661,287	5,001,372	4,388,001	4,377,180	
Water Resources	399,611	445,418	397,479	672,312	
<b>06280 Environmental Utilities</b>	<b>11,189,579</b>	<b>11,713,308</b>	<b>12,484,436</b>	<b>12,712,420</b>	<b>8.53%</b>
<b>TOTAL INTERNAL SERVICES FUNDS</b>	<b>40,856,712</b>	<b>42,588,181</b>	<b>44,877,761</b>	<b>44,063,455</b>	<b>3.46%</b>
<b>TOTAL ALL FUNDS</b>	<b>156,558,793</b>	<b>210,618,139</b>	<b>188,656,571</b>	<b>216,052,187</b>	<b>2.58%</b>

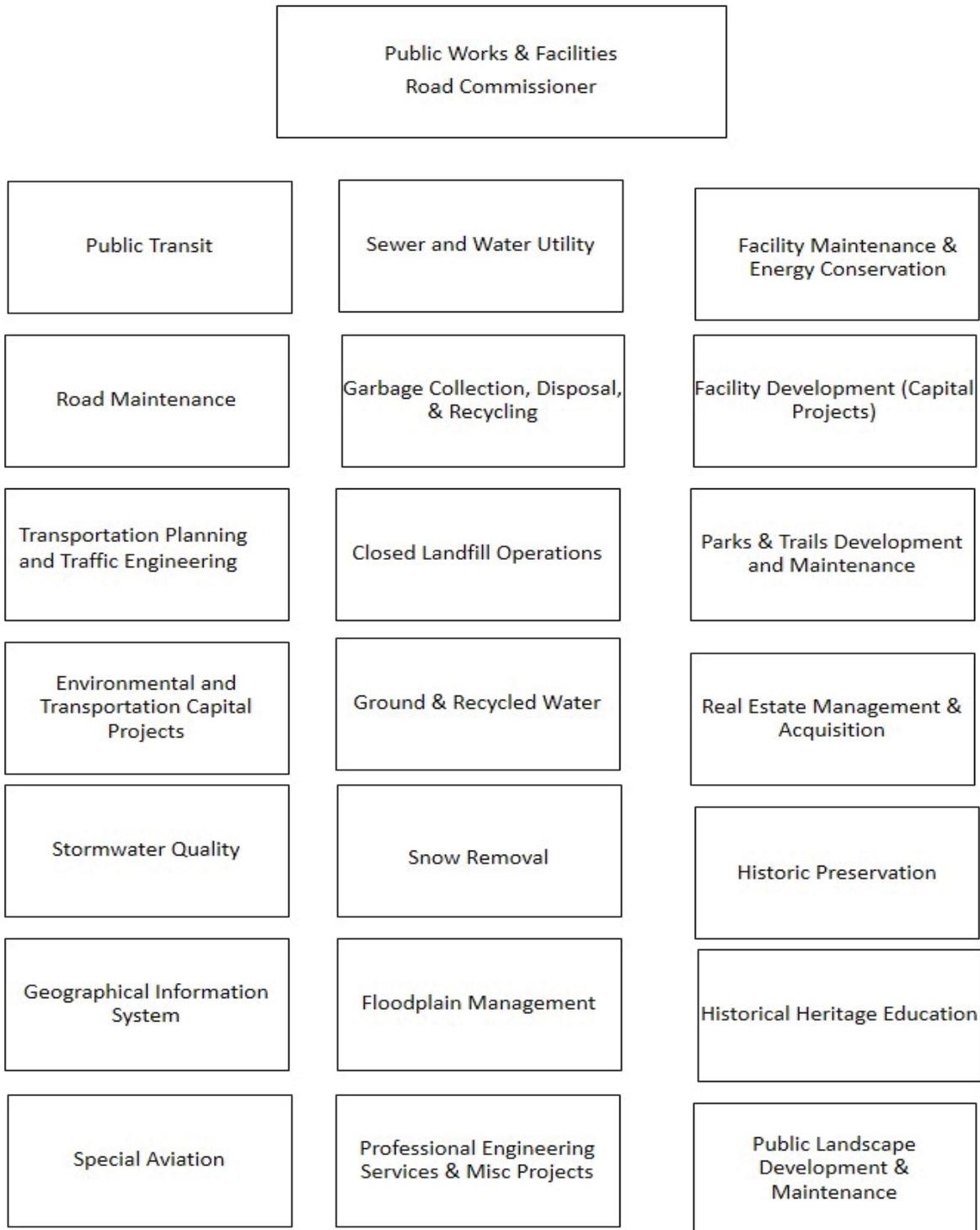
<b>FUNDED POSITIONS</b>					
100-11280 Public Works Administration	10	11	11	11	
100-11410 National Poll Discharge Elimination System	4	4	3	3	
100-10670 Property Management	8	8	8	8	
100-11250 Facility Services Administration	14	14	14	14	
100-74250 Parks & Grounds Maintenance	22	22	21	21	
100-74300 Placer County Museum	7	7	7	7	
120-11320 Public Works Engineering	38	33	34	33	
120-32600 Public Works Road Maintenance	75	76	78	76	
140-10780 Capital Improvements	11	11	12	12	
210-06000 Placer County Transit	27	28	28	28	
210-06020 TART	23	32	32	32	
250-02650 Building Maintenance	41	40	37	37	
250-06300 Public Works Fleet Operations	23	24	23	23	
260-06280 Environmental Utilities	62	62	62	62	
<b>TOTAL FUNDED POSITIONS</b>	<b>365</b>	<b>372</b>	<b>370</b>	<b>367</b>	<b>-1.34%</b>
<b>TOTAL ALLOCATED POSITIONS</b>	<b>448</b>	<b>448</b>	<b>449</b>	<b>448</b>	<b>0.00%</b>

### Mission Statement

**Public Works** - Plan, develop, operate and maintain a safe, efficient and well maintained transportation system and services.

**Facility Services** - To plan, construct, manage, 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.

## DEPARTMENT OF PUBLIC WORKS & FACILITIES



11280 – PUBLIC WORKS ADMINISTRATION

Land Use System

**Purpose:** Provides management and administrative support to the operating divisions of the Public Works and Facilities 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.

**FY 2018-19 Highlights:** No personnel changes for the 2018-2019 fiscal year and revenues are supported by the divisions Public Works Administration is supporting.

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

- Increase in Administrative Services revenue of \$191,618 for charges to Public Works divisions supported by the department.

11410 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM – NPDES

Land Use System

**Purpose:** Protects the County’s surface and ground waters from the effects of storm water pollutants.

**FY 2018-19 Highlights:** The NPDES Phase II General Municipal Storm Water Quality Permits covering the Truckee River Watershed and portions of the western county will expire in June 2018, are due for renewal by the State Water board. The Tahoe Basin NPDES Permit, renewed last year, continues implementation of Total Maximum Daily Load (TMDL) objectives, increasing sediment and nutrient load reduction targets and requiring expanded water quality monitoring. NPDES permits require implementation of the State Water Board’s Trash TMDL program, commencing with submittal of plans by December 2018 for trash capture in locally identified priority areas. Updated and new Federal Emergency Management Agency (FEMA) floodplain mapping will be adopted, and a new phase of floodplain mapping studies commenced.

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

- Decrease in Salaries and Benefits of \$111,236 due to moving a Senior GIS Tech position to the Environmental Utilities appropriation.

PBB PROGRAMS - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

**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.

**Program Cost: \$941,440**

**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.

**Program Cost: \$83,998**

10670 – REAL ESTATE SERVICES

Land Use System

**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.

**FY 2018-19 Highlights:**

The Acquisition Program will continue to support several County initiatives:

- Economic development - acquire Tourist Accommodation Units (TAUs) in the Tahoe basin to help incentivize development
- Placer County Conservation Program (PCCP) / Placer Legacy Program - acquire property interests to secure mitigation lands, support Hidden Falls Park Expansion efforts and conserve of agricultural lands.
- Homeless initiative - locate future emergency shelters in the Auburn and South Placer area
- Complete the Tahoe City Firehouse reuse process that may result in a multi-use flexible facility for both the Tahoe City community and visitors
- Sell three Successor Agency properties and support the ultimate disposition and redevelopment of the Kings Beach Center. Manage 20 commercial/residential tenants until the Kings Beach Center is sold.
- Negotiate transactional agreements with the Placer Valley Tourism’s plan for development of indoor event center and support this entity’s efforts to obtain approvals, design, and renovate the Fairgrounds.
- The County as Tenant Program will secure radio tower site(s) for the County’s public safety communication needs.

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

- None.

PBB PROGRAMS – REAL ESTATE SERVICES

**Real Estate Asset Management** – Identifies, negotiates and manages leases for privately owned buildings and facilities when county operations cannot be accommodated in existing county-owned facilities. Manages and leases county-owned properties, sell surplus property and research and respond to inquiries raised by the public, other agencies, and county departments.

**Program Cost: \$343,350**

**Acquisitions** – 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, disposition or leasing activities to promote economic development.

**Program Cost: \$201,595**

**County As Tenant** – Identifies, negotiates and manages leases for privately owned buildings and facilities when county operations cannot be accommodated in existing county-owned facilities.

**Program Cost: \$289,932**

11250 - FACILITY SERVICES ADMINISTRATION

Land Use System

**Purpose:** Provides management and administrative support to the operating divisions of the Public Works and Facilities 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.

**FY 2018-19 Highlights:** Administration continues to refine the Department's goals with Priority Base Budgeting and is coordinating efforts on combining like responsibilities between the two administrative divisions.

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

- Increase in transfer of General Fund revenue of \$167,346 for administrative staff time of General Fund departments.
- Increase in transfer of County Office Building Fund revenue of \$66,092 for administrative staff time relating to capital projects.
- Increase in Facility Services Administrative Support revenue of \$400,651 for administrative staff time relating to external agencies.

74250 - PARKS & GROUNDS SERVICES

Community and Cultural System

**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. 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.

**FY 2018-19 Highlights:** Completion of the first ever Countywide Parks and Trails Master Plan in fall 2018 will provide the public and decision makers with a recreational capital improvement program, comprehensive trail plan, strategic plan for the Parks Division, funding analysis, and updated standards and service levels.

The completion of Environmental Review for the Hidden Falls Regional Park Expansion Project in late 2018 will position the County to increase the popular Hidden Falls Park from 1,200 acres to 4,000 acres with a 60 mile trail system and multiple trailheads.

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

- Increase in Professional Services of \$705,984 for contracted services relating to park and open space landscape maintenance, trail maintenance, and fuel reduction.
- Increase in Equipment of \$99,000 for the replacement of 2 mowers, an ATV utility vehicle and a utility tractor.
- Increase in County Office Building Fund revenues of \$50,000.

PBB PROGRAMS - PARKS & GROUNDS SERVICES

**Parks Development and 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

## Public Works and Facilities

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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.

**Program Cost: (\$75,000)**

**Open Space and Trail System** – Plans and develops a system of interconnected trails throughout Placer County and adjacent jurisdictions for hiking, bicycling, and equestrian use. Manages County open space properties and promotes fire safety with strategies that minimize labor, including agency partnerships and grazing. Accomplishes goals in partnership with citizens, volunteers, other agencies and private developers.

**Program Cost: \$52,000**

**Community Recreation Support** – Works with the development community and other Departments to ensure new development conforms to park, trail, and vegetation standards of the General Plan, community plans, and adopted service level standards; ensures new development pays its fair share of development and ongoing costs through the administration of fee programs, assessments, and 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.

**Program Cost: \$163,300**

**Landscaped Ground Maintenance** – Maintains county roadway medians and corridor landscaping to provide an aesthetic experience, while exceeding water conservation goals and minimizing labor.

**Program Cost: \$1,084,327**

## 74300 - PLACER COUNTY MUSEUMS

### Community and Cultural System

**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.

**FY 2018-19 Highlights:** The Historical Heritage Education program will expand the Community Education program to include monthly free programs for the public. This program will continue to expand the Fourth Grade Gold Rush Program, using facilities at the new Gold Rush Museum, and continue successes of the Living History Program for Placer County Third Graders. This program will also complete the Gold Rush Museum with a grand opening on August 17, 2018 and will continue to grow the Heritage Trail summer-long event. The Historic Preservation program will begin a major photograph, document, book and map scanning project and will upload digital files into Preservica, an online database that will be accessible to the public.

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

- Decrease in contributions from other funds revenue of \$12,000 due to removal of one-time Heritage Trail Trust revenue.

## PBB PROGRAMS - PLACER COUNTY MUSEUMS

**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.

**Program Cost: \$339,431**

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**Historic Preservation** – Preserves the artifacts, documents and photographs in the Division’s collection. Assists the public with research, conservation and preservation questions.

**Program Cost: \$201,526**

**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.

**Program Cost: \$137,470**

**Volunteer Management** - Recruit, train and manage volunteers to work in our museums, facilities or programs. Conduct volunteer recognition and appreciation activities.

**Program Cost: \$192,642**

### 32760 - SPECIAL AVIATION

#### Land Use System

**Purpose:** Maintains the Blue Canyon Airport for general aviation use.

**FY 2018-19 Highlights:** Perform annual maintenance and repairs of emergency landing strip for small aircraft and emergency use by U.S. Forest Service during fire season.

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

- Increase in General Liability Insurance of \$2,497 for third party airport insurance.
- Increase in Professional Services of \$2,500 for procurement of airport maintenance materials.
- Decrease in Appropriation for Contingencies expenditures of \$2,500.

### PBB PROGRAMS – SPECIAL AVIATION

**Blue Canyon Airport** – Repair and maintain airport runway surfacing and lighting system, and manage surrounding vegetation in accordance with FAA standards.

**Program Cost: \$12,503**

### 11320 - ENGINEERING, TRANSPORTATION & CONSTRUCTION

#### Land Use System

**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.

**FY 2018-19 Highlights:** Engineering projects such as bridges, roads, pedestrian facilities, and Tahoe environmental enhancement projects are in various stages of development from environmental review to being under construction. Some of the larger projects the Design groups are working on are: Placer Parkway Phase I, Walerga Road Bridge, Watt Avenue Bridge, roundabouts at Bell Road and I-80, a roundabout at SR267 / SR28 intersection, and continued coordination with the construction activities on the SR 89 / Fanny Bridge Project. In addition, there are several other bridges, trails, and pedestrian facilities that are being worked on by both the Tahoe and Auburn Engineering groups. We anticipate the Cook Riolo pathway and the brewer Road Bridge to be out to construction this year. Transportation Planning will continue to support CDRA in reviewing private land development projects, review County roadways for safety issues, and work with the community over traffic concerns.

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

- Increase in project expenditures of \$27.2 million related to estimated projects for FY 2018-19.
- Increase in Intangible Assets expenditures of \$900,000 due to easement purchases for projects.
- Increase in Transfer-Out Professional Services of \$1.2 million for Road Maintenance and Rehabilitation Account (RMRA) projects utilizing road crews.
- Increase in State Aid for Construction revenues of \$573,016 for projects tied to State funding.
- Increase in Federal Aid for Construction revenues of \$15.1 million for projects tied to Federal funding.

PBB PROGRAMS - ENGINEERING, TRANSPORTATION & CONSTRUCTION

**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.

**Program Cost: \$4,935,995**

**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.

**Program Cost: \$61,817,582**

**Miscellaneous Projects (Assist Others, Utility Undergrounding, Blue Canyon Airport)** – Designs, permits, and delivers projects for other divisions or departments and manages programs such as utility undergrounding project development and the Blue Canyon Airport to ensure it is accessible and maintained in a satisfactory condition.

**Program Cost: \$34,904**

**Transportation Planning / Traffic Engineering** – Manage traffic safety and traffic operations on county maintained roadways. Included within traffic safety is the Traffic Accident Analysis System (TAAS) which actively works to reduce the number and severity of traffic collisions. Update the Circulation Elements of the County General Plan and various Community Plans. As part of these updates, Capital Improvement Programs (CIP) is developed to support desired traffic flow on roadways within the plan area boundaries. Traffic Impact Fees are then developed based on the CIP and collected to insure the identified future improvements are funded by collecting fair contributions toward the needed improvements. Review land development projects submitted to the county through the Community Development Resource Agency (CDRA) Planning Services Division.

**Program Cost: \$1,363,465**

**32600 - ROAD MAINTENANCE**

Land Use System

**Purpose:** Provides safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

**FY 2018-19 Highlights:** The Road Maintenance Division continues to rebuild staffing levels in an effort to keep up with the increasing maintenance requirements and expectations. Over the next few years we expect continued retirements of key leadership positions so we are preparing for that eventuality. Highway User Tax (HUTA) revenues are projected to increase, but with one-time repayment of previously withheld funds. Senate bill 1 (SB1)

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gas tax revenue will result in several major projects including extensive surface treatments Countywide. The Snow Removal Program will continue the operation of one of the largest snow removal programs in the State.

### Proposed Budget Major Adjustment(s):

- Increase in Regular Equipment Fleet Services of \$500,000 for cost increase to repair road maintenance equipment.
- Decrease in Snow Equipment Fleet Services of \$100,000 for cost reduction for snow equipment repairs.
- Decrease in Aggregates & Oil of \$399,187 for slurry seal and patch pave.
- Decrease in Signing & Safety Material of \$200,000 due to reduction in need for raw material for signage.
- Increase in Equipment of \$614,000 for the purchase of road maintenance equipment.
- Increase in Road Fund transfer in of \$1.0 million from Engineering and Transportation for the use of road crews for various road projects.
- Increase in Professional Services transfer out of \$6.9 million for Road Maintenance and Rehabilitation Account (RMRA) projects in Engineering and Transportation.
- Increase in State Highway Users Tax revenue of \$868,278.
- Increase in RMRA revenue of \$4.9 million.
- Increase in Highway User Excise Tax revenue of \$1.6 million.
- Increase in Federal Forest Reserve revenue of \$50,000.
- Increase in State Highway Users Tax, Section 2105 revenue of \$119,851.
- Increase in Other General Reimbursement revenue of \$104,000 for County Service Area snow removal.
- Decrease in Contribution from General Fund revenues of \$1.0 million.

### PBB PROGRAMS – ROAD MAINTENANCE

**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.

**Program Cost: \$23,897,036**

**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.

**Program Cost: \$1,963,686**

### 10780 - CAPITAL IMPROVEMENTS

#### Land Use System

**Purpose:** Plans, designs, and constructs facilities in accordance with plans endorsed by the Board of Supervisors.

**FY 2018-19 Highlights:** The Facility Development program continues the development of the Placer County Government Center Master Plan and Environmental Documentation. The program will also begin the Design-Build delivery of the new Health & Human Services building; continue the SB 863 Design-Build delivery of the South Placer Acute Mental Health Housing Unit; commence the Design-Build delivery of a new Coroner Facility; start the Design-Build delivery of a Regional Crime Lab Facility, the design and Construction of improvements to relocate the Elections Warehouse to Building 301, and the design and Construction of Auburn Jail Housing Unit 3 Modifications. This program will also complete the County-Wide Americans with Disabilities Act (ADA) Self

## Public Works and Facilities

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Evaluation and Transition Plan and continue with the analysis and implementation of appropriate security measures at identified facilities.

### Proposed Budget Major Adjustment(s):

- Increase in Buildings & Improvements of \$32.0 million based on estimated projects to be in process or completed in FY 2018-19.
- Increase in State Aid for Construction revenues of \$29.7 million.
- Increase in Operating Transfer In – Capital Improvements revenues of \$25.2 million.

### PBB PROGRAMS – CAPITAL IMPROVEMENTS

**Construction** – Provide efficient, cost effective management and delivery of the construction of County Capital Projects, within identified budgets and schedules.

**Program Cost: \$98,306,884**

**Design** – Provide efficient and cost effective in-house design/management of design services that are responsive to the client department's needs and deliver sustainable, energy efficient facilities intended to have a functional life of 50-100 years.

**Program Cost: (\$3,181)**

**Planning/Programming** – Provide pre-design services, working with County departments to determine short and long term operational needs, space requirements and adjacencies. Develop the architectural program and conceptual cost estimates required to serve as the basis of design.

**Program Cost: (\$4,669)**

### 06000 - PLACER COUNTY TRANSIT (ENTERPRISE FUND)

#### Land Use System

**Purpose:** Provides safe and reliable service within and between the communities of western Placer County.

**FY 2018-19 Highlights:** Placer County Transit will complete the replacement of the bus fleet in this year. No major service changes are planned. Alternative service delivery potentially partnering with Transportation Network Companies will be explored for a pilot program.

### Proposed Budget Major Adjustment(s):

- Increase in Maintenance Equipment of \$50,000 for costs relating to bus maintenance.
- Increase in Professional Services of \$54,681 for contracted services.
- Increase in Fuels & Lubricants of \$82,100 due to increase in fuel costs.
- Increase in Equipment of \$50,000 for the purchase of a mobile bus washer.
- Increase in Local Transportation Fund revenues of \$235,000.
- Decrease in Federal Aid Construction revenues of \$366,000.
- Increase in State Transit Assistance Fund revenues of \$299,500.
- Decrease in contributions from other government agencies revenue of \$983,100.
- Decrease in Auxiliary Transportation Revenues of \$242,908.

PBB PROGRAMS – PLACER COUNTY TRANSIT

**Public 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.

**Program Attributes:** Annual ridership on the fixed route service was 253,267 in FY 2016-17. In February of 2017, the Commuter Bus ridership averaged 317 passengers per day, which is an average of 40 passengers per bus per day. Dial-A-Ride carried 36,331 passengers in FY 2016-17. Currently there are 9 vanpools originating from Placer County to various employers in Sacramento and Davis. The vanpools carried 224,546 passenger trips in FY 2016-17.

**Program Cost: \$7,244,654**

06020 – TAHOE TRUCKEE AREA REGIONAL TRANSIT (ENTERPRISE FUND)

Land Use System

**Program Purpose:** Provides safe and reliable service within and between the communities of the North Lake Tahoe area.

**FY 2018-19 Highlights:** Significant service expansion is planned for this year with consistent with the TART Systems Plan adopted by the Board of Supervisors in April 2016. This will consist of increasing frequency to 30 minutes year-round on the north shore, and increasing service frequency on the Highway 89 and 267 routes. TART is considering contracting with the Town of Truckee for the provision of Dial-A-Ride service to replace what was previously done through a taxi contract.

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

- Decrease in Maintenance Equipment expenditures of \$216,700 due largely in part to new buses being added to the transit fleet.
- Increase in Administration expenses of \$55,800.
- Increase in Professional Services expenditures of \$78,631 for contracted bus drivers.
- Increase in Buildings & Improvements expenditures of \$300,000 for increasing Compressed Natural Gas fueling capacity.
- Increase in Federal Operating Assistance revenues of \$200,000.
- Increase in State Transit Assistance Fund revenues of \$245,921.
- Decrease in contributions from other government agencies revenues of \$682,758.
- Increase in Auxiliary Transportation revenues of \$335,896.

PBB PROGRAMS - TAHOE TRUCKEE AREA REGIONAL TRANSIT

**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.

**Program Attributes:** Fixed Route Ridership was 356,687 in FY 2016-17. The annual ridership on the Paratransit program is approximately 352 passengers.

**Program Cost: \$6,521,736**

02890 - EASTERN REGIONAL LANDFILL (ENTERPRISE FUND)

Land Use System

**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.

**FY 2018-19 Highlights:** The Garbage Collection, Disposal and Recycling program will construct a second inbound scale to more accurately measure waste volumes and improve traffic flow and site safety. This program will coordinate development of the Biomass facility at Cabin Creek to provide an alternative recycling avenue for forest material.

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

- Decrease in Professional Services expenditures of \$69,465 for contracted services.
- Increase in operating transfer out capital improvements expenses for storm water improvements.
- Decrease in Landfill Fees revenues of \$140,000.

PBB PROGRAMS – EASTERN REGIONAL LANDFILL

**Closed Landfill Operations** – Protects public health and the environment by monitoring and maintaining the closed landfill site in compliance with state and federal regulations.

**Program Attributes:** Completion of the landfill closure expansion project brings the facility into 100% compliance with regulatory permit requirements. Achieving over 95% regulatory compliance across the closed landfill sites.

**Program Cost: \$597,558**

**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. Conserves 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.

**Program Attributes:** Processed over 77,000 tons of waste annually, recovering over 39,000 tons of recyclable material.

**Program Cost: \$997,998**

02200 - KINGS BEACH CENTER (ENTERPRISE FUND)

Land Use System

**Purpose:** Provides for the operation, maintenance and disposition costs associated with the Kings Beach Center properties.

**FY 2018-19 Highlights:** The Kings Beach Center program will manage the former Successor Agency properties pending disposition for development consistent with redevelopment and community plans.

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

- Decrease in Professional Services expenditures of \$117,674 for contracted services for ground maintenance.

## Public Works and Facilities

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- Increase in Special Department Expense of \$300,000 for tenant relocations.
- Decrease in Rents & Concessions revenues of \$50,000 mostly attributable to a reduction in tenants.

### 04500 - SOLID WASTE MANAGEMENT (ENTERPRISE FUND)

#### Land Use System

**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.

**FY 2018-19 Highlights:** The Garbage Collection, Disposal, and Recycling program will implement organics recycling programs to comply with state mandates.

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

- Increase in Professional Services expenditures of \$101,000 for contracted services.
- Increase in operating transfer out capital improvements expenditures of \$2.5 million for the Loomis landfill (closed) groundwater diversion trench and \$250,000 for the Meadow Vista landfill (closed) gas collection system.
- Increase in Appropriation for Contingencies contribution of \$84,000.

### PBB PROGRAMS – SOLID WASTE MANAGEMENT

**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.

**Program Attributes:** Diverted approximately 65 percent of the County's waste from landfills through countywide waste reduction, reuse, recycling, and composting programs and partnerships, exceeding the 50% State mandate. Expanded the pilot program for collection and composting of food waste to include 110 current commercial customers. Provided garbage collection services to approximately 41,000 customers.

**Program Cost: \$3,974,597**

**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.

**Program Attributes:** Achieving over 95 percent regulatory compliance across the closed landfill sites.

**Program Cost: \$1,248,494**

### 06300 - FLEET OPERATIONS (INTERNAL SERVICE FUND)

#### Land Use System

**Purpose:** Provides vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

**FY 2018-19 Highlights:** Replacement of thirty-seven (37) department vehicles. Expected continued maintenance and repair of approximately eight hundred ninety eight (898) vehicles and equipment. Placer County will meet California Air Resources Board (CARB) Off-Road compliance through year 2023.

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

- Decrease in Services & Supplies of \$158,505, mainly attributable to a reduction in expenditures relating to gasoline/diesel, and parts.
- Decrease in Equipment expenditures of \$260,730 for scheduled fleet vehicle replacements.
- Decrease in Direct Charge revenues of \$196,700.
- Decrease in Vehicle Replacement revenues of \$192,600.
- Decrease in contributions from other funds revenues of \$608,726.

PBB PROGRAMS – FLEET OPERATIONS

**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.

**Program Cost: \$8,848,788**

06280 - ENVIRONMENTAL UTILITIES (ENTERPRISE FUND)

Land Use System

**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.

**FY 2018-19 Highlights:** The Water Resources program will negotiate capacity expansions at City of Lincoln Wastewater Treatment and Reclamation Facility and the City of Roseville's Pleasant Grove Wastewater Treatment Plant to accommodate growth in North Auburn and western Placer County. The program will also negotiate agreements with Placer County Water Agency and California American Water to establish those agencies as the recycled water retailer and also coordinate agreements to develop a Groundwater Sustainability Plan with other agencies within the West Placer Groundwater Sustainability Agency as well as other agencies in the North American Basin. In addition this program will complete design work for the Biomass facility at Cabin Creek to provide sufficient detail and cost information that would facilitate financing discussions with potential public and private investors.

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

- Increase in Salaries and Benefits of \$698,904 mainly attributed to a cost of living adjustment.
- Increase in Professional Services of \$260,000 for support of the Groundwater Sustainability Act.
- Decrease in Equipment of \$172,400 due to the removal of one-time equipment expenditures.
- Increase in Sanitation Services revenues of \$933,880.
- Decrease in Other General Reimbursement revenues of \$150,000.
- Decrease in Plan Check Fees revenues of \$100,000.
- Increase in Planning at Cost Project Fees revenues of \$250,000.

PBB PROGRAMS – ENVIRONMENTAL UTILITIES

**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.

**Program Attributes:** Facilitated establishment of a Groundwater Sustainability Agency with other jurisdictions within Western Placer County that will lead to development of a Groundwater Sustainability Plan for the entire North American Basin. Provided 51 million gallons of clean drinking water.

**Program Cost: \$672,312**

**Wastewater** – Protects public health and the environment by providing reliable compliant sewer infrastructure through 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.

**Program Attributes:** Collected, conveyed and processed nearly 1.4 billion gallons of wastewater annually. Minimized sewer spills through education and outreach, and continued emphasis on preventative maintenance including hydro cleaning 49 miles of pipeline, and 27 miles of closed-circuit television video inspections.

**Program Cost: \$4,377,180**

**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.

**Program Cost: \$2,559,007**

**02650 - BUILDING MAINTENANCE (INTERNAL SERVICE FUND)**  
Land Use System

**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.

**FY 2018-19 Highlights:** Building Maintenance programs will manage comprehensive Preventative Maintenance programs and implement the VFA building assessment software to assist in prioritizing preventative maintenance projects for county facilities. This program will continue repair and renovation of parking lot and street paving, comprehensive painting plan at county facilities, roofing repair and replacement at highest priority facilities, analysis and implementation of appropriate security measures at identified facilities, expand implementation of automated HVAC and lighting systems, and continue implementation of energy saving measures.

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

- Increase in Professional Services of \$144,110 for HVAC repairs.
- Increase in Transfer Out A-87 Costs of \$203,539.
- Increase in Buildings and Grounds Services revenues of \$727,896.
- Decrease in Contributions from General Fund revenues of \$1.0 million.
- Increase in Capital Contributions revenues of \$385,578.

**PBB PROGRAMS – BUILDING MAINTENANCE**

**Building Maintenance** - The Building Maintenance program includes budgeting, planning and implementation of building system replacements and renewals as identified by the VFA building assessment software. Building Maintenance also manages a comprehensive Preventative Maintenance (PM) program utilizing staff and sub-

## Public Works and Facilities

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contractor support, Memorial Hall operation and maintenance, and Day to day demand maintenance, projects, as identified and recorded utilizing a Computerized Maintenance Management System (CCMS).

**Program Cost: \$5,511,900**

**Countywide Utilities** - Building Maintenance continues to support implementation of energy saving measures through the use of PG&E On-Bill-Financing programs and payback analysis. Energy saving projects include lighting retrofits utilizing LED, solar arrays, mechanical system enhancements, reflective roofing replacement projects, dual level LED parking lot lighting fixture replacement, etc.

**Program Cost: \$3,780,000**

**Custodial Services** - It is the function of the Building Maintenance Custodial Operation to provide janitorial services to Placer County occupied and owned buildings, leased facilities where required, and perform other custodial duties such as event setup, special cleaning services, hazardous and potentially infectious material response, safety inspection, recycling support, etc. Custodial services are comprehensive and achieved utilizing staff and sub-contractor support services including, but not limited to, maintaining floors, stairs, walls, glass, restrooms, showers, dusting, providing trash removal and recycling, etc.

**Program Cost: \$3,219,017**

**Facility Projects** - Building Maintenance infrastructure replacement projects include a wide range of systems including HVAC, roof replacements, carpet, lighting retrofits, back-up generators, etc. The Building Maintenance program will continue repair and renovation of parking lots and street paving (PCGC Campus), implement comprehensive painting projects, roofing repair, analysis and implementation of appropriate security measures at identified facilities, and expand implementation of automated HVAC and lighting control systems.

**Program Cost: \$385,578**

### 02500 - PLACER COUNTY GOVERNMENT CENTER (INTERNAL SERVICE FUND)

#### Land Use System

**Purpose:** Provides for the operation and maintenance of the Placer County Government Center Campus (Campus). The budget includes costs associated specifically to the Campus which includes utilities (sewer, water, and street lights), grounds, parking lot, road, and infrastructure maintenance. The occupants of the buildings located at the Campus pay their proportionate share of all Campus costs.

**FY 2018-19 Highlights:** The Placer County Government Center program will provide efficient delivery of utilities, maintenance and services for the campus, and is funded by direct charges to county department who occupy space at the campus.

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

- Decrease in Transfer Out A-87 Costs of \$175,080.
- Increase in Rents and Concessions revenues of \$80,000.
- Decrease in Campus Services revenues of \$389,197.

### 02030 – FOOD SERVICES PROGRAM (INTERNAL SERVICE FUND)

#### Land Use System

**Purpose:** Comprised of four key programs, Correctional Food Service provides meals within Placer County for adults in the County Jail, minors in Juvenile Detention, Senior Citizens via contract with Seniors First and for miscellaneous catered County events.

## Public Works and Facilities

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**FY 2018-19 Highlights:** Transitioned from county-staffed service model to a private-sector contract service model with Summit Food Services, LLC. Additionally, the Correctional Food Service appropriation moved from the Probation Department to the Department of Public Works and Facilities.

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

- Increase in Professional Services of \$48,256 for contracted services.
- Decrease in Transfer Out A-87 Costs of \$87,640.

PBB PROGRAMS – FOOD SERVICES PROGRAM
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<b>Program Cost: \$3,474,040</b>
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Budget Unit **General Fund - 100**  
 Function  
 Activity **Public Works Administration - 11280**

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8112 DPW Administrative Services	\$ 850,914	\$ 1,125,050	\$ 1,316,668	\$
8212 Other General Reimbursement	56,665			
<b>Total Charges for Services</b>	<b>\$ 907,579</b>	<b>\$ 1,125,050</b>	<b>\$ 1,316,668</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 3	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 3</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 907,582</b>	<b>\$ 1,125,050</b>	<b>\$ 1,316,668</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 1,000	\$	\$
1002 Salaries and Wages	752,864	976,885	1,033,791	
1005 Overtime & Call Back	12,952	1,200	1,200	
1010 Cafeteria Plans (Non-PERS)	28,659	33,620	41,126	
1011 Salary Savings		(84,100)	(84,100)	
1018 Taxable Meal Reimbursements	27			
1099 Salaries & Wages Undistributed	(744)			
1300 P.E.R.S.	205,235	268,465	306,204	
1301 F.I.C.A.	53,289	68,875	72,410	
1303 Other Postemployment Benefits (OPEB)	47,923	59,290	62,150	
1310 Employee Group Ins	116,104	160,519	136,441	
1315 Workers Comp Insurance	3,017	3,737	4,045	
1320 Retired Employee Grp Ins	53,329	59,198	57,809	
1325 401 (k) Employer Match	750	2,250	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,273,405</b>	<b>\$ 1,550,939</b>	<b>\$ 1,633,326</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 13,142	\$ 25,240	\$ 12,540	\$
2052 Communication Services - Mobile Devices	2,782	800	1,300	
2140 Gen Liability Ins	2,284	2,055	2,880	
2274 Delivery & Freight Charges		100	100	
2290 Maintenance - Equipment	379			
2291 Maintenance - Computer Equip		600	600	
2292 Maintenance - Software	2,386	1,100	1,100	
2310 Employee Benefits Systems	14,633	19,785	18,711	
2404 Maintenance Services	57,242	59,248	76,456	
2406 Maintenance - Janitorial	41,490	49,419	47,986	
2415 Campus Services-PCGC	33,794	40,733	33,130	
2439 Membership/Dues	1,136	1,200	1,200	
2481 PC Acquisition	1,331	6,100	6,100	
2511 Printing	11,527	11,000	11,700	
2522 Other Supplies	1,183	1,500	1,000	
2523 Office Supplies & Exp	6,416	6,800	6,800	
2524 Postage	2,318	4,212	2,356	
2555 Prof/Spec Svcs - Purchased	55,911	5,000	3,000	
2568 MIS - Services	47,563	41,265	53,967	
2570 Media / Video Services	200			
2701 Publications & Legal Notices	299	300	300	
2709 Countywide System Charges	12,154	12,209	11,200	
2840 Special Dept Expense	2,101	1,000	1,000	
2844 Training	20	4,000	4,000	
2931 Travel & Transportation	35	1,000	1,000	
2932 Mileage		400	420	
2941 County Vehicle Mileage	6,938	9,000	6,743	
2964 Meals/Food Purchases	146	400	400	
2965 Utilities	48,282	42,841	62,506	
<b>Total Services &amp; Supplies</b>	<b>\$ 365,692</b>	<b>\$ 347,307</b>	<b>\$ 368,495</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 362,019	\$ 334,357	\$ 526,373	\$
<b>Total Other Charges</b>	<b>\$ 362,019</b>	<b>\$ 334,357</b>	<b>\$ 526,373</b>	<b>\$</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  
 Activity **Public Works Administration - 11280**

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 94,600	\$ 109,054	\$ 110,000	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 94,600</b>	<b>\$ 109,054</b>	<b>\$ 110,000</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (228,583)	\$ (213,234)	\$ (228,270)	\$
5004 I/T-IN Road Fund	(959,421)	(1,049,278)	(1,142,894)	
5009 I/T-IN County Library Fund	(130)			
<b>Total Intrafund Transfers In</b>	<b>\$ (1,188,134)</b>	<b>\$ (1,262,512)</b>	<b>\$ (1,371,164)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 907,582</b>	<b>\$ 1,079,145</b>	<b>\$ 1,267,030</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$</b>	<b>\$ (45,905)</b>	<b>\$ (49,638)</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Public Protection  
Activity National Poll Discharge Elimination System - 11410

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$ 13,225	\$ 13,255	\$ 16,321	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 13,225</b>	<b>\$ 13,255</b>	<b>\$ 16,321</b>	<b>\$</b>
<b>Charges for Services</b>				
8128 Planning/Engineering Services	\$ 1,413	\$	\$	\$
8212 Other General Reimbursement	335,655	397,159	397,661	
<b>Total Charges for Services</b>	<b>\$ 337,068</b>	<b>\$ 397,159</b>	<b>\$ 397,661</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 29,401	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 29,401</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 379,694</b>	<b>\$ 410,414</b>	<b>\$ 413,982</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 354,441	\$ 391,258	\$ 324,408	\$
1003 Extra Help	17,551	63,000	63,000	
1005 Overtime & Call Back	258	5,000	5,000	
1008 Salaries & Wages-Oper	(134)			
1010 Cafeteria Plans (Non-PERS)	20,517	23,476	19,465	
1011 Salary Savings			(18,800)	
1018 Taxable Meal Reimbursements	52	1,000		
1099 Salaries & Wages Undistributed	33			
1300 P.E.R.S.	85,521	98,143	88,253	
1301 F.I.C.A.	28,308	29,495	30,790	
1303 Other Postemployment Benefits (OPEB)	21,222	21,561	16,951	
1310 Employee Group Ins	43,301	42,468	33,982	
1315 Workers Comp Insurance	1,197	2,255	3,371	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 572,267</b>	<b>\$ 677,656</b>	<b>\$ 566,420</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 193	\$ 100	\$ 100	\$
2051 Communication Services - Telephone	4,267	5,000	5,000	
2052 Communication Services - Mobile Devices	1,011	300	300	
2140 Gen Liability Ins	1,114	1,117	1,555	
2274 Delivery & Freight Charges		100	100	
2290 Maintenance - Equipment		300	300	
2291 Maintenance - Computer Equip		1,000	1,000	
2292 Maintenance - Software	940	800	800	
2293 Computer Parts	105	3,000	3,000	
2310 Employee Benefits Systems	5,888	6,623	7,222	
2404 Maintenance Services	80			
2439 Membership/Dues	3,686	4,000	4,000	
2481 PC Acquisition		5,000	5,000	
2511 Printing	1,356	3,000	3,000	
2522 Other Supplies	235	4,000	4,000	
2523 Office Supplies & Exp	1,604	4,000	4,000	
2524 Postage	394	1,000	1,000	
2555 Prof/Spec Svcs - Purchased	344,800	454,000	440,000	
2556 Prof/Spec Svcs - County	7,000			
2568 MIS - Services	22,656	20,493	28,823	
2701 Publications & Legal Notices		200	200	
2709 Countywide System Charges	7,925	15,456	7,450	
2744 Small Tools & Instruments		2,000	2,000	
2840 Special Dept Expense	34,419	37,000	37,000	
2844 Training	1,110	3,000	3,000	
2931 Travel & Transportation	9	2,000	2,000	
2932 Mileage		360	378	
2933 Lodging		800	800	
2941 County Vehicle Mileage		500		
2964 Meals/Food Purchases		200	200	
<b>Total Services &amp; Supplies</b>	<b>\$ 438,792</b>	<b>\$ 575,349</b>	<b>\$ 562,228</b>	<b>\$</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 National Poll Discharge Elimination System - 11410

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 13,634	\$ 13,657	\$ 19,686	\$
<b>Total Other Charges</b>	<b>\$ 13,634</b>	<b>\$ 13,657</b>	<b>\$ 19,686</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T-OUT Maintenance - Bldgs & Imprv	\$ 16,638	\$ 20,945	\$ 28,448	\$
5550 I/T-OUT Administration	40,997	43,914	47,942	
5556 I/T-OUT Professional Services	111,382	176,036	176,565	
<b>Total Intrafund Transfers Out</b>	<b>\$ 169,017</b>	<b>\$ 240,895</b>	<b>\$ 252,955</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5004 I/T-IN Road Fund	\$ (472,701)	\$ (595,361)	\$ (601,655)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (472,701)</b>	<b>\$ (595,361)</b>	<b>\$ (601,655)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 721,009</b>	<b>\$ 912,196</b>	<b>\$ 799,634</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 341,315</b>	<b>\$ 501,782</b>	<b>\$ 385,652</b>	<b>\$</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 General  
 Activity Building Maintenance - 10650

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Other Financing Sources				
8954 Operating Transfers In	\$ 16,686	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 16,686</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 16,686</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Other Financing Uses				
3775 Operating Transfer Out	\$ 55,771	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 55,771</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 55,771</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 39,085</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Recreation and Cultural Services  
Activity Property Management - 10670

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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				
6965 Rents & Concessions	\$ 10	\$	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 10</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$	\$ 3,700	\$ 3,700	\$
<b>Total Intergovernmental Revenue</b>	<b>\$</b>	<b>\$ 3,700</b>	<b>\$ 3,700</b>	<b>\$</b>
Charges for Services				
8193 Other Services	\$ 316,348	\$ 240,000	\$ 240,000	\$
<b>Total Charges for Services</b>	<b>\$ 316,348</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$</b>
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 700	\$ 10,000	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 700</b>	<b>\$ 10,000</b>	<b>\$</b>	<b>\$</b>
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 7,600	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 7,600</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 324,658</b>	<b>\$ 253,700</b>	<b>\$ 243,700</b>	<b>\$</b>

**Expenditures / Appropriations**

**Salaries & Benefits**

1002 Salaries and Wages	\$ 584,727	\$ 710,533	\$ 715,761	\$
1003 Extra Help	4,283	5,000	5,000	
1005 Overtime & Call Back	1,491	5,000	5,000	
1010 Cafeteria Plans (Non-PERS)	29,865	37,605	37,376	
1011 Salary Savings			(34,797)	
1018 Taxable Meal Reimbursements	74			
1300 P.E.R.S.	150,181	186,789	203,920	
1301 F.I.C.A.	45,440	54,356	54,756	
1303 Other Postemployment Benefits (OPEB)	37,544	43,120	45,200	
1310 Employee Group Ins	99,191	124,882	98,761	
1315 Workers Comp Insurance	1,845	3,335	3,388	
1320 Retired Employee Grp Ins		9,548	6,410	
1325 401 (k) Employer Match	755	749	750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 955,396</b>	<b>\$ 1,180,917</b>	<b>\$ 1,141,525</b>	<b>\$</b>

**Services & Supplies**

2051 Communication Services - Telephone	\$ 7,236	\$ 5,220	\$ 5,880	\$
2052 Communication Services - Mobile Devices	139		2,600	
2140 Gen Liability Ins	6,537	2,070	3,060	
2310 Employee Benefits Systems	11,691	11,989	13,770	
2404 Maintenance Services	7,707	2,432	3,846	
2406 Maintenance - Janitorial	2,318	2,829	2,919	
2415 Campus Services-PCGC	2,651	3,238	3,666	
2439 Membership/Dues		900	900	
2481 PC Acquisition	1,281	1,200	1,200	
2511 Printing	3,675	3,700	3,700	
2523 Office Supplies & Exp	2,640	3,000	3,000	
2524 Postage	2,170	4,906	2,356	
2555 Prof/Spec Svcs - Purchased	8,803	141,000	138,400	
2568 MIS - Services	42,688	41,861	46,662	
2701 Publications & Legal Notices	1,427	1,000	1,000	
2709 Countywide System Charges	8,522	7,694	9,719	
2727 Rents & Leases - Bldgs & Impr	3,050			
2838 Special Dept Expense-1099 Reportable	1,950			
2840 Special Dept Expense	28,018	30,000	32,000	
2844 Training	750	6,900	7,570	
2931 Travel & Transportation		200	200	
2932 Mileage	98	700	737	
2941 County Vehicle Mileage	57	900		
2965 Utilities	1,692	2,500	2,804	
<b>Total Services &amp; Supplies</b>	<b>\$ 145,100</b>	<b>\$ 274,239</b>	<b>\$ 285,989</b>	<b>\$</b>

**Other Charges**

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

Budget Unit **General Fund - 100**  
 Function Recreation and Cultural Services  
 Activity Property Management - 10670

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
3551 Transfer Out A-87 Costs	\$ 63,643	\$ 57,220	\$ 36,323	\$
<b>Total Other Charges</b>	<b>\$ 63,643</b>	<b>\$ 57,220</b>	<b>\$ 36,323</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5550 I/T-OUT Administration	\$ 53,040	\$ 75,209	\$ 75,400	\$
5556 I/T-OUT Professional Services	91,405	100,000	110,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 144,445</b>	<b>\$ 175,209</b>	<b>\$ 185,400</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (98,790)	\$ (82,000)	\$ (82,000)	\$
5004 I/T-IN Road Fund	(662)	(400)	(2,000)	
5008 I/T-IN County Office Bldg Fund	(414,182)	(330,000)	(330,000)	
5009 I/T-IN County Library Fund	(3,027)	(500)	(500)	
5011 I/T-IN Public Safety Fund	(24,136)	(2,000)	(2,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (540,797)</b>	<b>\$ (414,900)</b>	<b>\$ (416,500)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 767,787</b>	<b>\$ 1,272,685</b>	<b>\$ 1,232,737</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 443,129</b>	<b>\$ 1,018,985</b>	<b>\$ 989,037</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function General  
 Activity Facility Services Administration - 11250

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$ 17,999	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 17,999</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8293 Facility Services Admin Support	\$ 1,129,736	\$ 1,677,063	\$ 2,077,714	\$
8527 Transfer In A-87 Costs	126,207			
<b>Total Charges for Services</b>	<b>\$ 1,255,943</b>	<b>\$ 1,677,063</b>	<b>\$ 2,077,714</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,273,942</b>	<b>\$ 1,677,063</b>	<b>\$ 2,077,714</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 35,000	\$	\$
1002 Salaries and Wages	666,938	1,113,220	1,162,064	
1003 Extra Help	38,514			
1005 Overtime & Call Back	3,226	5,000	5,000	
1010 Cafeteria Plans (Non-PERS)	30,343	45,670	51,402	
1011 Salary Savings			(57,483)	
1099 Salaries & Wages Undistributed	(593)			
1300 P.E.R.S.	169,707	289,184	325,229	
1301 F.I.C.A.	50,085	82,464	86,976	
1303 Other Postemployment Benefits (OPEB)	54,594	75,460	79,100	
1310 Employee Group Ins	125,551	204,196	196,227	
1315 Workers Comp Insurance	10,532	16,023	12,840	
1320 Retired Employee Grp Ins	59,173	64,947	65,656	
1325 401 (k) Employer Match	750	3,000	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,208,820</b>	<b>\$ 1,934,164</b>	<b>\$ 1,929,261</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 42	\$	\$	\$
2051 Communication Services - Telephone	17,597	18,000	18,780	
2052 Communication Services - Mobile Devices	638	1,000	1,000	
2140 Gen Liability Ins	4,728	3,038	4,854	
2310 Employee Benefits Systems	20,395	34,504	35,698	
2404 Maintenance Services	12,941	6,048	16,433	
2405 Materials - Bldgs & Impr	224			
2406 Maintenance - Janitorial	5,991	7,027	10,845	
2415 Campus Services-PCGC	6,587	8,045	8,078	
2439 Membership/Dues	451	500	500	
2481 PC Acquisition	1,089	2,400	2,400	
2511 Printing	6,697	6,000	6,000	
2523 Office Supplies & Exp	4,376	8,000	8,000	
2524 Postage	4,204	4,213	4,712	
2555 Prof/Spec Svcs - Purchased	48			
2568 MIS - Services	68,743	79,433	72,628	
2701 Publications & Legal Notices	1,429	1,000	1,000	
2709 Countywide System Charges	13,408	13,028	11,923	
2837 Procurement Card Purchase/Clearing Accou	133			
2840 Special Dept Expense	5,967	10,000	10,000	
2844 Training	905	1,500	1,500	
2931 Travel & Transportation	914	500	500	
2932 Mileage	55	1,000	1,050	
2933 Lodging	1,120	500	500	
2941 County Vehicle Mileage		1,200	1,200	
2964 Meals/Food Purchases	332	250	250	
2965 Utilities	5,755	7,217	13,077	
<b>Total Services &amp; Supplies</b>	<b>\$ 184,769</b>	<b>\$ 214,403</b>	<b>\$ 230,928</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$ 180,863	\$ 300,269	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$ 180,863</b>	<b>\$ 300,269</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 7,010	\$	\$	\$

Budget Unit **General Fund - 100**  
 Function General  
 Activity Facility Services Administration - 11250

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Other Financing Uses</b>	\$ 7,010	\$	\$	\$
<b>Intrafund Transfers Out</b>				
5550 I/T-OUT Administration	\$ 170,584	\$ 168,250	\$ 168,250	\$
5556 I/T-OUT Professional Services	270,992	350,000	350,000	
5840 I/T-OUT Special Dept Expense	127			
<b>Total Intrafund Transfers Out</b>	\$ 441,703	\$ 518,250	\$ 518,250	\$
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (377,201)	\$ (492,867)	\$ (660,213)	\$
5008 I/T-IN County Office Bldg Fund	(300,364)	(337,047)	(403,139)	
<b>Total Intrafund Transfers In</b>	\$ (677,565)	\$ (829,914)	\$ (1,063,352)	\$
<b>Total Expenditures / Appropriations</b>	\$ 1,164,737	\$ 2,017,766	\$ 1,915,356	\$
<b>Net Cost</b>	\$ (109,205)	\$ 340,703	\$ (162,358)	\$

Budget Unit **General Fund - 100**  
Function Recreation and Cultural Services  
Activity Parks & Grounds Maintenance - 74250

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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>				
6965 Rents & Concessions	\$ 14,952	\$ 15,000	\$ 15,000	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 14,952</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$ 39,777	\$ 50,000	\$ 50,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 39,777</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8196 Buildings & Grounds Services	\$ 809,602	\$ 722,000	\$ 752,000	\$
8207 Parks & Historical Sites - Services	443,683	400,000	430,000	
8208 Park & Recreation Services	73,274	45,000	95,000	
8269 Planning - At Cost Projects Fees	19,643	50,000	30,000	
8527 Transfer In A-87 Costs	716,569	1,199,966	825,306	
<b>Total Charges for Services</b>	<b>\$ 2,062,771</b>	<b>\$ 2,416,966</b>	<b>\$ 2,132,306</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 2,833	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 2,833</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8750 Proceeds from Sale of Capital Assets	\$ 9,931	\$	\$	\$
8780 Contributions from Other Funds	220,000	65,000		
<b>Total Other Financing Sources</b>	<b>\$ 229,931</b>	<b>\$ 65,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,350,264</b>	<b>\$ 2,546,966</b>	<b>\$ 2,197,306</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 50,314	\$ 50,000	\$	\$
1002 Salaries and Wages	1,398,582	1,653,878	1,685,832	
1003 Extra Help	114,247	41,999	42,000	
1005 Overtime & Call Back	12,130	8,000	15,000	
1010 Cafeteria Plans (Non-PERS)	67,892	86,888	85,670	
1011 Salary Savings		(59,470)	(86,915)	
1018 Taxable Meal Reimbursements	292			
1099 Salaries & Wages Undistributed	124			
1300 P.E.R.S.	356,559	435,336	482,946	
1301 F.I.C.A.	113,250	124,806	124,589	
1303 Other Postemployment Benefits (OPEB)	104,638	118,580	118,650	
1310 Employee Group Ins	322,712	365,950	364,549	
1315 Workers Comp Insurance	29,760	40,096	33,439	
1320 Retired Employee Grp Ins	148,094	144,630	179,325	
1325 401 (k) Employer Match	815	1,500	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,719,409</b>	<b>\$ 3,012,193</b>	<b>\$ 3,046,585</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2017 Uniforms	\$ 72	\$ 500	\$ 1,500	\$
2050 Communication Services - Radio	11,519	23,760	9,360	
2051 Communication Services - Telephone	17,123	14,400	14,100	
2052 Communication Services - Mobile Devices	2,376	4,000	4,000	
2085 Household Expense	5,182	3,000	5,000	
2086 Refuse Disposal	16,453	27,500	20,000	
2140 Gen Liability Ins	9,374	10,364	14,594	
2273 Parts	14,732	20,000	20,000	
2290 Maintenance - Equipment	5,246	17,500	10,000	
2310 Employee Benefits Systems	32,456	45,186	38,032	
2404 Maintenance Services	133,589	45,578	52,867	
2405 Materials - Bldgs & Impr	49,024	74,999	75,000	
2406 Maintenance - Janitorial	26,344	28,698	35,778	
2415 Campus Services-PCGC	30,657	37,176	30,628	
2439 Membership/Dues	3,000	4,000	4,000	
2481 PC Acquisition		4,800	4,800	
2511 Printing	7,873	9,500	9,500	
2512 Laundry/Dry Cleaning	4,342	3,500	5,000	
2523 Office Supplies & Exp	5,252	5,000	5,500	

Budget Unit **General Fund - 100**  
Function Recreation and Cultural Services  
Activity Parks & Grounds Maintenance - 74250

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2524 Postage	2,205	2,106	2,356	
2549 Construction Projects	52,268			
2554 Commissioner's Fees	630	1,000	1,000	
2555 Prof/Spec Svcs - Purchased	751,788	941,411	1,451,003	
2556 Prof/Spec Svcs - County	276	7,000	7,000	
2568 MIS - Services	52,737	49,346	87,785	
2570 Media / Video Services	113			
2701 Publications & Legal Notices		1,000	1,000	
2709 Countywide System Charges	16,231	18,846	18,540	
2710 Rents & Leases - Equipment	30,493	25,000	25,000	
2727 Rents & Leases - Bldgs & Impr	1,748	2,400		
2744 Small Tools & Instruments	19,863	10,000	10,000	
2770 Fuels & Lubricants	6,157	10,000	10,000	
2838 Special Dept Expense-1099 Reportable	1,612			
2840 Special Dept Expense	317,253	90,000	90,000	
2844 Training	6,304	4,800	8,500	
2862 Landfill Dump Fee	1,464			
2931 Travel & Transportation	138	1,000	1,000	
2932 Mileage	767	1,500	1,000	
2933 Lodging		2,500	1,500	
2941 County Vehicle Mileage	122,374	140,000	131,523	
2964 Meals/Food Purchases	923	1,000	500	
2965 Utilities	81,710	80,028	83,941	
2966 Drug & Alcohol Testing		500	500	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,841,668</b>	<b>\$ 1,768,898</b>	<b>\$ 2,291,807</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 76,536	\$ 101,500	\$ 99,000	\$
<b>Total Capital Assets</b>	<b>\$ 76,536</b>	<b>\$ 101,500</b>	<b>\$ 99,000</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 86,941	\$ 86,941	\$ 86,941	\$
3780 Contrib to Other Funds	1,118	1,100		
<b>Total Other Financing Uses</b>	<b>\$ 88,059</b>	<b>\$ 88,041</b>	<b>\$ 86,941</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5550 I/T-OUT Administration	\$ 184,613	\$ 325,907	\$ 330,000	\$
5556 I/T-OUT Professional Services	91,373	92,000	92,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 275,986</b>	<b>\$ 417,907</b>	<b>\$ 422,000</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (287,603)	\$ (122,000)	\$ (115,000)	\$
5004 I/T-IN Road Fund	(10,327)		(10,000)	
5008 I/T-IN County Office Bldg Fund	(365,800)	(300,000)	(325,000)	
5009 I/T-IN County Library Fund	(3,081)	(90,000)	(90,000)	
5011 I/T-IN Public Safety Fund	(41,592)	(40,000)	(35,000)	
5026 I/T-IN Advertising & Promotion Fund	(206,216)	(192,026)	(192,026)	
<b>Total Intrafund Transfers In</b>	<b>\$ (914,619)</b>	<b>\$ (744,026)</b>	<b>\$ (767,026)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,087,039</b>	<b>\$ 4,644,513</b>	<b>\$ 5,179,307</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,736,775</b>	<b>\$ 2,097,547</b>	<b>\$ 2,982,001</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function General  
 Activity Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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>				
6965 Rents & Concessions	\$ 2,754	\$ 2,631	\$ 2,631	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 2,754</b>	<b>\$ 2,631</b>	<b>\$ 2,631</b>	<b>\$</b>
<b>Charges for Services</b>				
8269 Planning - At Cost Projects Fees	\$	\$ 2,000	\$ 2,000	\$
8276 Gold Rush Program Fees	455			
8279 Living History Program Fees	32,400	32,000	32,000	
8283 School Tour Program Fees		500	500	
8342 Archives Revenue	86	200	200	
8343 Gold Panning Revenue	257	1,500	1,500	
<b>Total Charges for Services</b>	<b>\$ 33,198</b>	<b>\$ 36,200</b>	<b>\$ 36,200</b>	<b>\$</b>
<b>Donations</b>				
8204 Archives Donations	\$ 152	\$ 500	\$ 500	\$
8205 Museum Donations	7,313	7,000	7,000	
8755 Donation	517		6,000	
<b>Total Donations</b>	<b>\$ 7,982</b>	<b>\$ 7,500</b>	<b>\$ 13,500</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$	\$ 12,000	\$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$ 12,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 43,934</b>	<b>\$ 58,331</b>	<b>\$ 52,331</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 6,200	\$	\$
1002 Salaries and Wages	355,465	457,436	479,178	
1003 Extra Help	25,220	27,482	27,482	
1005 Overtime & Call Back	671	500	500	
1010 Cafeteria Plans (Non-PERS)	16,525	19,940	23,286	
1011 Salary Savings			(24,740)	
1099 Salaries & Wages Undistributed	11			
1300 P.E.R.S.	94,038	123,122	139,440	
1301 F.I.C.A.	28,990	34,994	36,658	
1303 Other Postemployment Benefits (OPEB)	32,444	37,730	39,550	
1310 Employee Group Ins	88,132	105,950	104,020	
1315 Workers Comp Insurance	1,186	2,081	1,791	
1320 Retired Employee Grp Ins	39,934	47,891	43,278	
1325 401 (k) Employer Match		1,500	751	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 682,616</b>	<b>\$ 864,826</b>	<b>\$ 871,194</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 18,367	\$ 18,280	\$ 18,280	\$
2085 Household Expense	62			
2140 Gen Liability Ins	1,560	1,447	2,361	
2310 Employee Benefits Systems	8,704	10,501	11,907	
2404 Maintenance Services	134,335	107,365	198,010	
2405 Materials - Bldgs & Impr	15,592	2,000	2,000	
2406 Maintenance - Janitorial	19,967	22,929	81,382	
2415 Campus Services-PCGC	24,749	30,539	27,874	
2439 Membership/Dues	850	1,000	1,000	
2511 Printing	6,788	11,000	11,000	
2523 Office Supplies & Exp	1,985	3,000	3,000	
2524 Postage	2,623	3,544	6,000	
2555 Prof/Spec Svcs - Purchased	9,066	9,000	9,000	
2568 MIS - Services	33,971	26,392	38,015	
2701 Publications & Legal Notices	456			
2709 Countywide System Charges	4,266	4,927	5,888	
2710 Rents & Leases - Equipment	205			
2727 Rents & Leases - Bldgs & Impr	16,260	15,500	15,500	
2744 Small Tools & Instruments	74			
2822 Advertising	3,565	5,000	5,000	
2838 Special Dept Expense-1099 Reportable	1,596			

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 Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense	12,621	64,095	64,095	
2844 Training	795	1,367	1,367	
2931 Travel & Transportation	63	500	500	
2932 Mileage	2,446	2,500	2,625	
2941 County Vehicle Mileage	114	400		
2964 Meals/Food Purchases	2,553	3,000	3,000	
2965 Utilities	79,944	64,776	80,298	
<b>Total Services &amp; Supplies</b>	<b>\$ 403,577</b>	<b>\$ 409,062</b>	<b>\$ 588,102</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 140,127	\$ 282,261	\$ 169,038	\$
<b>Total Other Charges</b>	<b>\$ 140,127</b>	<b>\$ 282,261</b>	<b>\$ 169,038</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5550 I/T-OUT Administration	\$ 44,608	\$ 60,167	\$ 60,167	\$
5556 I/T-OUT Professional Services	28,077	16,816	16,816	
<b>Total Intrafund Transfers Out</b>	<b>\$ 72,685</b>	<b>\$ 76,983</b>	<b>\$ 76,983</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,299,005</b>	<b>\$ 1,633,132</b>	<b>\$ 1,705,317</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,255,071</b>	<b>\$ 1,574,801</b>	<b>\$ 1,652,986</b>	<b>\$</b>

Budget Unit **Special Aviation Fund - 107**  
 Function Public Ways and Facilities  
 Activity Special Aviation - 32760

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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	\$ 1,078	\$	\$	\$
6970 Investment Income	(1,018)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 60</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intergovernmental Revenue				
7150 State Aid Aviation	\$ 10,000	\$ 10,000	\$ 10,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 10,060</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$ 1,832	\$ 5,000	\$ 2,503	\$
2555 Prof/Spec Svcs - Purchased	424		2,500	
2556 Prof/Spec Svcs - County		4,000	4,000	
2965 Utilities	168	1,000	1,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 2,424</b>	<b>\$ 10,000</b>	<b>\$ 10,003</b>	<b>\$</b>
Other Financing Uses				
3780 Contrib to Other Funds	\$	\$ 2,500	\$ 2,500	\$
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$</b>
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 2,500	\$	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 2,500</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 2,424</b>	<b>\$ 15,000</b>	<b>\$ 12,503</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (7,636)</b>	<b>\$ 5,000</b>	<b>\$ 2,503</b>	<b>\$</b>

Budget Unit **Public Ways & Facilities Fund - 120**  
Function Public Ways and Facilities  
Activity Public Works Engineering - 11320

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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	\$ 10,411	\$ 10,600	\$ 10,600	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 10,411</b>	<b>\$ 10,600</b>	<b>\$ 10,600</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 53,025	\$ 50,000	\$ 50,000	\$
6970 Investment Income		7,700	7,700	
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 53,025</b>	<b>\$ 57,700</b>	<b>\$ 57,700</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7199 State Aid for Construction	\$ 4,536,397	\$ 1,974,000	\$ 2,547,016	\$
7249 Federal Aid Construction	10,167,440	25,474,365	40,601,670	
7445 Federal Aid Rstp Exchange - H	372,976	3,046,885	879,300	
7446 Federal Aid Rstp Exchange - G	467,169	372,976	468,000	
7455 State Match	100,000	100,000	100,000	
8782 Contributions from Oth Govt Agencies	1,702,902	71,000	5,416,411	
<b>Total Intergovernmental Revenue</b>	<b>\$ 17,346,884</b>	<b>\$ 31,039,226</b>	<b>\$ 50,012,397</b>	<b>\$</b>
<b>Charges for Services</b>				
8128 Planning/Engineering Services	\$ 127,488	\$ 92,192	\$ 108,000	\$
8129 Design & Construction Engineering	5,530	25,000	25,000	
8161 Reimbursed Road Projects	2,122,553	3,062,705	2,995,000	
8212 Other General Reimbursement	203,661	200,000		
8213 Right of Way	90,055	602,000		
8334 Traffic Control	2,614			
<b>Total Charges for Services</b>	<b>\$ 2,551,901</b>	<b>\$ 3,981,897</b>	<b>\$ 3,128,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 366,510	\$ 100,000	\$ 237,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 366,510</b>	<b>\$ 100,000</b>	<b>\$ 237,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 146,509	\$	\$	\$
8954 Operating Transfers In	(12,947,720)	11,020,577	22,309,557	
<b>Total Other Financing Sources</b>	<b>\$ (12,801,211)</b>	<b>\$ 11,020,577</b>	<b>\$ 22,309,557</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 7,527,520</b>	<b>\$ 46,210,000</b>	<b>\$ 75,755,254</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 766	\$ 10,000	\$	\$
1002 Salaries and Wages	3,300,158	3,596,998	3,727,469	
1003 Extra Help	277	20,000		
1005 Overtime & Call Back	13,853	20,000		
1006 Sick Leave Payoff	2,916			
1010 Cafeteria Plans (Non-PERS)	162,040	188,716	197,839	
1011 Salary Savings			(176,552)	
1018 Taxable Meal Reimbursements	666			
1099 Salaries & Wages Undistributed	237			
1300 P.E.R.S.	827,843	939,278	1,053,536	
1301 F.I.C.A.	242,697	263,187	271,100	
1303 Other Postemployment Benefits (OPEB)	167,271	177,871	186,451	
1310 Employee Group Ins	444,980	471,779	476,566	
1315 Workers Comp Insurance	18,900	36,325	19,079	
1320 Retired Employee Grp Ins	192,516	215,233	221,604	
1325 401 (k) Employer Match	2,252	2,249	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 5,377,372</b>	<b>\$ 5,941,636</b>	<b>\$ 5,979,342</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 150	\$	\$	\$
2051 Communication Services - Telephone	32,970	65,520	28,020	
2052 Communication Services - Mobile Devices	6,252	8,100	8,100	
2068 Food	183			
2086 Refuse Disposal		500	500	
2140 Gen Liability Ins	59,315	58,836	61,523	
2273 Parts		1,000	1,000	
2274 Delivery & Freight Charges		500	500	

Budget Unit **Public Ways & Facilities Fund - 120**  
Function Public Ways and Facilities  
Activity Public Works Engineering - 11320

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2290 Maintenance - Equipment	3,590	1,800	3,600	
2291 Maintenance - Computer Equip	360	10,000	4,000	
2292 Maintenance - Software	26,876	31,000	31,000	
2293 Computer Parts	175	6,400	5,000	
2310 Employee Benefits Systems	55,624	61,973	56,365	
2404 Maintenance Services	35,856	45,609	16,036	
2405 Materials - Bldgs & Impr		1,000		
2406 Maintenance - Janitorial	10,590	12,952	10,255	
2415 Campus Services-PCGC	1,222	1,445	930	
2439 Membership/Dues	7,898	9,000	9,000	
2456 Misc Expense	14			
2481 PC Acquisition		40,100	43,200	
2511 Printing	16,967	20,000		
2522 Other Supplies	6,312	10,000	6,500	
2523 Office Supplies & Exp	21,644	17,000	10,000	
2524 Postage	8,266	18,582	8,481	
2555 Prof/Spec Svcs - Purchased	590,327	500,000	500,000	
2556 Prof/Spec Svcs - County	1,173	53,637	19,464	
2568 MIS - Services	135,893	134,975	137,357	
2675 Road Projects-Misc	686			
2678 Road Projects-Contracts	17,096,392	35,497,000	62,675,056	
2701 Publications & Legal Notices	2,808	10,800	4,800	
2709 Countywide System Charges	127,902	143,647	114,345	
2710 Rents & Leases - Equipment	102			
2744 Small Tools & Instruments		500	500	
2822 Advertising	1,009			
2840 Special Dept Expense	2,643	3,000	3,000	
2844 Training	5,107	9,100	9,100	
2855 Project Costs	395			
2931 Travel & Transportation	1,640	3,000	3,000	
2932 Mileage	934	1,000	1,050	
2933 Lodging	1,174			
2941 County Vehicle Mileage	83,675	85,000	114,574	
2964 Meals/Food Purchases	852	1,000	1,000	
2965 Utilities	12,853	12,519	12,982	
<b>Total Services &amp; Supplies</b>	<b>\$ 18,359,829</b>	<b>\$ 36,876,495</b>	<b>\$ 63,900,238</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 2,033,684	\$	\$	\$
3551 Transfer Out A-87 Costs	436,209	568,804	433,531	
3940 Right-of-Way	2,620	5,000	5,000	
<b>Total Other Charges</b>	<b>\$ 2,472,513</b>	<b>\$ 573,804</b>	<b>\$ 438,531</b>	<b>\$</b>
<b>Capital Assets</b>				
4171 Intangible Assets - Non Depreciable	\$ 124,851	\$ 1,852,000	\$ 2,752,000	\$
4451 Equipment	9,174			
<b>Total Capital Assets</b>	<b>\$ 134,025</b>	<b>\$ 1,852,000</b>	<b>\$ 2,752,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 10,327	\$	\$	\$
5405 I/T-OUT Maintenance - Bldgs & Imprv	52,473		58,000	
5550 I/T-OUT Administration	581,982	634,555	650,000	
5556 I/T-OUT Professional Services	495,532	1,186,771	2,474,165	
5678 I/T-OUT Road Projects	294,229			
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,434,543</b>	<b>\$ 1,821,326</b>	<b>\$ 3,182,165</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (550,953)	\$ (200,000)	\$ (200,000)	\$
5004 I/T-IN Road Fund	(311,148)	(300,000)	(486,189)	
5008 I/T-IN County Office Bldg Fund	(14,574)	(46,900)	(46,900)	
5026 I/T-IN Advertising & Promotion Fund	(12,417)			
<b>Total Intrafund Transfers In</b>	<b>\$ (889,092)</b>	<b>\$ (546,900)</b>	<b>\$ (733,089)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 26,889,190</b>	<b>\$ 46,518,361</b>	<b>\$ 75,519,187</b>	<b>\$</b>

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

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Engineering - 11320

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost</b>	\$ 19,361,670	\$ 308,361	\$ (236,067)	\$

**County of Placer  
Road Construction Projects  
Fund 120**

Road Construction Projects	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
5	4	3	2	1
<b>Public Ways &amp; Facilities Fund</b>				
	\$	\$	\$	\$
PC2570 Walerga Road Bridge	1,288,676	2,500,000	9,000,000	
PC2576 Tahoe City Landscape Maintenance			7,530	
PC2577 Bridge Insp	11,040	20,000	50,000	
PC2585 Traffic Engineering	334,074	750,000	893,614	
PC2588 Misc Road Projects	35,516	41,000	41,000	
PC2598 CDRA Engineering & surveying support	127,173	150,000	345,125	
PC2635 General Transp Planning	317,502	450,000	607,002	
PC2655 Monitor & Maintenance	132,305	70,000	110,000	
PC2746 McKinney Rubicon OHV Trail Maintenance	46,304	80,000	80,000	
PC2764 Auburn Folsom Rd. 4-Lane	10,560			
PC2782 Kings Beach CCIP	6,987,399	824,000	174,000	
PC2799 Cook Riolo Bike Bridge	317			
PC2800 Bridge Maintenance	23,835	110,000	110,000	
PC2802 Lake Forest EC	4,797	10,000	4,016	
PC2803 West Sunnyside EC	375			
PC2821 Bus Stop Improvements West Slope		210,000	210,000	
PC2822 Bus Stop Improvements Tahoe	51,283	100,000	100,000	
PC2847 Kings Beach Water Quality	40,240	80,000	550,000	
PC2864 Funding/Project Development		25,000	25,000	
PC2878 Flood Control Project		870,000	870,000	
PC2887 NPDES		600,000	600,000	
PC2891 Griff Creek Improvement Project	10,840			
PC2893 Alpine Mdws Rd @ Truckee Rvr Brdg Rplcmt	390,507			
PC2894 Hiway 89 Fanny Bridge Project	196,731	2,525,000	2,525,000	
PC2898 Dowd Road @ Coon Creek	253,232	850,000	2,300,000	
PC2899 Dowd Road @ Yankee Slough	4,685			
PC2900 Dowd Road @ Markham	57,777	3,000,000	4,000,000	
PC2908 Snow Creek SEZ Restoration Project	7,552	10,000	1,004	
PC2915 TMDL Administration & Mgmt	45,323	30,000	30,120	
PC2916 Auburn Ravine/Bowman Rd +ion Improvs	32,965	705,000	50,000	
PC2918 Haines Rd/Wise Canal Bridge Replace	90,904	600,000	600,000	
PC2934 Bowman Rd Overhead Rehab N 19C162	189,872	1,850,000	2,035,000	
PC2935 Bowman Rd Overhead Rehab-S 19C161	167,548	1,850,000	2,035,000	
PC2945 Placer Parkway Phase I	206,509	2,500,000	3,500,000	
PC2949 N Phase Auburn Folsom Rd Widening	21,220			
PC2950 Dollar Creek Shared Use Trail	21,009	275,000	275,000	
PC2952 Yankee Jim's Bridge Replacement	23,092	800,000	1,050,000	
PC2953 Aub-Folsom Joe Rodgers Bikeway	55			
PC2954 Hwy 49 Beautification Project	387,371	1,200,000	30,000	
PC2955 King Road Widening Project	335,846	600,000		
PC2962 Wise Rd @ Doty Ravine Bridge Replace	622,023	2,650,000	1,500,000	
PC2963 Tahoe Pedestrian Safety Program	5,678	35,000	190,000	
PC2964 Brewer Rd Bridge @ Pleasant Grove Crk	373,290	1,000,000	4,300,000	
PC2968 DPW Tahoe Properties	62,620	144,000	144,000	
PC2970 Watt Ave@Dry Crk Bridge	9,406	800,000	1,000,000	
PC2972 Crosby Herold Rd over Doty Creek	206,083	550,000	1,000,000	
PC2973 Gold Hill Rd over Auburn Rvn Brg Replcmt	173,323	1,000,000	2,500,000	
PC2974 HSIP Auburn Folsom Safety Project	340,550	5,000		
PC2982 HSIP- Lane Marking Upgrade	209,934	500,000	100,000	
PC2984 HSIP-MUTCD Sign Upgrade	194,203	500,000	1,500,000	
PC2985 Hwy 49 & Education Sidewalks	31,466	300,000		
PC2986 Cook Riolo Rd Pedestrian Facilities	257,739	1,600,000	2,200,000	
PC2988 Wayfinding Signage-NLTRA Assistance	33,495	150,000	4,016	
PC2990 FY14/15 Federal RSTP Overlay	1,372,680			
PC2991 S Yuba River Bridge Prev Maint Pjt		100,000	165,000	
PC2993 Tahoe City Mobility Improvements Plan	45,697	500,000	500,000	
PC2994 Sheridan Drainage Improv Study	5,144	75,000	75,001	
PC2995 Kings Bch Gateway/Boardwalk Pjt	46,101	100,000	100,400	
PC2996 N Tahoe Share Use Trail	39,938	300,000	400,000	
PC2997 Meadow Vista Commercial Improv	17,014	500,000		

**County of Placer  
Road Construction Projects  
Fund 120**

Road Construction Projects	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
5	4	3	2	1
PC2998 Summer 2015 Placer Cnty Overlay	944,560			
PC2999 Tahoe Surface Treatment/Overlay	99,977			
PC3002 Truckee River Access Project	84,182	500,000	550,000	
PC3004 Summer 2016 Surface Treatment	2,879,787			
PC3005 Speedboat Beach Master Plan	12,382	285,000	75,000	
PC3006 Martis Valley Trail	289,899	500,000	300,000	
PC3007 West River Street Improvs	21,192			
PC3010 East Roseville Parkway Grind/Repave		1,000,000	1,000,000	
PC3011 Bridge Asset Mgmt & Pjt Planning		100,000	100,000	
PC3012 Cascade Dr @ McKinney Crk Rehab/Replc	257			
PC3013 McKinney Crk Dr@McKinney Crk Rehab/Rplc	257			
PC3015 Tahoe City Parking Facilities	39,792	140,000	140,000	
PC3016 Federal Hot Mix Asphalt Overlay - Year 3		3,300,000	3,300,000	
PC3017 Safety Improvements at 19 Intersections	23,997	300,000	300,000	
PC3018 Hilfiker Wall Eval-Foresthill Rd	16,876	150,000	475,000	
PC3019 Griff Creek Corridor Acquisitions	23,025	1,170,000	1,170,000	
PC3020 Kings Beach Western Approach	12,803	660,000	660,000	
PC3021 Morton Road Washout	2,279,394	500,000	25,000	
PC3022 Penryn Rd @ Secret Ravine ER	4,683	300,000	2,700,000	
PC3023 Garden Bar Rd @ Doty Ravine ER	4,824	300,000	300,000	
PC3024 Godley Ln Culvert ER		150,000	150,000	
PC3025 South Shore Rd Pjt	1,639		10,040	
PC3026 State Transp Innovation Council ACB		12,000	12,000	
PC3027 FY17/18 RMRA Resurfacing Pjt		2,800,000	2,800,000	
PC3029 Granite Bay Comm Pln Transport Update		600,000	600,000	
PC3030 FY17/18 RMRA ADA Curb Ramps		100,000	100,000	
PC3031 FY17/18 RMRA Vegetation Mgmt		100,000	100,000	
PC3032 Bell Rd @ I80 Roundabout Pjt			1,500,000	
PC3033 SSARP-Safety program			135,000	
PC3034 HSIP Crosswalk Enhancement Pjt			200,000	
PC3035 Tahoma Roads WQP			400,000	
PC3036 West Shore Pedestrian Improvs			326,000	
PC3037 FY18/19 RMRA Resurfacing Pjt			5,500,000	
PC3038 FY18/19 RMRA County Chip Seal Pjt			1,389,265	
PC3039 FY18/19 RMRA Curb Ramp Pjt			200,000	
PC3040 FY18/19 RMRA Vegetation Mgmt Pjt			200,000	
PC3041 FY18/19 CalRecycle Grant Chip Seal			350,000	
<b>Total Public Ways &amp; Facilities Fund</b>	<b>\$ 22,640,344</b>	<b>\$ 47,461,000</b>	<b>\$ 72,954,133</b>	<b>\$</b>

Budget Unit **Public Ways & Facilities Fund - 120**  
Function Public Ways and Facilities  
Activity Public Works Road Maintenance - 32600

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6157 Sales Tax Local Trans	\$	\$	2,100,000	\$
6170 Other Fin Asst-TDA 1/4		2,438,974		1,700,000
<b>Total Taxes</b>	<b>\$</b>	<b>2,438,974</b>	<b>\$</b>	<b>2,100,000</b>
<b>Licenses, Permits &amp; Franchises</b>				
6769 Permits	\$	44,956	\$	60,000
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$</b>	<b>44,956</b>	<b>\$</b>	<b>60,000</b>
<b>Rev from Use of Money &amp; Property</b>				
6970 Investment Income	\$	(101,461)	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$</b>	<b>(101,461)</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7151 State Highway Users Tax - Roads	\$	5,976,664	\$	5,995,253
7153 RMRA			2,987,836	7,903,265
7154 Highway User Excise Tax Section 2103		1,153,735	1,730,979	3,365,278
7251 Federal Forest Reserve - Title I		123,624	200,000	250,000
7390 State Off-Hwy Veh Reg Fees		27,331		
7391 State Highway Users Tax - 2105		2,626,425	2,683,967	2,803,818
<b>Total Intergovernmental Revenue</b>	<b>\$</b>	<b>9,907,779</b>	<b>\$</b>	<b>13,598,035</b>
<b>Charges for Services</b>				
8161 Reimbursed Road Projects	\$	35,085	\$	35,000
8212 Other General Reimbursement		321,201	50,000	154,000
<b>Total Charges for Services</b>	<b>\$</b>	<b>356,286</b>	<b>\$</b>	<b>85,000</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	197,056	\$	200,000
8771 Subrogation Recovery		40,508	35,000	46,517
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>237,564</b>	<b>\$</b>	<b>235,000</b>
<b>Other Financing Sources</b>				
8750 Proceeds from Sale of Capital Assets	\$	101,388	\$	60,000
8779 Contributions from General Fund		3,770,896	5,805,900	3,770,900
8780 Contributions from Other Funds		400,000		
8954 Operating Transfers In		17,650		
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>4,289,934</b>	<b>\$</b>	<b>5,865,900</b>
<b>Total Revenue</b>	<b>\$</b>	<b>17,174,032</b>	<b>\$</b>	<b>21,943,935</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	171,312	\$	50,000
1002 Salaries and Wages		4,690,305	5,222,543	5,221,519
1003 Extra Help		87,712	75,000	75,000
1005 Overtime & Call Back		725,433	200,000	150,000
1006 Sick Leave Payoff		373		
1010 Cafeteria Plans (Non-PERS)		251,438	299,828	305,622
1011 Salary Savings				(95,541)
1018 Taxable Meal Reimbursements		63	15,000	
1099 Salaries & Wages Undistributed		272		
1300 P.E.R.S.		1,106,264	1,320,803	1,432,176
1301 F.I.C.A.		418,915	397,965	397,331
1303 Other Postemployment Benefits (OPEB)		385,676	409,640	429,400
1310 Employee Group Ins		1,009,538	1,119,607	1,031,937
1315 Workers Comp Insurance		220,728	234,541	173,129
1320 Retired Employee Grp Ins		634,299	671,828	763,929
1325 401 (k) Employer Match		754	749	751
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>9,703,082</b>	<b>\$</b>	<b>10,017,504</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$	44,541	\$	44,000
2050 Communication Services - Radio		89,069	57,240	91,080
2051 Communication Services - Telephone		26,202	18,960	18,420
2052 Communication Services - Mobile Devices		19,026	20,000	14,800
2086 Refuse Disposal		40,922	32,000	40,000
2140 Gen Liability Ins		322,060	342,853	388,338

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Road Maintenance - 32600

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2273 Parts	31,505	17,000	30,000	
2277 Auto - Towing	5,150		5,000	
2290 Maintenance - Equipment	8,915		8,900	
2291 Maintenance - Computer Equip		2,000		
2292 Maintenance - Software	4,813	20,000	15,000	
2310 Employee Benefits Systems	109,986	132,041	130,222	
2404 Maintenance Services	60,703	82,500	131,480	
2405 Materials - Bldgs & Impr	6,694	10,000		
2406 Maintenance - Janitorial	29,102	32,847	70,806	
2415 Campus Services-PCGC	20,040	24,683	19,676	
2439 Membership/Dues	255	1,500	1,500	
2481 PC Acquisition	147	5,000	5,000	
2511 Printing	6,785	3,000	5,000	
2522 Other Supplies	13,537	5,000	5,000	
2523 Office Supplies & Exp	4,239	5,000	5,000	
2524 Postage	4,624	4,213	4,712	
2555 Prof/Spec Svcs - Purchased	603,220	669,884	582,800	
2556 Prof/Spec Svcs - County	37,250			
2564 Regular Equipment-Fleet Services	1,524,928	900,000	1,400,000	
2566 Snow Equipment-Fleet Services	833,940	700,000	600,000	
2568 MIS - Services	103,362	94,210	217,820	
2570 Media / Video Services	158			
2678 Road Projects-Contracts	6			
2701 Publications & Legal Notices	639			
2709 Countywide System Charges	59,231	65,233	76,198	
2710 Rents & Leases - Equipment	45,697	131,000	50,000	
2727 Rents & Leases - Bldgs & Impr	11,060	12,000	12,000	
2744 Small Tools & Instruments	17,010	15,000	15,000	
2770 Fuels & Lubricants	349,950	250,000	250,000	
2775 Aggregates & Oil	794,630	2,147,452	1,748,265	
2778 Signing & Safety Material	472,570	600,000	400,000	
2840 Special Dept Expense	245,711	252,500	195,000	
2844 Training	1,217	7,500	7,500	
2928 I/P - Shop Supplies	5,494			
2931 Travel & Transportation	55	3,000	3,000	
2933 Lodging	11,207	3,000	3,000	
2941 County Vehicle Mileage	47,213	22,500	66,842	
2964 Meals/Food Purchases	30,681	5,000	5,000	
2965 Utilities	164,396	91,000	152,186	
2966 Drug & Alcohol Testing	1,647	1,200	1,200	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,209,587</b>	<b>\$ 6,828,316</b>	<b>\$ 6,819,745</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 316,700	\$ 397,077	\$ 467,214	\$
<b>Total Other Charges</b>	<b>\$ 316,700</b>	<b>\$ 397,077</b>	<b>\$ 467,214</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 826,259	\$ 1,144,000	\$ 614,000	\$
<b>Total Capital Assets</b>	<b>\$ 826,259</b>	<b>\$ 1,144,000</b>	<b>\$ 614,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T-OUT Maintenance - Bldgs & Imprv	\$ 5,119	\$	\$	\$
5550 I/T-OUT Administration	310,509	370,896	400,000	
5553 I/T-OUT Revenue Services Charges	20			
5556 I/T-OUT Professional Services	534,344	3,237,836	10,112,676	
<b>Total Intrafund Transfers Out</b>	<b>\$ 849,992</b>	<b>\$ 3,608,732</b>	<b>\$ 10,512,676</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5004 I/T-IN Road Fund	\$ (287,294)	\$ (695,000)	\$ (1,724,165)	\$
5026 I/T-IN Advertising & Promotion Fund	(100,000)	(100,000)	(100,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (387,294)</b>	<b>\$ (795,000)</b>	<b>\$ (1,824,165)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 17,518,326</b>	<b>\$ 21,200,629</b>	<b>\$ 26,474,723</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 344,294</b>	<b>\$ (743,306)</b>	<b>\$ (737,585)</b>	<b>\$</b>

Budget Unit Capital Projects Fund - 140  
Function General  
Activity Capital Improvements - 10780

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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	\$ 160,280	\$ 125,000	\$ 125,000	\$
6970 Investment Income	(148,664)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 11,616</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7199 State Aid for Construction	\$ 96,309	\$ 9,696,700	\$ 39,400,000	\$
7249 Federal Aid Construction	(300,000)		250,000	
8782 Contributions from Oth Govt Agencies	361,666			
<b>Total Intergovernmental Revenue</b>	<b>\$ 157,975</b>	<b>\$ 9,696,700</b>	<b>\$ 39,650,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8193 Other Services	\$ 342,646	\$	\$	\$
<b>Total Charges for Services</b>	<b>\$ 342,646</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$	\$ 20,000	\$ 20,000	\$
<b>Total Donations</b>	<b>\$</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 269,525	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 269,525</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 449,465	\$ 5,249,566	\$ 549,566	\$
8780 Contributions from Other Funds	78,548	2,554,000	3,099,000	
8990 Operating Trans In - Capital Imprvmts	61,291,722	21,507,506	46,706,615	
<b>Total Other Financing Sources</b>	<b>\$ 61,819,735</b>	<b>\$ 29,311,072</b>	<b>\$ 50,355,181</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 62,601,497</b>	<b>\$ 39,152,772</b>	<b>\$ 90,150,181</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 1,098,257	\$ 1,174,140	\$ 1,381,769	\$
1005 Overtime & Call Back	3,974	5,000	5,000	
1010 Cafeteria Plans (Non-PERS)	51,090	57,758	62,145	
1011 Salary Savings			(57,649)	
1018 Taxable Meal Reimbursements	200			
1099 Salaries & Wages Undistributed	57			
1300 P.E.R.S.	269,761	303,419	393,532	
1301 F.I.C.A.	83,968	88,141	101,128	
1303 Other Postemployment Benefits (OPEB)	57,398	59,290	67,800	
1310 Employee Group Ins	155,580	154,591	180,709	
1315 Workers Comp Insurance	3,637	6,016	6,465	
1320 Retired Employee Grp Ins	61,303	61,499	79,249	
1325 401 (k) Employer Match	1,402	1,500	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,786,627</b>	<b>\$ 1,911,354</b>	<b>\$ 2,222,398</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 405	\$	\$	\$
2051 Communication Services - Telephone	188,325	27,000	25,000	
2052 Communication Services - Mobile Devices	1,369	4,400	4,400	
2085 Household Expense	1,845			
2086 Refuse Disposal	1,923			
2130 Insurance	127,761			
2140 Gen Liability Ins	58,504	35,641	24,948	
2273 Parts	1,274			
2290 Maintenance - Equipment	2,256			
2310 Employee Benefits Systems	16,202	23,967	19,123	
2404 Maintenance Services	108,655	5,171	8,626	
2405 Materials - Bldgs & Impr	254,075			
2406 Maintenance - Janitorial	4,974	6,011	6,546	
2415 Campus Services-PCGC	5,635	6,883	5,628	
2439 Membership/Dues	2,247	2,000	2,000	
2511 Printing	12,697			
2523 Office Supplies & Exp	2,654	5,000	5,000	
2524 Postage	12,470	2,106	2,356	

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

Budget Unit Capital Projects Fund - 140  
 Function General  
 Activity Capital Improvements - 10780

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2549 Construction Projects	7,970,535			
2555 Prof/Spec Svcs - Purchased	4,930,334			
2556 Prof/Spec Svcs - County	1,205,179	17,701	9,559	
2568 MIS - Services	57,462	42,615	51,605	
2570 Media / Video Services	38,880			
2701 Publications & Legal Notices	5,428			
2709 Countywide System Charges	145,336	120,100	67,129	
2710 Rents & Leases - Equipment	5,413			
2727 Rents & Leases - Bldgs & Impr	18,265			
2770 Fuels & Lubricants	1,264			
2838 Special Dept Expense-1099 Reportable	541			
2840 Special Dept Expense	750,124	23,000	25,000	
2844 Training	6,200	10,000	10,000	
2862 Landfill Dump Fee	449			
2931 Travel & Transportation	2,660	2,500	2,500	
2932 Mileage	1,145	2,500	2,625	
2933 Lodging	2,423			
2941 County Vehicle Mileage	9,371	7,500	14,227	
2964 Meals/Food Purchases	752	1,500	1,500	
2965 Utilities	21,347	5,319	6,289	
2970 Water & Sewage - Special Districts	87,605			
2971 Environmental Engineering Services	452,736			
<b>Total Services &amp; Supplies</b>	<b>\$ 16,516,720</b>	<b>\$ 350,914</b>	<b>\$ 294,061</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 277,296	\$ 365,339	\$ 349,560	\$
<b>Total Other Charges</b>	<b>\$ 277,296</b>	<b>\$ 365,339</b>	<b>\$ 349,560</b>	<b>\$</b>
<b>Capital Assets</b>				
4151 Buildings & Improvements	\$ 25,629,395	\$ 67,627,714	\$ 98,315,444	\$
4451 Equipment	55,899			
<b>Total Capital Assets</b>	<b>\$ 25,685,294</b>	<b>\$ 67,627,714</b>	<b>\$ 98,315,444</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 139,434	\$ 139,434	\$ 139,434	\$
<b>Total Other Financing Uses</b>	<b>\$ 139,434</b>	<b>\$ 139,434</b>	<b>\$ 139,434</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5550 I/T-OUT Administration	\$ 194,527	\$ 200,000	\$ 200,000	\$
5556 I/T-OUT Professional Services	2,789,073			
5840 I/T-OUT Special Dept Expense	4,845			
<b>Total Intrafund Transfers Out</b>	<b>\$ 2,988,445</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (217,080)	\$	\$	\$
5004 I/T-IN Road Fund	(1,115)			
5008 I/T-IN County Office Bldg Fund	(1,611,704)	(2,392,474)	(2,530,887)	
5011 I/T-IN Public Safety Fund	(88,817)			
<b>Total Intrafund Transfers In</b>	<b>\$ (1,918,716)</b>	<b>\$ (2,392,474)</b>	<b>\$ (2,530,887)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 45,475,100</b>	<b>\$ 68,202,281</b>	<b>\$ 98,990,010</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (17,126,397)</b>	<b>\$ 29,049,509</b>	<b>\$ 8,839,829</b>	<b>\$</b>

**County of Placer  
Capital Improvement Projects  
Fund 140**

Capital Improvement Projects	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Capital Projects Fund</b>				
	\$	\$	\$	\$
704504 Human Resource Remodel	740,360			
704505 1000 Sunset Acquisition	47,713			
704506 Main Street Property Acquisition	44,880	2,030,120	2,028,023	
704507 Enterprise System Replacement	185,306			
704510 Countywide Housing	21,467			
704511 Emigrant Trail Study	7,529	442,471	536,849	
704512 Granite Bay Landscape Study		100,000	89,188	
704514 Cabin Creek Biomass Facility	20,004	4,996		
704515 Hidden Falls Regional Park Grant (HCD)	10,082	186,033		
704517 Energy Conservation	128,297	74,066	72,629	
704518 ERL Liftstation Improvements		200,000	190,411	
704521 Vineyard Liftstation Improvements		200,000	1,500,000	
704524 Organics Recycling		500,000	500,000	
704526 Sunset Pond Well Abandonment		70,000		
704527 Groundwater Sustainability Planning		345,000	56,266	
704528 SPACF Biometrics		110,000		
704529 Auburn Jail HU3 Exterior Wall Repair		516,638	110,000	
704530 Groundwater Management (County)		232,010	162,010	
704531 Auditor Controller Counter Remodel		305,500	307,455	
704532 Treasure/Tax Collector Counter Remodel		260,000	214,486	
704533 BOS ADA Improvements		120,000	135,000	
704535 Tahoe Administrative Center Generator		370,000	266,741	
704537 Auburn Jail Retrofit		3,370,000	3,299,750	
704538 SPJC Coroner Facility		5,070,000	7,499,988	
704542 SB844 Medium Security Housing		570,000	33,220,089	
704543 Speedboat Beach Improvements		70,000	500,000	
704546 Pioneer Community Energy Lease Imp		70,000	600,000	
704567 Olive Grove Lift Station Upgrades		70,000	110,000	
704589 Countywide Parking Lot Paving	336,215	328,780	302,995	
704597 ERL Stormwater Improvements		70,000	300,000	
704603 Sec/Safety Improvements	202,632	277,370	152,000	
704612 Loomis Landfill Groundwater Cutoff Trenc		70,000	2,500,000	
704613 Meadow Vista Landfill Gas System Imp		70,000	250,000	
704616 Barton Road Trail		70,000	175,000	
704617 Franklin School Turf Replacement		70,000	400,000	
704618 Dry Creek Park Phase III		70,000	1,350,000	
704629 HHS Office Building Planning	111,272	918,417	896,793	
704639 Auburn Animal Shelter	2,674,866			
704718 Gould Improvements		89,554	89,554	
704723 Sugar Pine Mountain Trail	5,313			
704752 Community Clinic Improvements	245,218	161,009	159,921	
704761 Comprehensive Facility Master Plan	1,052,421	170,698	102,319	
704762 Lincoln Missile Site	96,889	21,582	4,169	
704769 Tahoe Justice Center	71	56,061	56,061	
704770 PC Government Center Wetlands Mitigation	(125)			
704803 Countywide Warehouse Space	35,585	2,455,711	2,931,805	
704805 Historic Courthouse Misc Projects	2,484	72,516	72,541	
704807 Dutch Flat Pool Repairs		74,489	101,515	
704808 Assessor Remodel	38,823	885,911	819,440	
704812 Demolition DeWitt Bldgs	23	185,427	185,427	
704821 Countywide Fuel Load Reduction	141,662	184,307	78,027	
704824 SMD#3 Regional Sewer	2,914	58,628		
704828 SMD#1 Regional Sewer	3,925,879	8,451,728		
704838 Library Improvements	2,816	131,531	124,951	
704839 Martis Valley Trail	358,179	1,618,526	1,617,204	
704853 Countywide Signage	56,317	23,333	20,464	
704859 PCGC Exterior Buildings Repairs	23,050	203,854	390,375	
704860 Fulweiler MDF Expansion	43,634	25,736	3,626	
704861 Tahoe Administrative Center Tenant Imp	98,916	151,493	145,016	
704862 AJC Envelope Repairs	92,071	581,603	564,935	
704865 Miners Ravine Creek Sewer Line Crossing	1,331	253,447		
704867 Domes Improvements	363,110			

**County of Placer  
Capital Improvement Projects  
Fund 140**

Capital Improvement Projects	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
704870	Applegate Library Exterior	11	42,673	42,673
704875	Storm Water Projects	(16)		
704878	HHS ASOC -Cirby Hills	604,901	1,284,864	288,043
704879	Lincoln Shooting Range Remediation	29,489	486,833	477,033
704881	Building Systems Upgrade	55,992	474,101	140,583
704882	Kings Beach Library Improvements	2	66,728	66,728
704883	Hansen Sewer Software Upgrade	(9,167)		
704889	Roseville Fairgrounds Assessment	188,537	19,780	15,374
704890	Auburn Sheriff Facilities Programing	51,806	85,933	84,827
704892	Auburn Library Landscape Rehab	143,613	1,506,035	78,465
704895	Royal Gorge Studies	14,298		
704901	Re-Roof PCGC HHS Bldgs 107-117	1,492		
704903	Meadow Vista Transfer Station		44,413	
704906	HHS Employment Services Expansion	40		
704907	Misc County Buildings Projects	24,090	1,743,332	2,550,875
704908	Hazardous Materials Abatement	110,346	28,095	
704909	Dutch Flat Community Center Improvements	37,992	8,249	
704915	Community Transition Center Tenant Impr	139,998	41,680	40,005
704916	Hidden Falls Parking Expansion	18,062	34,656	12,727
704917	PCGC Development Relocation	523		
704919	ERL Truck Scale	65,445	495,938	
704920	ERL Landfill Expansion	11,070		
704924	CSOC Relocation-Auburn	20,162		
704925	Countywide Painting	411,158	604,594	675,411
704927	Countywide Carpet Replacement	76,808	1,196,604	1,264,828
704928	Countywide Roofing	92,996	1,311,761	1,679,625
704929	Memorial Hall Improvements	221,452	265,363	352,246
704931	Auburn Main Jail Video Surveillance	552		
704932	Burton Creek Justice Center Generator	16		
704934	Juvenile Detention CCTV	960		
704936	Hidden Falls Public Use Impr (SNC)	3,751		
704939	ASOC Welcome Center	74,894		
704942	Multigenerational Feasibility Study	27,336	4,387	4,032
704945	BSJC Campus Planning	57,917	52,833	52,702
704947	Tahoe Development-TAU	288,486	1,322,868	1,015,898
704948	DeWitt Heritage Museum	2,120	34,548	25,253
704949	Countywide Planning	66,023	44,188	93,276
704950	Spring Meadows Park Shade Structure	39,289		
704951	Clerk Recorder Remodel		110,000	110,000
704957	Major Maintenance Projects	86,808	280,672	348,656
704958	Auburn Ravine Force Main Imp	3,993	2,187,275	2,787,338
704964	Squaw Valley Park Pickleball Courts	241,655		
704965	Sylvan Glenn Lift Station Imp	107,074	1,216,979	1,164,909
704966	ADA Improvements	183,601	149,574	255,458
704968	Petite Creek Liftstation Imp	494,654	51,179	
704969	Roseville Fairgrounds Repairs	72,100	2,074,555	2,055,563
704970	HHS Tahoe Site	5,257	166,794	166,664
704973	Kings Beach Center Disposition	25,906	83,879	27,422
704975	SPACF Arraignment Court	18,065	911,352	904,026
704976	Countywide Trail Maintenance	137,869	78,366	67,016
704978	Park, Trail, & Open Space Master Plan	161,236	364,574	331,426
704979	Countywide Drought Projects	81,681		
704980	Hidden Falls Park New Well	18,924	117,156	117,038
704981	Parks Major Maintenance Projects	141,198	160,584	120,797
704982	Union Hall Liftstation Improvements	34,717	150,283	
704983	Griffith Quarry Park Improvements	8,147	139,891	187,626
704984	SMD#1 Post Plant Improvements	4,235	295,765	300,206
704985	SPACF Recreation Yard	100,468	64,430	71,584
704987	SPACF Booking Area Improvements	248,785	24,082	22,519
704988	Bell Road Liftstation	41,989	117,802	73,021
704989	Building B Secure Parking	437,863	233,335	184,038
704990	SB863 Acute Mental Health Housing	116,498	12,693,937	12,659,512
704991	ADA Self Evaluation/Transition Plan	15,942	384,057	603,152

**County of Placer  
Capital Improvement Projects  
Fund 140**

Capital Improvement Projects	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
704992 Sunset Area Planning	1,083,023	638,863	547,907	
704993 Fairgrounds Environmental	45,765	122,745		
704994 Hidden Falls Expansion EIR	151,950	7,850		
704995 Groundwater Management Act (Grant)	126,805	43,085	43,074	
704996 Middle Fork Fuel Reduction	78,548	121,452		
704997 Countywide HVAC Replacement	230,844	348,197	1,012,865	
<b>Total Capital Projects Fund</b>	<b>\$ 18,495,248</b>	<b>\$ 67,627,714</b>	<b>\$ 98,315,444</b>	<b>\$</b>

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8212 Other General Reimbursement	308,118	140,000	140,000	
8236 Passenger Fare - Transp Services	623,454	658,400	660,300	
8238 Auxilliary Transp Revenues	61,335	491,408	163,500	
8764 Miscellaneous Revenues	50,612			
<b>Total Operating Revenues</b>	<b>\$ 1,043,519</b>	<b>\$ 1,289,808</b>	<b>\$ 963,800</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	8,802			
1002 Salaries and Wages	526,596	617,282	518,819	
1003 Extra Help	70,252			
1004 Accr Compensated Leave	(6,847)			
1005 Overtime & Call Back	98,451	60,000	60,000	
1008 Salaries & Wages-Oper	892,954	941,784	1,130,583	
1009 Extra Help-Oper		100,500		
1010 Cafeteria Plans (Non-PERS)	22,729	86,432	92,229	
1011 Salary Savings			(46,929)	
1018 Taxable Meal Reimbursements	470			
1099 Salaries & Wages Undistributed	35			
1300 P.E.R.S.	331,477	397,069	447,592	
1301 F.I.C.A.	116,406	120,908	125,029	
1303 Other Postemployment Benefits (OPEB)	138,267	159,821	158,200	
1308 PERS Pension Expense	21,926			
1309 OPEB Expense	30,101			
1310 Employee Group Ins	331,743	367,168	389,568	
1315 Workers Comp Insurance	44,029	80,619	59,018	
1320 Retired Employee Grp Ins	105,084	99,618	147,699	
1325 401 (k) Employer Match	753	750	750	
2020 Clothes & Personal Supplies	6,371	7,500	7,500	
2050 Communication Services - Radio	39,960	40,140	41,580	
2051 Communication Services - Telephone	11,225	8,040	9,300	
2052 Communication Services - Mobile Devices	306			
2140 Gen Liability Ins	324,816	257,100	369,361	
2273 Parts	2,397	5,300	200	
2290 Maintenance - Equipment	589,932	600,000	650,000	
2292 Maintenance - Software	784	1,500	4,500	
2310 Employee Benefits Systems	39,505	40,678	47,715	
2404 Maintenance Services	95	78,700	78,700	
2405 Materials - Bldgs & Impr	10,239	8,400	9,700	
2439 Membership/Dues	5,085	5,000	5,000	
2481 PC Acquisition	3,521	5,000	5,000	
2511 Printing	11,562	12,000	8,000	
2522 Other Supplies	5,429			
2523 Office Supplies & Exp	3,401			
2524 Postage	5,201	4,213	4,712	
2534 Operating Materials	4,205	30,600	30,000	
2550 Administration	250,261	319,400	306,100	
2555 Prof/Spec Svcs - Purchased	1,617,349	1,704,000	1,758,681	
2556 Prof/Spec Svcs - County	173,988	104,700	111,200	
2568 MIS - Services	32,793	31,683	68,928	
2701 Publications & Legal Notices	647	1,100	500	
2709 Countywide System Charges	20,667	24,244	27,677	
2768 Fuels - Credit Card Purchases	35,677	45,000	45,000	
2770 Fuels & Lubricants	233,973	285,200	367,300	
2840 Special Dept Expense	54,195	20,000	30,000	
2844 Training	3,000	4,000	6,000	
2928 I/P - Shop Supplies	332			
2931 Travel & Transportation	84	1,000	1,000	
2933 Lodging	77	1,200	1,200	
2941 County Vehicle Mileage	63,931	63,000	63,000	
2964 Meals/Food Purchases	248			
2965 Utilities	37,945	25,700	25,700	

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2966 Drug & Alcohol Testing	851	4,700	2,000	
3701 Equipment Depreciation	553,731			
3702 Bldg & Impr Depreciation	161,460			
5600 Appropriation for Contingencies		125,000	125,000	
<b>Total Operating Expenses</b>	<b>\$ 7,038,471</b>	<b>\$ 6,896,049</b>	<b>\$ 7,293,112</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (5,994,952)</b>	<b>\$ (5,606,241)</b>	<b>\$ (6,329,312)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(127,371)	(178,324)	(180,540)	
6170 Other Fin Asst-TDA 1/4	1,939,000	3,000,000	3,235,000	
6950 Interest	9,771	11,400		
6970 Investment Income	(16,063)			
7249 Federal Aid Construction		816,000		
7255 Federal Operating Assistance	20,000	961,300	988,000	
7300 State Transit Assistance Fund	322,509	375,500	675,000	
8782 Contributions from Oth Govt Agencies	2,948,536	2,719,500	1,586,400	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 5,096,382</b>	<b>\$ 7,705,376</b>	<b>\$ 6,303,860</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (898,570)</b>	<b>\$ 2,099,135</b>	<b>\$ (25,452)</b>	<b>\$</b>
8954 Operating Transfers In	1,319,652			
<b>Change in Net Assets</b>	<b>\$ 421,082</b>	<b>\$ 2,099,135</b>	<b>\$ (25,452)</b>	<b>\$</b>
Net Assets - Beginning Balance	7,106,393	3,193,861	3,011,996	
Net Assets - Ending Balance	\$ 3,193,861	\$ 3,011,996	\$ 2,936,544	\$
<b>Memo:</b>				
4451 Equipment	\$ 1,885,322	\$ 2,281,000	\$ 50,000	\$

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8212 Other General Reimbursement	176,464			
8236 Passenger Fare - Transp Services	352,287	573,791	528,800	
8238 Auxilliary Transp Revenues	669			
8764 Miscellaneous Revenues	53,001			
<b>Total Operating Revenues</b>	<b>\$ 582,421</b>	<b>\$ 573,791</b>	<b>\$ 528,800</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	12,207			
1002 Salaries and Wages	152,859	342,958	141,715	
1003 Extra Help	38,147			
1004 Accr Compensated Leave	18,479			
1005 Overtime & Call Back	225,730	67,000	70,000	
1008 Salaries & Wages-Oper	1,177,622	1,387,685	1,619,503	
1009 Extra Help-Oper		40,000		
1010 Cafeteria Plans (Non-PERS)	6,764	103,838	105,673	
1011 Salary Savings			(34,557)	
1018 Taxable Meal Reimbursements	4,410			
1099 Salaries & Wages Undistributed	83			
1300 P.E.R.S.	303,978	434,115	479,125	
1301 F.I.C.A.	119,796	132,394	134,733	
1303 Other Postemployment Benefits (OPEB)	122,672	167,090	180,800	
1308 PERS Pension Expense	19,145			
1309 OPEB Expense	25,642			
1310 Employee Group Ins	228,048	352,739	409,551	
1315 Workers Comp Insurance	30,595	66,173	63,525	
1320 Retired Employee Grp Ins	65,501	73,242	74,939	
2020 Clothes & Personal Supplies	19,517	14,122	17,300	
2050 Communication Services - Radio	16,802	17,280	19,440	
2051 Communication Services - Telephone	17,750	9,540	9,540	
2052 Communication Services - Mobile Devices	922			
2086 Refuse Disposal	7,811	15,000	7,000	
2140 Gen Liability Ins	203,460	139,255	177,400	
2273 Parts	8,545	4,000	4,000	
2290 Maintenance - Equipment	822,591	966,700	750,000	
2291 Maintenance - Computer Equip		1,800	1,800	
2292 Maintenance - Software	157			
2310 Employee Benefits Systems	33,492	40,431	54,810	
2404 Maintenance Services	108,574	25,000	39,417	
2405 Materials - Bldgs & Impr	31,798			
2406 Maintenance - Janitorial	52,466	65,729	22,819	
2439 Membership/Dues	2,108	2,200	3,000	
2481 PC Acquisition		3,000	3,000	
2511 Printing	6,702	7,000	7,000	
2521 Operating Supplies	170	20,800	15,000	
2522 Other Supplies	190	2,500	2,500	
2523 Office Supplies & Exp	2,125	2,000	2,000	
2524 Postage	1,549	1,264	1,414	
2534 Operating Materials	20,577	8,000	8,000	
2550 Administration	139,925	198,100	253,900	
2555 Prof/Spec Svcs - Purchased	668,216	610,269	688,900	
2556 Prof/Spec Svcs - County	347,189	131,900	131,900	
2568 MIS - Services	20,803	19,164	60,205	
2701 Publications & Legal Notices	728			
2709 Countywide System Charges	15,700	18,883	25,815	
2710 Rents & Leases - Equipment	890			
2744 Small Tools & Instruments	86			
2770 Fuels & Lubricants	247,696	310,200	287,000	
2838 Special Dept Expense-1099 Reportable	360			
2840 Special Dept Expense	36,491		5,000	
2844 Training	140	1,000	1,000	
2927 I/P - Parts	562			

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2931 Travel & Transportation	139	500		
2933 Lodging	2,438			
2941 County Vehicle Mileage	75,539	78,800	78,800	
2964 Meals/Food Purchases	664			
2965 Utilities	80,421	65,500	63,389	
2966 Drug & Alcohol Testing	399	3,500	3,500	
3701 Equipment Depreciation	240,806			
3702 Bldg & Impr Depreciation	107,795			
3705 Land Impr Depreciation	6,662			
5600 Appropriation for Contingencies		180,683	65,000	
<b>Total Operating Expenses</b>	<b>\$ 5,902,633</b>	<b>\$ 6,131,354</b>	<b>\$ 6,054,856</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (5,320,212)</b>	<b>\$ (5,557,563)</b>	<b>\$ (5,526,056)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(57,799)	(213,181)	(166,880)	
6170 Other Fin Asst-TDA 1/4	1,741,128	1,626,800	1,635,000	
6950 Interest	(2,892)			
6970 Investment Income	30			
7249 Federal Aid Construction	289,445		246,900	
7255 Federal Operating Assistance	695,423	1,070,000	1,270,000	
7300 State Transit Assistance Fund	150,620	202,200	250,000	
8771 Subrogation Recovery	8,750			
8780 Contributions from Other Funds	1,279,500	2,509,600	1,866,400	
8782 Contributions from Oth Govt Agencies	1,163,813	1,896,966	638,900	
9041 Cost Allocation In/Out	2,576			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 5,270,594</b>	<b>\$ 7,092,385</b>	<b>\$ 5,740,320</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (49,618)</b>	<b>\$ 1,534,822</b>	<b>\$ 214,264</b>	<b>\$</b>
8954 Operating Transfers In	791,322	50,000	90,159	
8988 Capital Contributions	518,413			
<b>Change in Net Assets</b>	<b>\$ 1,260,117</b>	<b>\$ 1,584,822</b>	<b>\$ 304,423</b>	<b>\$</b>
Net Assets - Beginning Balance	5,307,511	783,775	492,597	
Net Assets - Ending Balance	\$ 783,775	\$ 492,597	\$ 497,020	\$
<b>Memo:</b>				
4151 Buildings & Improvements	\$	\$	\$ 300,000	\$
4451 Equipment	1,059,249	1,876,000		

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Facilities Fund - 220
Subfund	Eastern Regional Landfill - 400
Activity	Eastern Region Landfill - 2890

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
6965 Rents & Concessions	102,445	105,000	105,000	
8174 Landfill Fees	1,534,916	1,460,000	1,320,000	
<b>Total Operating Revenues</b>	<b>\$ 1,637,361</b>	<b>\$ 1,565,000</b>	<b>\$ 1,425,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2050 Communication Services - Radio	13,828	19,590	19,590	
2051 Communication Services - Telephone	1,760	2,232	2,232	
2130 Insurance	39,089	41,000	41,000	
2140 Gen Liability Ins		641	1,118	
2273 Parts	4,201	5,000	5,000	
2290 Maintenance - Equipment	3,243	5,000	5,000	
2405 Materials - Bldgs & Impr	1,677	10,000	10,000	
2511 Printing	3,608	2,500	4,000	
2547 Landfill Operations	(153,404)			
2550 Administration	4,937	12,963	8,000	
2555 Prof/Spec Svcs - Purchased	554,913	652,665	583,200	
2556 Prof/Spec Svcs - County	26,524	35,000	35,000	
2701 Publications & Legal Notices	1,813	4,000	4,000	
2709 Countywide System Charges	1,750	2,191	3,180	
2710 Rents & Leases - Equipment		2,500	2,500	
2744 Small Tools & Instruments		100	100	
2840 Special Dept Expense	43,848	49,260	76,700	
2931 Travel & Transportation		500	500	
2932 Mileage	610	500	610	
2933 Lodging		500	500	
2941 County Vehicle Mileage		100	200	
2964 Meals/Food Purchases		500	500	
2965 Utilities	7,947	13,000	18,400	
2970 Water & Sewage - Special Districts	62,648	79,860	86,360	
2971 Environmental Engineering Services	281,041	342,430	356,870	
3701 Equipment Depreciation	109,035			
3702 Bldg & Impr Depreciation	488,693			
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 1,497,761</b>	<b>\$ 1,332,032</b>	<b>\$ 1,314,560</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 139,600</b>	<b>\$ 232,968</b>	<b>\$ 110,440</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(67,632)	11,481	19,006	
6950 Interest	61,265	55,000	70,000	
6970 Investment Income	(55,026)			
8733 CIP Transfer IN	65,445			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 4,052</b>	<b>\$ 66,481</b>	<b>\$ 89,006</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 143,652</b>	<b>\$ 299,449</b>	<b>\$ 199,446</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt		(350,000)	(300,000)	
<b>Change in Net Assets</b>	<b>\$ 143,652</b>	<b>\$ (50,551)</b>	<b>\$ (100,554)</b>	<b>\$</b>
Net Assets - Beginning Balance	9,975,635	4,976,442	4,925,891	
Net Assets - Ending Balance	\$ 4,976,442	\$ 4,925,891	\$ 4,825,337	\$

Memo:

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Facilities Fund - 220
Subfund	Kings Beach Center - 200
Activity	Kings Beach Center - 2200

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
6965 Rents & Concessions	315,551	300,000	250,000	
8764 Miscellaneous Revenues	191			
<b>Total Operating Revenues</b>	<b>\$ 315,742</b>	<b>\$ 300,000</b>	<b>\$ 250,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2086 Refuse Disposal	10,648	17,548		
2140 Gen Liability Ins		253	419	
2404 Maintenance Services	22,388	100,000	100,000	
2405 Materials - Bldgs & Impr	3,856	20,000		
2524 Postage			20,000	
2549 Construction Projects	9,975			
2550 Administration	13,355	10,000	10,000	
2555 Prof/Spec Svcs - Purchased	62,628	75,000	25,000	
2556 Prof/Spec Svcs - County	129,627	130,000	62,326	
2701 Publications & Legal Notices	28			
2709 Countywide System Charges	441	864	1,192	
2840 Special Dept Expense	17,833	50,000	350,000	
2965 Utilities	73,283	90,000	90,000	
<b>Total Operating Expenses</b>	<b>\$ 344,062</b>	<b>\$ 493,665</b>	<b>\$ 658,937</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (28,320)</b>	<b>\$ (193,665)</b>	<b>\$ (408,937)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(18,486)	(14,404)	(45,014)	
6950 Interest	4,217	2,000	2,000	
6970 Investment Income	(3,234)			
8779 Contributions from General Fund			300,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (17,503)</b>	<b>\$ (12,404)</b>	<b>\$ 256,986</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (45,823)</b>	<b>\$ (206,069)</b>	<b>\$ (151,951)</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (45,823)</b>	<b>\$ (206,069)</b>	<b>\$ (151,951)</b>	<b>\$</b>
Net Assets - Beginning Balance	257,218	251,395	45,326	
Net Assets - Ending Balance	\$ 251,395	\$ 45,326	\$ (106,625)	\$

Memo:

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2018-19

Fund	Facilities Fund - 220
Subfund	Solid Waste Management - 450
Activity	Solid Waste Management - 4500

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8105 Direct Charges/Special Assessments	63,828	60,000	60,000	
8174 Landfill Fees	1,371,805	1,360,000	1,360,000	
<b>Total Operating Revenues</b>	<b>\$ 1,435,633</b>	<b>\$ 1,420,000</b>	<b>\$ 1,420,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
1315 Workers Comp Insurance	1			
2050 Communication Services - Radio	5,385	5,100	5,500	
2086 Refuse Disposal		5,500	5,500	
2140 Gen Liability Ins	803	1,084	1,944	
2273 Parts	1,541	500	2,000	
2290 Maintenance - Equipment	450	4,000	4,000	
2404 Maintenance Services	30	2,000	2,000	
2405 Materials - Bldgs & Impr	3,755	25,000	25,000	
2439 Membership/Dues	424			
2508 Collection Charges	641	1,000	1,000	
2511 Printing	13,527	25,000	25,000	
2522 Other Supplies		5,000	5,000	
2524 Postage	1,949	12,206	17,356	
2549 Construction Projects	3,028	150,000	150,000	
2550 Administration	4,311	11,077	11,077	
2555 Prof/Spec Svcs - Purchased	441,021	584,000	685,000	
2556 Prof/Spec Svcs - County	39,147	42,000	42,000	
2559 County Litter Program	2,078	8,000	8,000	
2701 Publications & Legal Notices	4,582	15,000	15,000	
2709 Countywide System Charges	2,656	3,706	5,532	
2710 Rents & Leases - Equipment		3,000		
2744 Small Tools & Instruments		2,000	2,000	
2838 Special Dept Expense-1099 Reportable	7,546	15,000	15,000	
2840 Special Dept Expense	131,349	205,500	212,500	
2844 Training	45			
2862 Landfill Dump Fee			5,000	
2931 Travel & Transportation	287	500	500	
2932 Mileage	447	1,000	1,000	
2933 Lodging	412	300	500	
2964 Meals/Food Purchases	60	300	300	
2965 Utilities	4,314	5,000	5,000	
2970 Water & Sewage - Special Districts	352,352	121,000	78,740	
2971 Environmental Engineering Services	658,188	532,400	509,270	
3702 Bldg & Impr Depreciation	88,776			
5600 Appropriation for Contingencies		16,000	100,000	
<b>Total Operating Expenses</b>	<b>\$ 1,769,105</b>	<b>\$ 1,802,173</b>	<b>\$ 1,940,719</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (333,472)</b>	<b>\$ (382,173)</b>	<b>\$ (520,719)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(2,729)	(19,187)	(32,372)	
6950 Interest	260,488	225,000	225,000	
6970 Investment Income	(186,326)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 71,433</b>	<b>\$ 205,813</b>	<b>\$ 192,628</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (262,039)</b>	<b>\$ (176,360)</b>	<b>\$ (328,091)</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt	120,000	(500,000)	(3,250,000)	
<b>Change in Net Assets</b>	<b>\$ (142,039)</b>	<b>\$ (676,360)</b>	<b>\$ (3,578,091)</b>	<b>\$</b>
Net Assets - Beginning Balance	21,064,935	19,948,026	19,271,666	
Net Assets - Ending Balance	\$ 19,948,026	\$ 19,271,666	\$ 15,693,575	\$

Memo:

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8212 Other General Reimbursement	6,068			
8370 Automotive Fund Mileage	1,963,247	2,163,300	2,172,400	
8372 Automotive Fund Mat & Service	4,179,543	4,646,700	4,450,000	
8753 Other Sales	516,375	489,200	550,000	
8764 Miscellaneous Revenues	436,115		2,000	
<b>Total Operating Revenues</b>	<b>\$ 7,101,348</b>	<b>\$ 7,299,200</b>	<b>\$ 7,174,400</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	1,576	15,000	16,500	
1002 Salaries and Wages	1,361,425	1,693,087	1,705,774	
1003 Extra Help	6,121	20,000	20,000	
1004 Accr Compensated Leave	31,915	32,600	34,200	
1005 Overtime & Call Back	107,435	65,000	78,700	
1010 Cafeteria Plans (Non-PERS)	71,679	95,418	95,612	
1011 Salary Savings		(42,746)	(86,582)	
1018 Taxable Meal Reimbursements	450	3,000		
1099 Salaries & Wages Undistributed	58			
1300 P.E.R.S.	336,945	434,638	474,662	
1301 F.I.C.A.	114,551	128,865	129,342	
1303 Other Postemployment Benefits (OPEB)	106,464	123,970	129,950	
1308 PERS Pension Expense	24,144			
1309 OPEB Expense	25,642	9,800	9,900	
1310 Employee Group Ins	252,225	317,046	309,243	
1315 Workers Comp Insurance	31,946	56,321	48,446	
1320 Retired Employee Grp Ins	176,098	195,681	195,816	
1325 401 (k) Employer Match	257	750	750	
2020 Clothes & Personal Supplies	15,904	19,000	19,000	
2051 Communication Services - Telephone	22,501	18,180	19,920	
2052 Communication Services - Mobile Devices	1,875	1,500	2,000	
2085 Household Expense	676	1,500	1,500	
2086 Refuse Disposal	7,956	7,600	7,600	
2140 Gen Liability Ins	11,348	9,592	15,115	
2273 Parts	1,077			
2274 Delivery & Freight Charges		500	500	
2277 Auto - Towing	64,612	50,000	52,000	
2290 Maintenance - Equipment	531,602	440,000	415,000	
2292 Maintenance - Software	32,866	33,600	34,500	
2310 Employee Benefits Systems	33,943	46,337	41,509	
2404 Maintenance Services	28,758	27,000	34,165	
2405 Materials - Bldgs & Impr	11,695	8,000	8,000	
2406 Maintenance - Janitorial	20,173	24,634	15,262	
2415 Campus Services-PCGC	28,021	36,255	27,823	
2439 Membership/Dues	100	300	300	
2456 Misc Expense	(77)			
2481 PC Acquisition		500	13,000	
2511 Printing	2,861	3,000	3,000	
2522 Other Supplies	2,415	5,000	5,000	
2523 Office Supplies & Exp	3,131	4,700	5,000	
2524 Postage	3,243	3,370	3,769	
2550 Administration	432,788	472,900	451,800	
2555 Prof/Spec Svcs - Purchased	124,771	146,800	150,600	
2556 Prof/Spec Svcs - County	62,498	83,900	87,500	
2568 MIS - Services	45,583	43,083	52,165	
2709 Countywide System Charges	25,628	55,126	29,552	
2744 Small Tools & Instruments	12,322	18,000	18,000	
2768 Fuels - Credit Card Purchases	215,639	195,050	230,000	
2778 Signing & Safety Material	1,415			
2838 Special Dept Expense-1099 Reportable		500	500	
2840 Special Dept Expense	20,320	34,600	33,900	
2844 Training	319	4,500	5,000	
2921 I/P Gasoline/Diesel	632,682	720,000	686,200	
2922 I/P Comp Natural Gas	241,117	225,000	235,900	
2924 IP Oil & Lube Products	67,149	68,000	75,000	
2926 I/P - Tires & Batteries	270,980	277,800	270,000	

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2927 I/P - Parts	1,008,217	1,049,600	925,000	
2928 I/P - Shop Supplies	15,855	35,500	31,042	
2930 Ending Inventory	(47,774)			
2931 Travel & Transportation		500	500	
2933 Lodging	660	2,000	2,000	
2941 County Vehicle Mileage	1,200			
2964 Meals/Food Purchases	11	500	500	
2965 Utilities	18,930	12,900	19,200	
2966 Drug & Alcohol Testing	488	600	600	
3701 Equipment Depreciation	725,128			
3702 Bldg & Impr Depreciation	55,543			
<b>Total Operating Expenses</b>	<b>\$ 7,405,080</b>	<b>\$ 7,335,857</b>	<b>\$ 7,191,235</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (303,732)</b>	<b>\$ (36,657)</b>	<b>\$ (16,835)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(426,938)	(319,354)	(329,453)	
3803 Long-Term Debt Repaid	5,045			
3810 Lease Purchase Principal	(4,426)	(6,200)		
3830 Lease Purchase Interest	(96)	(900)		
6950 Interest	30,799	30,000	32,000	
6970 Investment Income	(30,909)	5,000	5,000	
8750 Proceeds from Sale of Capital Assets	42,373	65,000		
8752 Gain/Loss on F/A Disposal			60,000	
8770 Road Vehicle Replacement Revenue	9,328	18,000	10,000	
8771 Subrogation Recovery	2,995	25,000	10,000	
8780 Contributions from Other Funds	531,610	908,726	300,000	
8782 Contributions from Oth Govt Agencies	27,000			
8783 Vehicle Replacement Revenue	866,787	1,439,600	1,247,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 1,053,568</b>	<b>\$ 2,164,872</b>	<b>\$ 1,334,547</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 749,836</b>	<b>\$ 2,128,215</b>	<b>\$ 1,317,712</b>	<b>\$</b>
2333 Capital Asset Transfer (Out)	(251,596)			
<b>Change in Net Assets</b>	<b>\$ 498,240</b>	<b>\$ 2,128,215</b>	<b>\$ 1,317,712</b>	<b>\$</b>
Net Assets - Beginning Balance	5,937,087	2,460,375	2,999,760	
Net Assets - Ending Balance	<b>\$ 2,460,375</b>	<b>\$ 2,999,760</b>	<b>\$ 2,989,372</b>	<b>\$</b>
<b>Memo:</b>				
4451 Equipment	\$ 1,893,732	\$ 1,588,830	\$ 1,328,100	\$

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	PCGC Campus - 250
Activity	Placer County Government Center Campus -

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
6965 Rents & Concessions	274,797	120,000	200,000	
8188 Campus Services-PCGC	1,667,321	2,071,448	1,682,251	
8212 Other General Reimbursement	19,893			
<b>Total Operating Revenues</b>	<b>\$ 1,962,011</b>	<b>\$ 2,191,448</b>	<b>\$ 1,882,251</b>	<b>\$</b>
<b>Operating Expenses</b>				
2086 Refuse Disposal	20,311	4,000	25,000	
2140 Gen Liability Ins	1,429	1,437	2,140	
2273 Parts	2,577	3,500	3,500	
2290 Maintenance - Equipment	156	5,000	5,000	
2404 Maintenance Services	33,009	222,113	100,000	
2405 Materials - Bldgs & Impr	17,683	50,000	50,000	
2549 Construction Projects	1,253			
2550 Administration	8,657	48,483	50,000	
2555 Prof/Spec Svcs - Purchased	55,789	170,000	170,000	
2556 Prof/Spec Svcs - County	880,430	800,000	550,000	
2709 Countywide System Charges	3,573	4,915	6,090	
2710 Rents & Leases - Equipment	1,552	1,000	1,000	
2744 Small Tools & Instruments	1,517	1,000	2,000	
2770 Fuels & Lubricants	109			
2840 Special Dept Expense	2,427		5,000	
2862 Landfill Dump Fee	168			
2965 Utilities	690,373	700,000	750,000	
2970 Water & Sewage - Special Districts	1,815	10,000	10,000	
3702 Bldg & Impr Depreciation	12,661			
3704 Infrastructure Depreciation	119,297			
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 1,854,786</b>	<b>\$ 2,071,448</b>	<b>\$ 1,779,730</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 107,225</b>	<b>\$ 120,000</b>	<b>\$ 102,521</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(130,164)	(322,601)	(147,521)	
6950 Interest	55,708	40,000	45,000	
6970 Investment Income	(52,087)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (126,543)</b>	<b>\$ (282,601)</b>	<b>\$ (102,521)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (19,318)</b>	<b>\$ (162,601)</b>	<b>\$</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (19,318)</b>	<b>\$ (162,601)</b>	<b>\$</b>	<b>\$</b>
Net Assets - Beginning Balance	6,271,959	4,246,991	4,084,390	
Net Assets - Ending Balance	<b>\$ 4,246,991</b>	<b>\$ 4,084,390</b>	<b>\$ 4,084,390</b>	<b>\$</b>

County of Placer  
Operation of Internal Service Fund  
Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Building Maintenance - 260
Activity	Building Maintenance - 2650

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
6965 Rents & Concessions	52,658	40,000	50,000	
7479 Other Govts-Trial Courts		200,000	200,000	
8196 Buildings & Grounds Services	13,621,079	15,082,558	15,810,454	
8208 Park & Recreation Services	240			
8764 Miscellaneous Revenues	3,818			
8988 Capital Contributions			385,578	
<b>Total Operating Revenues</b>	<b>\$ 13,677,795</b>	<b>\$ 15,322,558</b>	<b>\$ 16,446,032</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	161,577			
1002 Salaries and Wages	2,145,082	2,550,897	2,526,205	
1003 Extra Help	6,732	16,036	10,000	
1004 Accr Compensated Leave	327,400			
1005 Overtime & Call Back	75,929	50,000	75,000	
1010 Cafeteria Plans (Non-PERS)	117,461	147,756	145,637	
1011 Salary Savings			(136,022)	
1018 Taxable Meal Reimbursements	918	1,500	100	
1099 Salaries & Wages Undistributed	154			
1300 P.E.R.S.	510,042	638,448	685,083	
1301 F.I.C.A.	171,185	195,144	192,930	
1303 Other Postemployment Benefits (OPEB)	191,455	215,601	209,050	
1308 PERS Pension Expense	39,203			
1309 OPEB Expense	(1,132,116)			
1310 Employee Group Ins	459,673	524,078	515,537	
1315 Workers Comp Insurance	102,804	90,154	80,611	
1320 Retired Employee Grp Ins	379,821	412,087	423,615	
1325 401 (k) Employer Match	438	750	750	
2017 Uniforms	57	3,000	500	
2051 Communication Services - Telephone	99,607	182,060	111,560	
2052 Communication Services - Mobile Devices	8,960	15,000	15,000	
2085 Household Expense	138,551	140,000	140,000	
2086 Refuse Disposal	214,740	230,000	230,000	
2130 Insurance	6,285			
2140 Gen Liability Ins	119,906	113,828	123,046	
2273 Parts	12,813	20,000	20,000	
2290 Maintenance - Equipment	11,949	10,000	10,000	
2310 Employee Benefits Systems	61,091	109,787	68,980	
2404 Maintenance Services	49,176		398,438	
2405 Materials - Bldgs & Impr	344,600	400,000	400,000	
2406 Maintenance - Janitorial	27,206		112,864	
2415 Campus Services-PCGC	605,043	300,000	620,390	
2439 Membership/Dues		500	500	
2481 PC Acquisition	1,835	9,000	10,000	
2511 Printing	9,465	7,000	7,000	
2512 Laundry/Dry Cleaning	8,763	9,000	9,000	
2523 Office Supplies & Exp	3,569	7,000	5,000	
2524 Postage	2,427	4,000	4,856	
2549 Construction Projects	329			
2550 Administration	439,884	450,000	450,000	
2555 Prof/Spec Svcs - Purchased	3,595,547	4,171,402	4,600,119	
2556 Prof/Spec Svcs - County	195,502	152,000	175,000	
2568 MIS - Services	157,975	162,102	164,835	
2570 Media / Video Services	10,946			
2701 Publications & Legal Notices		1,000	1,000	
2709 Countywide System Charges	19,990	20,990	54,527	
2710 Rents & Leases - Equipment	7,595	10,000	10,000	
2744 Small Tools & Instruments	18,223	20,000	20,000	
2770 Fuels & Lubricants	9,144	5,000	8,000	
2838 Special Dept Expense-1099 Reportable	5,724		5,000	
2840 Special Dept Expense	273,875	131,900	255,000	
2844 Training	6,076	7,500	7,500	
2862 Landfill Dump Fee	480			
2920 Inventory Purchases	(1,307)			
2931 Travel & Transportation	45	2,000	2,000	

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Building Maintenance - 260
Activity	Building Maintenance - 2650

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2932 Mileage	115	2,500	2,000	
2933 Lodging	711	1,000	1,000	
2941 County Vehicle Mileage	237,340	275,000	275,678	
2964 Meals/Food Purchases	177	500	500	
2965 Utilities	3,508,956	3,550,000	3,642,099	
2970 Water & Sewage - Special Districts	4,462	8,000	8,000	
<b>Total Operating Expenses</b>	<b>\$ 13,775,590</b>	<b>\$ 15,373,520</b>	<b>\$ 16,697,888</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (97,795)</b>	<b>\$ (50,962)</b>	<b>\$ (251,856)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs		(199,529)	(403,068)	
6950 Interest	(14,412)			
6970 Investment Income	15,236			
7479 Other Govts-Trial Courts	357,782			
8755 Donation	250			
8779 Contributions from General Fund		1,000,000		
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 358,856</b>	<b>\$ 800,471</b>	<b>\$ (403,068)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 261,061</b>	<b>\$ 749,509</b>	<b>\$ (654,924)</b>	<b>\$</b>
3775 Operating Transfer Out	(5,828,311)			
3776 Contrib Auto Working Capital		(54,200)		
8954 Operating Transfers In	62,781			
<b>Change in Net Assets</b>	<b>\$ (5,504,469)</b>	<b>\$ 695,309</b>	<b>\$ (654,924)</b>	<b>\$</b>
Net Assets - Beginning Balance		(337,108)	358,201	
Net Assets - Ending Balance	<b>\$ (337,108)</b>	<b>\$ 358,201</b>	<b>\$ (296,723)</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8191 Food Service Sales	134,349			
8193 Other Services	44,867	1,537,184		
8212 Other General Reimbursement	7,963			
8270 Food Service: Inmate Meals	3,184,266	2,218,677	3,636,304	
8271 Food Service: Staff Dining	9,511	302,573		
8764 Miscellaneous Revenues	49,827			
<b>Total Operating Revenues</b>	<b>\$ 3,430,783</b>	<b>\$ 4,058,434</b>	<b>\$ 3,636,304</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	270			
1002 Salaries and Wages	540,294			
1003 Extra Help	138,210			
1004 Accr Compensated Leave	(53,907)			
1005 Overtime & Call Back	28,486			
1010 Cafeteria Plans (Non-PERS)	28,104			
1099 Salaries & Wages Undistributed	16			
1300 P.E.R.S.	126,299			
1301 F.I.C.A.	53,919			
1303 Other Postemployment Benefits (OPEB)	59,169			
1309 OPEB Expense	373,457			
1310 Employee Group Ins	128,728			
1315 Workers Comp Insurance	8,777			
1320 Retired Employee Grp Ins	80,131			
1325 401 (k) Employer Match	653			
2017 Uniforms	12,672			
2051 Communication Services - Telephone	5,371			
2052 Communication Services - Mobile Devices	700			
2068 Food	1,228,444			
2085 Household Expense	40,349			
2140 Gen Liability Ins	4,018	3,945	6,789	
2273 Parts	447			
2274 Delivery & Freight Charges	380			
2290 Maintenance - Equipment	55,646			
2310 Employee Benefits Systems	18,859			
2404 Maintenance Services	191,261	347,125	254,460	
2406 Maintenance - Janitorial		16,195	12,658	
2439 Membership/Dues	79			
2511 Printing	5,449			
2521 Operating Supplies	52,550			
2522 Other Supplies	31,513			
2523 Office Supplies & Exp	1,995			
2524 Postage	60			
2555 Prof/Spec Svcs - Purchased	67,949	2,521,250	2,540,000	
2556 Prof/Spec Svcs - County	63,162	70,494	100,000	
2568 MIS - Services	8,329			
2708 Rents & Leases - Computer SW	538			
2709 Countywide System Charges	10,998	13,207	13,895	
2710 Rents & Leases - Equipment	240			
2840 Special Dept Expense	274,112			
2853 Safety Clothing - Other Agency	45			
2932 Mileage	1,882			
2941 County Vehicle Mileage	44,432			
2965 Utilities	192,831	371,000	338,660	
3701 Equipment Depreciation	438,301			
<b>Total Operating Expenses</b>	<b>\$ 4,265,218</b>	<b>\$ 3,343,216</b>	<b>\$ 3,266,462</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (834,435)</b>	<b>\$ 715,218</b>	<b>\$ 369,842</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(313,033)	(295,218)	(207,578)	
6950 Interest	5,742			
6970 Investment Income	(5,332)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (312,623)</b>	<b>\$ (295,218)</b>	<b>\$ (207,578)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,147,058)</b>	<b>\$ 420,000</b>	<b>\$ 162,264</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2333 Capital Asset Transfer (Out)	(87,728)			
8954 Operating Transfers In	1,343,019			
<b>Change in Net Assets</b>	<b>\$ 108,233</b>	<b>\$ 420,000</b>	<b>\$ 162,264</b>	<b>\$</b>
Net Assets - Beginning Balance	4,732,493	649,440	1,069,440	
Net Assets - Ending Balance	<b>\$ 649,440</b>	<b>\$ 1,069,440</b>	<b>\$ 1,231,704</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8175 Sanitation Services	10,006,115	11,328,920	12,057,800	
8212 Other General Reimbursement		150,000		
8243 Plan Check Fees		100,000		
8269 Planning - At Cost Projects Fees	208,419		250,000	
8764 Miscellaneous Revenues	137,990	8,000	250,000	
<b>Total Operating Revenues</b>	<b>\$ 10,352,524</b>	<b>\$ 11,586,920</b>	<b>\$ 12,557,800</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	107,920	8,000	10,000	
1002 Salaries and Wages	4,360,515	5,145,743	5,357,331	
1003 Extra Help	34,943	22,500	100,000	
1004 Accr Compensated Leave	74,986			
1005 Overtime & Call Back	397,042	200,000	275,000	
1006 Sick Leave Payoff	531			
1010 Cafeteria Plans (Non-PERS)	216,857	275,430	284,115	
1018 Taxable Meal Reimbursements	1,700	2,500	1,500	
1099 Salaries & Wages Undistributed	186			
1300 P.E.R.S.	1,084,971	1,343,944	1,515,532	
1301 F.I.C.A.	359,603	386,831	398,802	
1303 Other Postemployment Benefits (OPEB)	298,642	334,181	350,299	
1308 PERS Pension Expense	75,816			
1309 OPEB Expense	212,758			
1310 Employee Group Ins	833,257	954,028	1,032,931	
1315 Workers Comp Insurance	139,681	89,902	92,773	
1320 Retired Employee Grp Ins	346,398	357,859	401,540	
1325 401 (k) Employer Match	3,705	3,749	3,750	
2017 Uniforms	21	4,000		
2050 Communication Services - Radio	20,037	148,640	158,000	
2051 Communication Services - Telephone	67,959	50,940	52,140	
2052 Communication Services - Mobile Devices	13,076	15,000	15,000	
2085 Household Expense	961	5,000	2,500	
2086 Refuse Disposal	2,573			
2140 Gen Liability Ins	55,935	49,077	112,736	
2273 Parts	62,838	50,000	50,000	
2290 Maintenance - Equipment	170,092	150,000	150,000	
2310 Employee Benefits Systems	90,862	109,919	105,985	
2404 Maintenance Services	73,085	47,735	83,969	
2405 Materials - Bldgs & Impr	33,171	20,000	25,000	
2406 Maintenance - Janitorial	29,027	32,835	58,284	
2415 Campus Services-PCGC	52,143	63,250	47,252	
2439 Membership/Dues	12,110	12,000	12,000	
2481 PC Acquisition	15,676	35,200	30,000	
2511 Printing	26,044	20,000	25,000	
2512 Laundry/Dry Cleaning	7,481	8,000	8,000	
2523 Office Supplies & Exp	9,208	10,000	8,000	
2524 Postage	4,660	4,106	2,356	
2534 Operating Materials	4,300	4,000	4,000	
2550 Administration	313,425	344,518	358,299	
2555 Prof/Spec Svcs - Purchased	165,214	32,500	292,500	
2556 Prof/Spec Svcs - County	39,452	12,000	10,000	
2568 MIS - Services	288,119	274,800	312,854	
2701 Publications & Legal Notices	3,277	5,000	2,000	
2709 Countywide System Charges	62,174	61,589	66,331	
2710 Rents & Leases - Equipment	7,564	8,000	5,000	
2744 Small Tools & Instruments	40,193	30,000	30,000	
2770 Fuels & Lubricants	56,318	50,000	50,000	
2838 Special Dept Expense-1099 Reportable	685			
2840 Special Dept Expense	130,241	165,500	143,100	
2844 Training	18,978	50,000	40,000	
2853 Safety Clothing - Other Agency	1,152	2,500	2,500	
2862 Landfill Dump Fee	477	1,000		
2931 Travel & Transportation	1,944	4,000	4,000	
2932 Mileage	1,841	1,500	1,500	
2933 Lodging	3,517	3,000	2,500	

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2018-19

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	161,858	160,000	167,002	
2964 Meals/Food Purchases	1,185	1,000	2,000	
2965 Utilities	48,519	39,893	62,278	
2966 Drug & Alcohol Testing	387	1,000	500	
3701 Equipment Depreciation	176,890			
3702 Bldg & Impr Depreciation	117,257			
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 10,941,437</b>	<b>\$ 11,262,169</b>	<b>\$ 12,376,159</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (588,913)</b>	<b>\$ 324,751</b>	<b>\$ 181,641</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(242,498)	(252,739)	(310,261)	
6950 Interest	1,043	8,000	5,000	
6970 Investment Income	1,385			
8750 Proceeds from Sale of Capital Assets	10,386			
8779 Contributions from General Fund			255,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (229,684)</b>	<b>\$ (244,739)</b>	<b>\$ (50,261)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (818,597)</b>	<b>\$ 80,012</b>	<b>\$ 131,380</b>	<b>\$</b>
3776 Contrib Auto Working Capital	(132,081)			
3778 Operating Transfer Out - Capital Imprvmt	137,947			
<b>Change in Net Assets</b>	<b>\$ (812,731)</b>	<b>\$ 80,012</b>	<b>\$ 131,380</b>	<b>\$</b>
Net Assets - Beginning Balance	(6,148,413)	650,709	532,321	
Net Assets - Ending Balance	<b>\$ 650,709</b>	<b>\$ 532,321</b>	<b>\$ 637,701</b>	<b>\$</b>
<b>Memo:</b>				
4451 Equipment	\$ 251,915	\$ 198,400	\$ 26,000	\$