

Non-Departmental

COUNTY EXECUTIVE OFFICE					
NON-DEPARTMENTAL APPROPRIATION SUMMARY					
Fiscal Year 2017-18					
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Proposed Budget	FY 2017-18 Final Budget	YOY % Change
GENERAL FUND					
09992 Appropriation for Contingencies-Fund 100	11,576,990	20,616,030	14,216,285	15,616,285	-24.25%
10070 Community and Agency Support	7,464,545	6,474,002	9,591,601	10,720,790	65.60%
10790 GF Contrib-Facilities and Infrastructure	15,805,470	10,416,133	6,974,691	10,720,790	2.92%
Criminal Justice Other (Courts/Dispute Resolution)	2,245,309	2,253,230	2,342,858	2,342,858	
Grand Jury	148,682	152,884	286,228	287,220	
Indigent Defense	7,704,478	10,415,381	11,021,168	11,021,167	
21480 Criminal Justice Other Programs	10,098,469	12,821,495	13,650,254	13,651,245	6.47%
21700 GF Contribution Public Safety	86,746,010	100,170,703	104,610,469	109,382,162	9.20%
89350 Contribution to Other Debt Service	3,238,274	3,412,350	3,429,430	3,429,430	0.50%
TOTAL GENERAL FUND	134,929,757	153,910,713	152,472,730	163,520,702	6.24%
OTHER OPERATING FUNDS					
01102 Criminal Justice CEO - Fund 110	957,585	147,498	3,327,084	3,427,084	2223.48%
10970 Gold Country Tourism and Promotions - Fund 115	237,353	91,482	0	66,603	-27.20%
10850 Lake Tahoe Tourism and Promotions - Fund 145	6,928,273	7,846,528	9,947,781	20,387,717	159.83%
22400 Open Space - Fund 150	274,121	607,135	450,553	1,620,553	166.92%
89360 Other Debt Service - Fund 190	4,155,203	4,142,751	4,158,664	4,158,664	0.38%
TOTAL OTHER OPERATING FUNDS	12,552,534	12,835,394	17,884,082	29,660,621	131.08%
INTERNAL SERVICE FUNDS					
ACORN	-258,329	451,235	648,200	713,200	
Countywide Document Management	18,000	57,493	231,513	231,513	
IT Enterprises	1,071,057	852,040	604,525	604,525	
Job Aps	40,173	41,338	41,600	41,600	
Medias	148,856	151,044	221,500	221,500	
Megabyte	58,515	386,658	405,387	405,387	
New Financial System	-132,695	633,199	6,770,145	6,870,145	
Other Admin/Overhead (A-87, Training, etc.)	1,031,370	122,819	374,571	374,571	
Permits	17,850	106,779	107,995	107,995	
06240 Countywide Systems	1,994,797	2,802,605	9,405,436	9,570,436	241.48%
06246 Countywide Radio Systems	2,457,951	2,204,944	2,202,181	1,798,032	-18.45%
TOTAL INTERNAL SERVICE FUNDS	4,452,748	5,007,549	11,607,617	11,368,468	127.03%
TOTAL ALL FUNDS	151,935,039	171,753,656	181,964,429	204,549,791	19.09%

Purpose: Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

09992 – APPROPRIATION FOR CONTINGENCIES

Non-Departmental Operations Service System

Purpose: Provides funding for unbudgeted emergency or other unanticipated but essential expenditures that may occur in the General Fund, and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

Proposed Budget Major Adjustment(s):

- Secured Property Tax revenue increases 3 percent over FY 2016-17 actual receipts, or \$3.4 million over FY 2016-17 Final Budget.
- Sales & Use Tax revenue increases of \$775,000 over FY 2016-17 Final Budget.
- Increase expenditures \$1.9 million for Cost Allocation Plan (A-87) charges.
- Flat year-over-year General Fund operating contingency of \$6.75 million meets the requirement of the Budget and Financial Policy.

Final Budget Major Adjustment(s):

- Increase Secured Property Tax revenues \$2.8 million based on FY 2017-18 property tax assessment roll.
- Increase In-Lieu Taxes \$6.7 million.
- Re-budget \$1.0 million contribution to the Building Maintenance division to establish an operating cash balance.
- Increase the General Fund operating contingency \$400,000 to a total balance of \$7.15 million. The \$7.15 million meets the requirement of the Budget and Financial Policy.

10790 - GF CONTRIBUTION – FACILITIES AND INFRASTRUCTURE

Capital Facility Projects Service System

Purpose: Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and supports associated funding plans approved to construct new facilities needed to accommodate service delivery to the public in Placer County.

Proposed Budget Major Adjustment(s):

- Decrease \$3.4 million to prior year one-time contributions to capital projects that addressed deferred maintenance on county buildings. \$1.5 million in general fund capital project contributions have been designated in the FY 2017-18 Proposed Budget.
- Increase revenues \$384,000 for Cost Allocation Plan (A-87) charges for depreciation recovered from departments on county buildings.

Final Budget Major Adjustment(s):

- Increase contribution to Capital Projects \$3.3 million for the Auburn Jail Retrofit project.
- Increase contribution to Roads \$2.0 million for the purchase of road repair equipment compliant with California Air Resources Board Requirements (\$894,000) and to purchase 100 miles of chip seal to improve and maintain the County's transportation infrastructure (\$1.1 million).

10070 - COMMUNITY AND AGENCY SUPPORT

Non-Departmental Operations Service System

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

Non-Departmental

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

Contribution to County Library	\$ 2,209,744
Economic and Fiscal Studies/ ICF Contracts (Planning)	\$ 1,250,000
Contribution to Open Space	\$ 1,000,000
Uninsurable Defense Costs	\$ 1,000,000
Professional Services - various	\$ 522,419
Middle Fork Projects	\$ 500,000
Retiree Sick Leave Benefit Department Set-Aside	\$ 500,000
Tahoe Advanced Planning and Economic Development	\$ 389,999
Contributions to In Home Support Services	\$ 300,000
Classification/Compensation Study funding	\$ 250,000
Fire District Radio Charges	\$ 236,160
Legislative Advocate Contracts	\$ 211,002
Service Delivery Project	\$ 200,000
Succession Planning	\$ 200,000
Sierra-Sacramento Valley Emergency Medical Services	\$ 190,012
Middle Fork Re-licensing Consultant	\$ 175,000
Contribution for Kings Beach Center	\$ 150,000
LAFCO	\$ 140,161
Contribution to Flood Control District	\$ 136,100
Priority Based Budgeting Implementation	\$ 100,000
Special Community Contributions - Revenue Sharing	\$ 100,000
Area 4 Agency on Aging	\$ 84,000
Placer County Air Pollution Control District	\$ 58,580
CalPERS Replacement Fund Contribution	\$ 54,083
California State Association of Counties	\$ 50,972
Contribution to Housing	\$ 50,000
Response for Health Issues	\$ 50,000
Tahoe Regional Planning Agency	\$ 44,998
Placer County Resource Conservation District Services	\$ 41,000
Firewise Communities	\$ 39,240
Law Enforcement Chaplaincy	\$ 35,000
Senior Initiatives	\$ 30,000
County Fairgrounds Programs	\$ 25,000
Sacramento Area Council of Governments	\$ 20,100
Law Library	\$ 20,000
Regional Council of Rural Counties	\$ 14,395
Fish and Game	\$ 6,000
Gold Country Fair	\$ 5,000
Contribution to General Liability Insurance	\$ 3,099
Other Community Support, Membership, and Contribution	\$ 328,726
Total Recommended Funding	\$ 10,720,790

Proposed Budget Major Adjustment(s):

- Increase in General Fund contributions of \$820,000 for libraries to stabilize branch services.
- Decrease in General Fund contributions of \$1.0 million for the acquisition of open space.

Final Budget Major Adjustment(s):

- Increase in Contributions to Other Funds of \$1.5 million for succession planning (\$200,000), IHSS contribution (\$300,000), and Open Space Contribution (\$1.0 million).

21480 - CRIMINAL JUSTICE OTHER PROGRAMS

Public Protection Service System

Purpose: Provides funding for the Grand Jury, Indigent Defense, and Court Operations. The Grand Jury is a public body with authority to investigate complaints from citizens and provide oversight and review of local government operations, financial management, and officials and their staff, and provide assistance to the District Attorney regarding criminal matters. Indigent Defense is provided through contracts with local law firms and attorneys, and is responsible for representing all indigent persons assigned legal counsel by the Placer County Courts. Court Operations is an appropriation used to budget an annual Maintenance of Effort (MOE) payment to the State that is required by the Trial Court Funding Act of 1997. The budget also includes reimbursements to General Fund departments that provide services to court related programs and services provided directly to the Courts resulting from local agreements.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

21700 - CONTRIBUTION TO PUBLIC SAFETY

Public Protection Service System

Purpose: Provides a General Fund contribution to the Sheriff, District Attorney, and Probation departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

Proposed Budget Major Adjustment(s):

- Increase in General Fund contributions to public safety of \$4.7 million for support of on-going operations.

Final Budget Major Adjustment(s):

- Increase in General Fund contribution to public safety of \$4.8 million for support of on-going operations.

89350 - CONTRIBUTION TO OTHER DEBT SERVICE

Non-Departmental Operations Service System

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

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

01102 - CRIMINAL JUSTICE CEO

Public Protection Service System

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

Non-Departmental

Proposed Budget Major Adjustment(s):

- Re-budget \$3.0 million for SB 863 grant award match to construct the Acute Mental Health Housing unit at South Placer Adult Correctional Facility.

Final Budget Major Adjustment(s):

- None.

10850 - LAKE TAHOE TOURISM & PROMOTION

Non-Departmental Operations Service System

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

Proposed Budget Major Adjustment(s):

- Increase revenues \$1.9 million in anticipated transient occupancy tax revenues.
- Increase \$2.5 million in contributions to other funds. The FY 2017-18 Proposed Budget includes a recommended transfer of Tahoe transit service programs to Placer County.

Final Budget Major Adjustment(s):

- Increase in Project Costs of \$12.7 million future infrastructure project expenses.
- Decrease in North Tahoe Resort Association expenses of \$2.3 million due to the restructuring of the North Lake Tahoe Resort Association (NLTRA) contract.
- Increase in Hotel/Motel Tax of \$1.0 million for anticipated increase in revenue.

22400 - OPEN SPACE

Non-Departmental Operations Service System

Purpose: Provides funding as mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Proposed Budget Major Adjustment(s):

- Decrease in General Fund contributions of \$1.0 million for the acquisition of open space.

Final Budget Major Adjustment(s):

- Increase in Land acquisition expenditures of \$1.0 million with offsetting contribution from the General Fund of \$1 million.
- Increase in Special Department Expense of \$170,000 for contribution to the Planning Services division for Red Legged Frog credit acquisition for the Placer County Conservation Plan implementation.

89360 - DEBT SERVICE

Administrative & Financial Service System

Purpose: Provides funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

Non-Departmental

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

06240 - COUNTYWIDE SYSTEMS (INTERNAL SERVICE FUND)

Non-Departmental Operations Service System

Purpose: Provides a central source of funding and budget control for the development and implementation of significant and comprehensive automation projects that have countywide application and benefit.

Proposed Budget Major Adjustment(s):

- Increase in contributions from other funds of \$6.2 million for the implementation of the new financial system.

Final Budget Major Adjustment(s):

- None.

06246 - COUNTYWIDE RADIO PROJECT (INTERNAL SERVICE FUND)

Non-Departmental Operations Service System

Purpose: Provides a central source of funding and budget control for the tracking of costs and fixed assets for the Countywide Radio Project, previously budgeted with the Countywide Systems budget. This is a multi-year project and expenditures are re-budgeted from year to year.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- Decrease in Professional Services of \$404,149 for the anticipated reduction of project costs.

Budget Unit **General Fund - 100**

Function **General**

Activity **Appropriation for Contingencies-Fund 100 - 9992**

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 104,974,235	\$ 110,536,060	\$ 113,172,943	\$ 116,000,000
6106 Railroad Unitary Property Taxes	114,212	101,603	100,000	100,000
6107 Unitary & Op Non-Unitary Property Taxes	3,076,132	3,164,601	3,300,000	2,650,000
6108 Property Tax Impounds		13,631	(3,000)	(3,000)
6111 Current Unsecured Property Taxes	2,251,722	2,674,314	2,706,626	2,706,626
6123 RDA Pass-Throughs	2,646,173	3,031,685	2,990,000	2,990,000
6126 Prop Tx ABX1_26 Residual Distr	2,070,491	2,233,378	2,200,000	2,200,000
6132 Delinquent Secured Property Taxes	(20,254)	(2,526)	(125,000)	(125,000)
6140 Delinquent Unsecured Property Taxes	38,667	34,512	35,000	35,000
6154 Other Taxes		1,983,573		
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	2,735,191			
6156 Sales & Use Taxes	12,451,467	15,515,061	15,692,713	15,478,085
6159 Sales Tax in Lieu of Prop Tx	4,087,687	4,532,428	4,400,000	4,400,000
6160 Timber Tax	28,118	33,232	40,000	40,000
6165 Delinquent Unsec Aircraft Property Taxes	820	660		
6166 Current Unsec Aircraft Property Taxes	118,591	146,817	100,000	100,000
6167 Hotel/Motel tax	6,601,168	7,186,758	6,500,000	6,500,000
6169 Racehorse Tax		7		
6171 Current Supplemental Property Taxes	2,952,206	2,965,741	2,900,000	2,900,000
6196 Delinquent Supplemental Property Taxes	4,618	4,076		
6287 Property Tx In Lieu of Vehicle Lic Fee	34,158,944	35,950,971	35,500,000	35,500,000
Total Taxes	\$ 178,290,188	\$ 190,106,582	\$ 189,509,282	\$ 191,471,711
Licenses, Permits & Franchises				
6770 Franchises	\$ 1,974,924	\$ 2,044,494	\$ 1,900,000	\$ 1,900,000
Total Licenses, Permits & Franchises	\$ 1,974,924	\$ 2,044,494	\$ 1,900,000	\$ 1,900,000
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	\$ 4,802,140	\$ 4,942,638	\$ 4,000,000	\$ 4,000,000
6863 Penalties & Costs-Delinquent Taxes	430,231	548,450	410,000	410,000
Total Fines, Forfeits & Penalties	\$ 5,232,371	\$ 5,491,088	\$ 4,410,000	\$ 4,410,000
Rev from Use of Money & Property				
6950 Interest	\$ 4,412,636	\$ 2,506,356	\$ 2,000,000	\$ 2,000,000
6957 R&T Code Section 5151 Interest Refunded	(38,922)	(34,936)		
6970 Investment Income	1,227,590	(2,145,040)		
Total Rev from Use of Money & Property	\$ 5,601,304	\$ 326,380	\$ 2,000,000	\$ 2,000,000
Intergovernmental Revenue				
7148 Federal In Lieu Taxes	\$ 750,372	\$ 717,597	\$	\$
7149 Other In Lieu Taxes	284,385	313,724	311,763	311,763
7205 Homeowners Property Tax Relief	941,403	940,353	940,000	940,000
7234 State Aid - Mandated Costs		74,764		
7407 State Highway Vehicle In-Lieu (B)	124,210	139,774		
Total Intergovernmental Revenue	\$ 2,100,370	\$ 2,186,212	\$ 1,251,763	\$ 1,251,763
Charges for Services				
8100 Assessment/Tax Collection Fees	\$ 25,744	\$ 44,884	\$	\$
8219 Casino - Sales Tax In Lieu	703,853	716,121		700,000
8220 Casino - Property Tax In Lieu	5,574,773	5,722,740		5,700,000
8222 Casino - TOT In Lieu	323,069	281,312		282,000
8527 Transfer In A-87 Costs	(2,051,435)	3,452,667	3,316,168	3,316,168
Total Charges for Services	\$ 4,576,004	\$ 10,217,724	\$ 3,316,168	\$ 9,998,168
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 2,456	\$ 3,325	\$	\$
8768 Revenue Cancelled Warrants	106,163	651,544		
Total Miscellaneous Revenues	\$ 108,619	\$ 654,869	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 5,312,024	\$	\$
Total Other Financing Sources	\$	\$ 5,312,024	\$	\$
Total Revenue	\$ 197,883,780	\$ 216,339,373	\$ 202,387,213	\$ 211,031,642

Expenditures / Appropriations
Salaries & Benefits

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
1304 Other Postemployment Charges (Up Front)	\$ 2,909,468	\$	\$	\$
Total Salaries & Benefits	\$ 2,909,468	\$	\$	\$
Services & Supplies				
2404 Maintenance Services	\$	\$ 691,438	\$ 997,008	\$ 997,008
2406 Maintenance - Janitorial		151,045		
2415 Campus Services-PCGC			200,001	200,001
2555 Prof/Spec Svcs - Purchased			493,672	423,000
2709 Countywide System Charges		10,435	13,759	13,759
2965 Utilities		125,865		
Total Services & Supplies	\$	\$ 978,783	\$ 1,704,440	\$ 1,633,768
Other Charges				
3551 Transfer Out A-87 Costs	\$ 972,255	\$ 1,570,563	\$ 3,449,845	\$ 3,449,845
Total Other Charges	\$ 972,255	\$ 1,570,563	\$ 3,449,845	\$ 3,449,845
Other Financing Uses				
3775 Operating Transfer Out	\$ 3,600,000	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt		9,670,000		
3780 Contrib to Other Funds	3,150,000	8,396,684	2,245,000	3,245,000
Total Other Financing Uses	\$ 6,750,000	\$ 18,066,684	\$ 2,245,000	\$ 3,245,000
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 945,267	\$	\$	\$
5556 I/T-OUT Professional Services			67,000	137,672
Total Intrafund Transfers Out	\$ 945,267	\$	\$ 67,000	\$ 137,672
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 6,750,000	\$ 7,150,000
Total Appropriation for Contingencies	\$	\$	\$ 6,750,000	\$ 7,150,000
Total Expenditures / Appropriations	\$ 11,576,990	\$ 20,616,030	\$ 14,216,285	\$ 15,616,285
Net Cost	\$ (186,306,790)	\$ (195,723,343)	\$ (188,170,928)	\$ (195,415,357)

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 87,109	\$ 82,738	\$ 90,000	\$ 90,000
Total Fines, Forfeits & Penalties	\$ 87,109	\$ 82,738	\$ 90,000	\$ 90,000
Rev from Use of Money & Property				
6950 Interest	\$ 16	\$	\$	\$
Total Rev from Use of Money & Property	\$ 16	\$	\$	\$
Intergovernmental Revenue				
7254 Forest Reserve - Title III	\$ 93,541	\$ 89,489	\$ 39,240	\$ 32,940
Total Intergovernmental Revenue	\$ 93,541	\$ 89,489	\$ 39,240	\$ 32,940
Charges for Services				
8212 Other General Reimbursement	\$ 707,143	\$ 47,140	\$ 603,040	\$ 594,999
8763 Non-Tort Recovery	1,121,834	164,488		
Total Charges for Services	\$ 1,828,977	\$ 211,628	\$ 603,040	\$ 594,999
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 1,000,000	\$	\$
Total Other Financing Sources	\$	\$ 1,000,000	\$	\$
Total Revenue	\$ 2,009,643	\$ 1,383,855	\$ 732,280	\$ 717,939
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 488,740	\$ 65,630	\$ 500,000	\$ 500,000
Total Salaries & Benefits	\$ 488,740	\$ 65,630	\$ 500,000	\$ 500,000
Services & Supplies				
2050 Communication Services - Radio	\$ 219,000	\$ 236,160	\$ 236,160	\$ 236,160
2140 Gen Liability Ins	2,245	2,483	3,099	3,099
2439 Membership/Dues	101,945	111,405	145,884	139,504
2456 Misc Expense			55,000	55,000
2500 Special Contributions	40,625	41,750	100,000	100,000
2543 Investigators	75			
2555 Prof/Spec Svcs - Purchased	420,917	1,402,942	2,885,822	3,184,240
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	49,000
2709 Countywide System Charges	6,670	8,743	9,189	9,189
2838 Special Dept Expense-1099 Reportable	180	180		
2840 Special Dept Expense	187,208	118,375	461,680	461,680
3547 AB2838 - LAFCO Fees	122,262	131,610	134,202	140,161
Total Services & Supplies	\$ 1,150,127	\$ 2,102,648	\$ 4,080,036	\$ 4,378,033
Other Charges				
3395 Contrib to Other Agencies	\$ 440,823	\$ 401,469	\$ 411,578	\$ 427,590
Total Other Charges	\$ 440,823	\$ 401,469	\$ 411,578	\$ 427,590
Other Financing Uses				
3775 Operating Transfer Out	\$ 1,306,337	\$ 389,917	\$ 250,000	\$ 250,000
3778 Operating Transfer Out - Capital Imprvmt		140,000		
3780 Contrib to Other Funds	2,934,667	2,866,961	3,619,188	5,091,084
Total Other Financing Uses	\$ 4,241,004	\$ 3,396,878	\$ 3,869,188	\$ 5,341,084
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 75,834	\$	\$	\$
5456 I/T-OUT Miscellaneous Expense		229,178		
5556 I/T-OUT Professional Services	1,068,016	561,101	710,799	54,083
5840 I/T-OUT Special Dept Expense			20,000	20,000
Total Intrafund Transfers Out	\$ 1,143,850	\$ 790,279	\$ 730,799	\$ 74,083
Intrafund Transfers In				
5008 I/T-IN County Office Bldg Fund	\$	\$ (282,900)	\$	\$
Total Intrafund Transfers In	\$	\$ (282,900)	\$	\$
Total Expenditures / Appropriations	\$ 7,464,544	\$ 6,474,004	\$ 9,591,601	\$ 10,720,790
Net Cost	\$ 5,454,901	\$ 5,090,149	\$ 8,859,321	\$ 10,002,851

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	\$ 5,213,503	\$ 6,442,857	\$ 6,826,578	\$ 6,826,578
Total Charges for Services	\$ 5,213,503	\$ 6,442,857	\$ 6,826,578	\$ 6,826,578
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$	\$ 148,113	\$ 415,007
Total Other Financing Sources	\$	\$	\$ 148,113	\$ 415,007
Total Revenue	\$ 5,213,503	\$ 6,442,857	\$ 6,974,691	\$ 7,241,585
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$ 8	\$ 91	\$	\$
Total Services & Supplies	\$ 8	\$ 91	\$	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ (33,179)	\$ (50,398)	\$ (50,398)
Total Other Charges	\$	\$ (33,179)	\$ (50,398)	\$ (50,398)
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 9,585,000	\$ 6,228,860	\$ 2,804,637	\$ 4,800,000
3779 Operating Transfer Out - Roads	5,770,896	3,770,896	3,770,896	5,805,896
3780 Contrib to Other Funds	449,566	449,465	449,556	449,556
Total Other Financing Uses	\$ 15,805,462	\$ 10,449,221	\$ 7,025,089	\$ 11,055,452
Total Expenditures / Appropriations	\$ 15,805,470	\$ 10,416,133	\$ 6,974,691	\$ 11,005,054
Net Cost	\$ 10,591,967	\$ 3,973,276	\$	\$ 3,763,469

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	\$ 26,632	\$ 25,208	\$ 30,000	\$ 30,000
6856 Other Court Fines	640,319	570,413	740,000	740,000
6860 Forfeitures & Penalties	3,933	2,965	4,000	4,000
6871 Traffic School Fees-77%	893,520	761,145	900,000	900,000
6881 Parking Surcharge	10,590	13,238	15,000	15,000
6882 Administrative Screening Fees	2,854	3,191	8,000	8,000
6883 Citation Processing Fee	1,427	987	1,000	1,000
6884 Penalty Assess-PC 1464	346,278	338,753	420,000	420,000
6885 Rec/Index Fee-GC 27361	427,194	472,697	370,000	370,000
6887 Traffic School Fees-\$24	165,376	142,988	200,130	200,130
Total Fines, Forfeits & Penalties	\$ 2,518,123	\$ 2,331,585	\$ 2,688,130	\$ 2,688,130
Rev from Use of Money & Property				
6950 Interest	\$ 47	\$	\$	\$
Total Rev from Use of Money & Property	\$ 47	\$	\$	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 380	\$	\$	\$
Total Intergovernmental Revenue	\$ 380	\$	\$	\$
Charges for Services				
8126 Public Defender Fees	\$ 18,401	\$ 18,518	\$ 19,000	\$ 19,000
8145 Court Fees/Costs	16,609	15,852	19,064	19,064
8146 Probate/Guardianship Investigations	1,159	2,550	7,000	7,000
Total Charges for Services	\$ 36,169	\$ 36,920	\$ 45,064	\$ 45,064
Other Financing Sources				
8780 Contributions from Other Funds	\$ 62,400	\$ 58,383	\$ 77,400	\$ 77,400
Total Other Financing Sources	\$ 62,400	\$ 58,383	\$ 77,400	\$ 77,400
Total Revenue	\$ 2,617,119	\$ 2,426,888	\$ 2,810,594	\$ 2,810,594
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 2,296	\$ 2,260	\$ 4,603	\$ 5,595
Total Salaries & Benefits	\$ 2,296	\$ 2,260	\$ 4,603	\$ 5,595
Services & Supplies				
2051 Communication Services - Telephone	\$ 3,571	\$ 4,584	\$ 3,120	\$ 3,120
2068 Food	200	200		
2140 Gen Liability Ins	7,606	9,690	8,418	8,418
2258 Defense Experts	263,195	285,087	400,000	400,000
2259 Grand Jury Meetings	36,300	37,018	35,000	35,000
2404 Maintenance Services		25,435	33,360	33,360
2406 Maintenance - Janitorial		9,846	11,399	11,399
2415 Campus Services-PCGC	7,015	6,983	8,496	8,496
2481 PC Acquisition	836	1,256	1,500	1,500
2498 Contract Public Defender	6,687,989	9,356,880	9,206,772	9,206,772
2511 Printing	3,741	5,434	9,200	9,200
2522 Other Supplies	233		500	500
2523 Office Supplies & Exp	2,488	1,935	2,000	2,000
2524 Postage	2,630	2,405	2,456	2,456
2540 Court Reporting			2,500	2,500
2541 Court Appointed Counsel	483,859	498,384	700,000	700,000
2542 Court Reporting Outside Vendor	14,330	7,593	30,000	30,000
2543 Investigators	97,408	124,100	175,000	175,000
2555 Prof/Spec Svcs - Purchased	65,542	61,432	102,400	102,400
2556 Prof/Spec Svcs - County			2,500	2,500
2561 Legal Services			1,000	1,000
2568 MIS - Services	25,225	28,032	26,507	26,507
2709 Countywide System Charges	37,107	24,401	28,786	28,786
2838 Special Dept Expense-1099 Reportable		28	1,530	1,530
2840 Special Dept Expense			80,250	80,250
2844 Training	3,720	3,430	5,000	5,000
2931 Travel & Transportation		1,200		

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2932 Mileage	26,814	28,100	32,000	32,000
2955 Prof & Spec Serv & Med	137,444	125,975	140,000	140,000
2964 Meals/Food Purchases	1,023	640	1,000	1,000
2965 Utilities		21,087	20,823	20,823
2966 Drug & Alcohol Testing	17,110	13,730	20,000	20,000
Total Services & Supplies	\$ 7,925,386	\$ 10,684,885	\$ 11,091,517	\$ 11,091,517
Other Charges				
3395 Contrib to Other Agencies	\$ 217,413	\$ 179,709	\$ 180,000	\$ 180,000
3551 Transfer Out A-87 Costs	110,112	246,545	440,634	440,633
3972 St Ct Oper - MOE	1,725,349	1,655,840	1,881,000	1,881,000
Total Other Charges	\$ 2,052,874	\$ 2,082,094	\$ 2,501,634	\$ 2,501,633
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 37,798	\$	\$	\$
5406 I/T-OUT Maintenance - Janitorial	9,720			
5556 I/T-OUT Professional Services	50,305	52,253	52,500	52,500
5965 I/T-OUT Utilities	20,090			
Total Intrafund Transfers Out	\$ 117,913	\$ 52,253	\$ 52,500	\$ 52,500
Total Expenditures / Appropriations	\$ 10,098,469	\$ 12,821,492	\$ 13,650,254	\$ 13,651,245
Net Cost	\$ 7,481,350	\$ 10,394,604	\$ 10,839,660	\$ 10,840,651

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$				
Expenditures / Appropriations								
Services & Supplies								
2709 Countywide System Charges	\$	142	\$	635	\$	1,404	\$	1,404
Total Services & Supplies	\$	142	\$	635	\$	1,404	\$	1,404
Other Charges								
3551 Transfer Out A-87 Costs	\$	492,540	\$	52,863	\$	(285,342)	\$	(285,342)
Total Other Charges	\$	492,540	\$	52,863	\$	(285,342)	\$	(285,342)
Other Financing Uses								
3775 Operating Transfer Out	\$	1,098,000	\$	1,098,000	\$	1,098,000	\$	1,098,000
3780 Contrib to Other Funds		85,155,328		99,019,205		103,796,407		108,568,100
Total Other Financing Uses	\$	86,253,328	\$	100,117,205	\$	104,894,407	\$	109,666,100
Total Expenditures / Appropriations	\$	86,746,010	\$	100,170,703	\$	104,610,469	\$	109,382,162
Net Cost	\$	86,746,010	\$	100,170,703	\$	104,610,469	\$	109,382,162

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Other Financing Uses				
3780 Contrib to Other Funds	\$ 3,238,274	\$ 3,412,350	\$ 3,429,430	\$ 3,429,430
Total Other Financing Uses	\$ 3,238,274	\$ 3,412,350	\$ 3,429,430	\$ 3,429,430
Total Expenditures / Appropriations	\$ 3,238,274	\$ 3,412,350	\$ 3,429,430	\$ 3,429,430
Net Cost	\$ 3,238,274	\$ 3,412,350	\$ 3,429,430	\$ 3,429,430

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 211,793	\$ 164,064	\$	\$
6970 Investment Income	130,421	(207,270)		
Total Rev from Use of Money & Property	\$ 342,214	\$ (43,206)	\$	\$
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 1,577,412	\$ 531,586	\$ 113,570	\$ 113,570
8782 Contributions from Oth Govt Agencies	142,857			
Total Intergovernmental Revenue	\$ 1,720,269	\$ 531,586	\$ 113,570	\$ 113,570
Charges for Services				
8212 Other General Reimbursement	\$ 775,912	\$	\$	\$
Total Charges for Services	\$ 775,912	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 93,170	\$	\$	\$
Total Other Financing Sources	\$ 93,170	\$	\$	\$
Total Revenue	\$ 2,931,565	\$ 488,380	\$ 113,570	\$ 113,570
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 632	\$ 389	\$ 151	\$ 151
2555 Prof/Spec Svcs - Purchased		28,892	92,897	192,897
2709 Countywide System Charges	1,879	231	518	518
Total Services & Supplies	\$ 2,511	\$ 29,512	\$ 93,566	\$ 193,566
Other Charges				
3551 Transfer Out A-87 Costs	\$ (56,866)	\$ 114,083	\$ 137,560	\$ 137,560
3810 Lease Purchase Principal	230,325			
3830 Lease Purchase Interest	5,703			
Total Other Charges	\$ 179,162	\$ 114,083	\$ 137,560	\$ 137,560
Other Financing Uses				
3775 Operating Transfer Out	\$ 775,912	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt			3,095,958	3,095,958
3780 Contrib to Other Funds		3,903		
Total Other Financing Uses	\$ 775,912	\$ 3,903	\$ 3,095,958	\$ 3,095,958
Total Expenditures / Appropriations	\$ 957,585	\$ 147,498	\$ 3,327,084	\$ 3,427,084
Net Cost	\$ (1,973,980)	\$ (340,882)	\$ 3,213,514	\$ 3,313,514

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 278,468	\$	\$	\$
Total Taxes	\$ 278,468	\$	\$	\$
Rev from Use of Money & Property				
6950 Interest	\$ 1,869	\$ 796	\$	\$
6970 Investment Income	678	(989)		
Total Rev from Use of Money & Property	\$ 2,547	\$ (193)	\$	\$
Total Revenue	\$ 281,015	\$ (193)	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$ 34	\$	\$	\$
Total Services & Supplies	\$ 34	\$	\$	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 117,000	\$ 91,482	\$	\$ 66,603
Total Other Financing Uses	\$ 117,000	\$ 91,482	\$	\$ 66,603
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 120,319	\$	\$	\$
Total Intrafund Transfers Out	\$ 120,319	\$	\$	\$
Total Expenditures / Appropriations	\$ 237,353	\$ 91,482	\$	\$ 66,603
Net Cost	\$ (43,662)	\$ 91,675	\$	\$ 66,603

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 10,221,969	\$ 10,435,767	\$ 9,415,000	\$ 10,435,766
Total Taxes	\$ 10,221,969	\$ 10,435,767	\$ 9,415,000	\$ 10,435,766
Rev from Use of Money & Property				
6950 Interest	\$ 65,465	\$ 116,933	\$ 50,000	\$ 50,000
6970 Investment Income	49,891	(105,901)		
Total Rev from Use of Money & Property	\$ 115,356	\$ 11,032	\$ 50,000	\$ 50,000
Total Revenue	\$ 10,337,325	\$ 10,446,799	\$ 9,465,000	\$ 10,485,766
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 4,180	\$ 4,680	\$ 4,922	\$ 4,922
2555 Prof/Spec Svcs - Purchased	3,000	248,250	459,000	576,231
2556 Prof/Spec Svcs - County	40			
2709 Countywide System Charges	12,419	11,368	16,833	16,833
2855 Project Costs				12,667,965
2898 No Tahoe Resort Assn	5,043,462	4,974,801	6,072,860	3,747,600
Total Services & Supplies	\$ 5,063,101	\$ 5,239,099	\$ 6,553,615	\$ 17,013,551
Other Financing Uses				
3780 Contrib to Other Funds	\$ 1,022,919	\$ 1,342,463	\$ 2,880,964	\$ 2,880,964
Total Other Financing Uses	\$ 1,022,919	\$ 1,342,463	\$ 2,880,964	\$ 2,880,964
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 842,253	\$ 1,264,966	\$ 513,202	\$ 503,202
Total Intrafund Transfers Out	\$ 842,253	\$ 1,264,966	\$ 513,202	\$ 503,202
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$	\$	\$	\$ (10,000)
Total Intrafund Transfers In	\$	\$	\$	\$ (10,000)
Total Expenditures / Appropriations	\$ 6,928,273	\$ 7,846,528	\$ 9,947,781	\$ 20,387,717
Net Cost	\$ (3,409,052)	\$ (2,600,271)	\$ 482,781	\$ 9,901,951

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 40,300	\$ 62,896	\$ 50,000	\$ 50,000
6970 Investment Income	29,962	(63,930)		
Total Rev from Use of Money & Property	\$ 70,262	\$ (1,034)	\$ 50,000	\$ 50,000
Donations				
8755 Donation	\$ 206,035	\$ 257,444	\$ 200,000	\$ 200,000
Total Donations	\$ 206,035	\$ 257,444	\$ 200,000	\$ 200,000
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000
8780 Contributions from Other Funds	555,316	230,240	200,000	200,000
Total Other Financing Sources	\$ 1,555,316	\$ 1,230,240	\$ 200,000	\$ 1,200,000
Total Revenue	\$ 1,831,613	\$ 1,486,650	\$ 450,000	\$ 1,450,000
Expenditures / Appropriations				
Services & Supplies				
2524 Postage	\$ 6	\$	\$	\$
2709 Countywide System Charges	662	64	553	553
2840 Special Dept Expense			200,000	370,000
Total Services & Supplies	\$ 668	\$ 64	\$ 200,553	\$ 370,553
Other Charges				
3395 Contrib to Other Agencies	\$ 182,653	\$ 230,240	\$ 200,000	\$ 200,000
Total Other Charges	\$ 182,653	\$ 230,240	\$ 200,000	\$ 200,000
Capital Assets				
4001 Land	\$	\$ 376,831	\$ 50,000	\$ 1,050,000
4171 Intangible Assets - Non Depreciable	80,000			
Total Capital Assets	\$ 80,000	\$ 376,831	\$ 50,000	\$ 1,050,000
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 10,800	\$	\$	\$
Total Intrafund Transfers Out	\$ 10,800	\$	\$	\$
Total Expenditures / Appropriations	\$ 274,121	\$ 607,135	\$ 450,553	\$ 1,620,553
Net Cost	\$ (1,557,492)	\$ (879,515)	\$ 553	\$ 170,553

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 5,365	\$ 6,958	\$ 4,800	\$ 4,800
6955 Interest with Fiscal Agent	232	435		
6970 Investment Income	1,706	(3,482)		
Total Rev from Use of Money & Property	\$ 7,303	\$ 3,911	\$ 4,800	\$ 4,800
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,122,708	\$ 4,136,784	\$ 4,153,864	\$ 4,153,864
Total Other Financing Sources	\$ 4,122,708	\$ 4,136,784	\$ 4,153,864	\$ 4,153,864
Total Revenue	\$ 4,130,011	\$ 4,140,695	\$ 4,158,664	\$ 4,158,664
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 1,909	\$ 3,408	\$ 4,100	\$ 4,100
2709 Countywide System Charges	11,686	48	11,844	11,844
Total Services & Supplies	\$ 13,595	\$ 3,456	\$ 15,944	\$ 15,944
Other Charges				
3810 Lease Purchase Principal	\$ 2,645,000	\$ 2,802,808	\$ 2,780,000	\$ 2,800,000
3830 Lease Purchase Interest	1,487,708	1,327,587	1,350,820	1,330,360
Total Other Charges	\$ 4,132,708	\$ 4,130,395	\$ 4,130,820	\$ 4,130,360
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 8,900	\$ 8,900	\$ 11,900	\$ 11,900
Total Intrafund Transfers Out	\$ 8,900	\$ 8,900	\$ 11,900	\$ 11,900
Total Expenditures / Appropriations	\$ 4,155,203	\$ 4,142,751	\$ 4,158,664	\$ 4,158,204
Net Cost	\$ 25,192	\$ 2,056	\$	\$ (460)

County of Placer
Operation of Internal Service Fund
Fiscal Year 2017-18

Fund	County Services Fund - 250
Subfund	Countywide Systems - 104
Activity	Countywide Systems - 6240

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	2,768,614	2,770,639	3,548,850	3,174,279
Total Operating Revenues	\$ 2,768,614	\$ 2,770,639	\$ 3,548,850	\$ 3,174,279
Operating Expenses				
2051 Communication Services - Telephone	5,116	8,115	1,200	1,200
2140 Gen Liability Ins	1,195	1,342	1,155	1,155
2290 Maintenance - Equipment		789		
2292 Maintenance - Software	655,430	1,000,986	2,149,461	2,149,461
2404 Maintenance Services		11,326		8,500
2406 Maintenance - Janitorial				4,529
2415 Campus Services-PCGC		1,073		
2456 Misc Expense		5,049		
2481 PC Acquisition	6,145	36,300		
2511 Printing		715		
2522 Other Supplies			38,181	38,181
2523 Office Supplies & Exp		23,717		
2524 Postage				2,106
2534 Operating Materials	664	942	50,000	50,000
2555 Prof/Spec Svcs - Purchased	327,703	1,624,289	4,512,797	4,650,162
2556 Prof/Spec Svcs - County		6		
2568 MIS - Services	37,817	285,432	319,616	319,616
2570 Media / Video Services	97,899	105,776	95,000	95,000
2709 Countywide System Charges	3,551	3,869	3,949	3,949
2710 Rents & Leases - Equipment	168,050	139,746	278,166	278,166
2770 Fuels & Lubricants		196		
2844 Training			26,167	26,167
2931 Travel & Transportation	30	1,957		
2932 Mileage	290	2,278		
2933 Lodging	360	2,410	1,000	1,000
2964 Meals/Food Purchases	61	1,947	500	500
2965 Utilities		5,741		12,500
3701 Equipment Depreciation	6,758	13,897		
3706 Intangible Assets Depreciation	394,422	506,867		
Total Operating Expenses	\$ 1,705,491	\$ 3,784,765	\$ 7,477,192	\$ 7,642,192
Operating Income (Loss)	\$ 1,063,123	\$ (1,014,126)	\$ (3,928,342)	\$ (4,467,913)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(81,011)	(67,636)	(198,243)	(198,243)
3780 Contrib to Other Funds		(93,217)	(1,730,001)	(1,730,001)
6950 Interest	25,076	62,228		
8779 Contributions from General Fund		8,135,400		
8780 Contributions from Other Funds		128,154	5,856,586	6,331,157
Total Non-Operating Revenue (Expenses)	\$ (55,935)	\$ 8,164,929	\$ 3,928,342	\$ 4,402,913
Income Before Capital Contributions and Transfers	\$ 1,007,188	\$ 7,150,803	\$ (65,000)	\$ (65,000)
2333 Capital Asset Transfer (Out)		(25,342)		
3775 Operating Transfer Out	(611,855)	(287,817)		
3778 Operating Transfer Out - Capital Imprvmt		(185,000)		
3779 Operating Transfer Out - Roads		(173,914)		
Change in Net Assets	\$ 395,333	\$ 6,478,730	\$ (65,000)	\$ (65,000)
Net Assets - Beginning Balance	3,516,486	4,315,379	8,582,898	8,582,898
Net Assets - Ending Balance	\$ 4,315,379	\$ 8,582,898	\$ 8,582,898	\$ 8,517,898
Memo:				
4161 Intangible Assets	\$ 113,344	\$ 535,729	\$	\$
4451 Equipment	64,658	33,600		

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

Fund	County Services Fund - 250
Subfund	Countywide Radio Project - 101
Activity	Countywide Radio Systems - 6246

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8119 Communication Services - Radio	262,157	274,496	268,404	268,404
Total Operating Revenues	\$ 262,157	\$ 274,496	\$ 268,404	\$ 268,404
Operating Expenses				
2140 Gen Liability Ins	176	372	1,759	1,759
2274 Delivery & Freight Charges		170		
2292 Maintenance - Software	124,020			
2511 Printing	267			
2534 Operating Materials	31,787	83,649	50,000	50,000
2555 Prof/Spec Svcs - Purchased	445,422	172,600	750,000	345,851
2556 Prof/Spec Svcs - County	602	50,092		
2701 Publications & Legal Notices	550			
2709 Countywide System Charges	524	903	6,016	6,016
2710 Rents & Leases - Equipment	1,461,714	1,360,530	1,360,530	1,360,530
2744 Small Tools & Instruments	365			
2840 Special Dept Expense	51,333	24,000		
2965 Utilities		500		
3701 Equipment Depreciation	533,835	536,062		
3702 Bldg & Impr Depreciation	222,291	212,194		
Total Operating Expenses	\$ 2,872,886	\$ 2,441,072	\$ 2,168,305	\$ 1,764,156
Operating Income (Loss)	\$ (2,610,729)	\$ (2,166,576)	\$ (1,899,901)	\$ (1,495,752)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	6,203	(5,855)	(33,876)	(33,876)
6950 Interest	7,096	8,261	7,000	7,000
6970 Investment Income	10,002	(12,945)		
8780 Contributions from Other Funds	1,058,894	500,000	500,000	500,000
Total Non-Operating Revenue (Expenses)	\$ 1,082,195	\$ 489,461	\$ 473,124	\$ 473,124
Income Before Capital Contributions and Transfers	\$ (1,528,534)	\$ (1,677,115)	\$ (1,426,777)	\$ (1,022,628)
8333 Capital Asset Transfer (In)		25,342		
8954 Operating Transfers In	625,387	524,617	524,617	524,617
Change in Net Assets	\$ (903,147)	\$ (1,127,156)	\$ (902,160)	\$ (498,011)
Net Assets - Beginning Balance	5,998,342	5,503,928	501,450	501,450
Net Assets - Ending Balance	\$ 5,503,928	\$ 501,450	\$ (400,710)	\$ 3,439
Memo:				
4151 Buildings & Improvements	\$ 13,395	\$	\$	\$
4451 Equipment	27,397	140,421		