

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 Requested Budget	FY 2017-18 Recommended Budget	YOY % Change
GENERAL FUND					
09992 Appropriation for Contingencies-Fund 100	11,576,990	11,947,999	9,629,742	14,216,285	18.98%
10070 Community and Agency Support	7,464,545	9,542,542	9,081,601	9,591,601	0.51%
10790 GF Contrib-Facilities and Infrastructure	15,805,470	10,416,133	8,237,053	6,974,691	-33.04%
Criminal Justice Other (Courts/Dispute Resolution)	2,245,309	2,314,974	2,319,214	2,342,858	
Grand Jury	148,682	221,222	262,584	286,228	
Indigent Defense	7,704,478	11,107,905	11,110,308	11,021,168	
21480 Criminal Justice Other Programs	10,098,469	13,644,101	13,692,106	13,650,254	0.05%
21700 GF Contribution Public Safety	86,746,010	100,210,664	100,172,529	104,610,469	4.39%
89350 Contribution to Other Debt Service	3,238,274	3,457,350	3,428,930	3,429,430	-0.81%
TOTAL GENERAL FUND	134,929,757	149,218,789	144,241,961	152,472,730	2.18%
OTHER OPERATING FUNDS					
01102 Criminal Justice CEO - Fund 110	957,585	3,879,517	3,383,366	3,327,084	-14.24%
10850 Lake Tahoe Tourism and Promotions - Fund 145	6,928,273	8,460,739	9,947,781	9,947,781	17.58%
22400 Open Space - Fund 150	274,121	1,795,352	1,450,553	450,553	-74.90%
89360 Other Debt Service - Fund 190	4,155,203	4,145,943	4,158,164	4,158,664	0.31%
TOTAL OTHER OPERATING FUNDS	12,315,181	18,281,551	18,939,864	17,884,082	-2.17%
INTERNAL SERVICE FUNDS					
ACORN	-258,329		648,200	648,200	
Countywide Document Management	18,000		231,513	231,513	
IT Enterprises	1,071,057		604,525	604,525	
Job Aps	40,173		41,600	41,600	
Medias	148,856		221,500	221,500	
Megabyte	58,515		405,387	405,387	
New Financial System	-132,695		6,770,145	6,770,145	
Other Admin/Overhead (A-87, Training, etc.)	1,031,370	3,663,646	240,847	374,571	
Permits	17,850		107,995	107,995	
06240 Countywide Systems	1,994,797	3,663,646	9,271,712	9,405,436	156.72%
06246 Countywide Radio Systems	2,457,951	2,216,927	2,174,277	2,202,181	-0.67%
TOTAL INTERNAL SERVICE FUNDS	4,452,748	5,880,573	11,445,989	11,607,617	97.39%
TOTAL ALL FUNDS	151,697,686	173,380,913	174,627,814	181,964,429	4.95%

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.

Major Budget 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.

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.

Major Budget 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.

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.

Major Budget Adjustment(s):

- None.

10070 - COMMUNITY AND AGENCY SUPPORT

Non-Departmental Operations Service System

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

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

Contribution to County Library	\$ 2,209,744
Uninsurable Defense Costs	1,500,000
Economic and Fiscal Studies/ ICF Contracts (Planning)	1,265,000
Retiree Sick Leave Benefit Department Set-Aside	500,000
Professional Services - various	430,000
Other Community Support, Membership, and Contribution	313,076
Classification/Compensation Study funding	250,000
Fire District Radio Charges	236,160
Legislative Advocate Contracts	211,002
CalPERS Replacement Fund Contribution	210,799
Service Delivery Project	200,000
Sierra-Sacramento Valley Emergency Medical Services	188,000
Middle Fork Re-licensing Consultant	175,000
Contribution for Kings Beach Center	150,000
Tahoe Regional Planning Agency	144,998
Contribution to Flood Control District	136,100
LAFCO	134,202
Tahoe Advanced Planning and Economic Development	120,600
Special Community Contributions - Revenue Sharing	100,000
Contribution to Housing	78,104
Area 4 Agency on Aging	70,000
Placer County Air Pollution Control District	58,580
California State Association of Counties	53,652
Bridge Day Contribution	50,000
Response for Health Issues	50,000
Firewise Communities	39,240
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	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
Tahoe Prosperity Foundation	10,000
Fish and Game	6,000
American River Authority	5,000
Gold Country Fair	5,000
Contribution to General Liability Insurance	3,099
Total Recommended Funding	\$ 9,082,851

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Major Budget 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.

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.

Major Budget Adjustment(s):

- Increase in General Fund contributions to public safety of \$4.7 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.

Major Budget 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.

Major Budget 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.

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.

Major Budget 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.

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

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natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Major Budget Adjustment(s):

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

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.

Major Budget 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.

Major Budget Adjustment(s):

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

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.

Major Budget Adjustment(s):

- None.

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 Estimated	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	\$ 109,751,893	\$ 113,172,943	\$
6106 Railroad Unitary Property Taxes	114,212	114,000	100,000	
6107 Unitary & Op Non-Unitary Property Taxes	3,076,132	3,075,000	3,300,000	
6108 Property Tax Impounds		(3,000)	(3,000)	
6111 Current Unsecured Property Taxes	2,251,722	2,336,440	2,706,626	
6123 RDA Pass-Throughs	2,646,173	2,600,000	2,990,000	
6126 Prop Tx ABX1_26 Residual Distr	2,070,491	2,000,000	2,200,000	
6132 Delinquent Secured Property Taxes	(20,254)	(125,000)	(125,000)	
6140 Delinquent Unsecured Property Taxes	38,667	47,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	2,735,191			
6156 Sales & Use Taxes	12,451,467	14,918,013	15,692,713	
6159 Sales Tax in Lieu of Prop Tx	4,087,687	3,600,000	4,400,000	
6160 Timber Tax	28,118	50,000	40,000	
6165 Delinquent Unsec Aircraft Property Taxes	820			
6166 Current Unsec Aircraft Property Taxes	118,591	92,000	100,000	
6167 Hotel/Motel tax	6,601,168	5,357,000	6,500,000	
6171 Current Supplemental Property Taxes	2,952,206	2,740,000	2,900,000	
6196 Delinquent Supplemental Property Taxes	4,618			
6287 Property Tx In Lieu of Vehicle Lic Fee	34,158,944	35,354,507	35,500,000	
Total Taxes	\$ 178,290,188	\$ 181,907,853	\$ 189,509,282	\$
Licenses, Permits & Franchises				
6770 Franchises	\$ 1,974,924	\$ 1,600,000	\$ 1,900,000	\$
Total Licenses, Permits & Franchises	\$ 1,974,924	\$ 1,600,000	\$ 1,900,000	\$
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	\$ 4,802,140	\$ 4,000,000	\$ 4,000,000	\$
6863 Penalties & Costs-Delinquent Taxes	430,231	410,000	410,000	
Total Fines, Forfeits & Penalties	\$ 5,232,371	\$ 4,410,000	\$ 4,410,000	\$
Rev from Use of Money & Property				
6950 Interest	\$ 4,412,636	\$ 1,643,500	\$ 2,000,000	\$
6957 R&T Code Section 5151 Interest Refunded	(38,922)			
6970 Investment Income	1,227,590			
Total Rev from Use of Money & Property	\$ 5,601,304	\$ 1,643,500	\$ 2,000,000	\$
Intergovernmental Revenue				
7148 Federal In Lieu Taxes	\$ 750,372	\$	\$	\$
7149 Other In Lieu Taxes	284,385	311,763	311,763	
7205 Homeowners Property Tax Relief	941,403	940,000	940,000	
7407 State Highway Vehicle In-Lieu (B)	124,210			
Total Intergovernmental Revenue	\$ 2,100,370	\$ 1,251,763	\$ 1,251,763	\$
Charges for Services				
8100 Assessment/Tax Collection Fees	\$ 25,744	\$	\$	\$
8219 Casino - Sales Tax In Lieu	703,853			
8220 Casino - Property Tax In Lieu	5,574,773			
8222 Casino - TOT In Lieu	323,069			
8527 Transfer In A-87 Costs	(2,051,435)	3,740,371	3,316,168	
Total Charges for Services	\$ 4,576,004	\$ 3,740,371	\$ 3,316,168	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 2,456	\$	\$	\$
8768 Revenue Cancelled Warrants	106,163			
Total Miscellaneous Revenues	\$ 108,619	\$	\$	\$
Total Revenue	\$ 197,883,780	\$ 194,553,487	\$ 202,387,213	\$
Expenditures / Appropriations				
Salaries & Benefits				
1304 Other Postemployment Charges (Up Front)	\$ 2,909,468	\$	\$	\$
Total Salaries & Benefits	\$ 2,909,468	\$	\$	\$
Services & Supplies				
2404 Maintenance Services	\$	\$ 850,000	\$ 997,008	\$
2415 Campus Services-PCGC		200,001	200,001	
2555 Prof/Spec Svcs - Purchased			493,672	

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 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2709 Countywide System Charges		10,435	13,759	
Total Services & Supplies	\$	\$ 1,060,436	\$ 1,704,440	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 972,255	\$ 1,570,563	\$ 3,449,845	\$
Total Other Charges	\$ 972,255	\$ 1,570,563	\$ 3,449,845	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 3,600,000	\$	\$	\$
3780 Contrib to Other Funds	3,150,000	2,500,000	2,245,000	
Total Other Financing Uses	\$ 6,750,000	\$ 2,500,000	\$ 2,245,000	\$
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 945,267	\$	\$	\$
5556 I/T-OUT Professional Services		67,000	67,000	
Total Intrafund Transfers Out	\$ 945,267	\$ 67,000	\$ 67,000	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 6,750,000	\$ 6,750,000	\$
Total Appropriation for Contingencies	\$	\$ 6,750,000	\$ 6,750,000	\$
Total Expenditures / Appropriations	\$ 11,576,990	\$ 11,947,999	\$ 14,216,285	\$
Net Cost	\$ (186,306,790)	\$ (182,605,488)	\$ (188,170,928)	\$

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 Estimated	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	\$ 124,000	\$ 90,000	\$
Total Fines, Forfeits & Penalties	\$ 87,109	\$ 124,000	\$ 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	\$ 176,419	\$ 39,240	\$
Total Intergovernmental Revenue	\$ 93,541	\$ 176,419	\$ 39,240	\$
Charges for Services				
8212 Other General Reimbursement	\$ 707,143	\$ 1	\$ 603,040	\$
8763 Non-Tort Recovery	1,121,834			
Total Charges for Services	\$ 1,828,977	\$ 1	\$ 603,040	\$
Total Revenue	\$ 2,009,643	\$ 300,420	\$ 732,280	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 488,740	\$ 500,000	\$ 500,000	\$
Total Salaries & Benefits	\$ 488,740	\$ 500,000	\$ 500,000	\$
Services & Supplies				
2050 Communication Services - Radio	\$ 219,000	\$ 236,160	\$ 236,160	\$
2140 Gen Liability Ins	2,245	2,483	3,099	
2439 Membership/Dues	101,945	112,891	145,884	
2456 Misc Expense		54,000	55,000	
2500 Special Contributions	40,625	140,000	100,000	
2543 Investigators	75			
2555 Prof/Spec Svcs - Purchased	420,917	2,024,225	2,885,822	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2709 Countywide System Charges	6,670	8,743	9,189	
2838 Special Dept Expense-1099 Reportable	180			
2840 Special Dept Expense	187,208	460,180	461,680	
3547 AB2838 - LAFCO Fees	122,262	134,202	134,202	
Total Services & Supplies	\$ 1,150,127	\$ 3,221,884	\$ 4,080,036	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 440,823	\$ 601,974	\$ 411,578	\$
Total Other Charges	\$ 440,823	\$ 601,974	\$ 411,578	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 1,306,337	\$ 750,000	\$ 250,000	\$
3780 Contrib to Other Funds	2,934,667	4,057,885	3,619,188	
Total Other Financing Uses	\$ 4,241,004	\$ 4,807,885	\$ 3,869,188	\$
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 75,834	\$	\$	\$
5556 I/T-OUT Professional Services	1,068,016	310,799	710,799	
5840 I/T-OUT Special Dept Expense		100,000	20,000	
Total Intrafund Transfers Out	\$ 1,143,850	\$ 410,799	\$ 730,799	\$
Total Expenditures / Appropriations	\$ 7,464,544	\$ 9,542,542	\$ 9,591,601	\$
Net Cost	\$ 5,454,901	\$ 9,242,122	\$ 8,859,321	\$

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 Estimated	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	\$
Total Charges for Services	\$ 5,213,503	\$ 6,442,857	\$ 6,826,578	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$	\$ 148,113	\$
Total Other Financing Sources	\$	\$	\$ 148,113	\$
Total Revenue	\$ 5,213,503	\$ 6,442,857	\$ 6,974,691	\$
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$ 8	\$	\$	\$
Total Services & Supplies	\$ 8	\$	\$	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ (33,179)	\$ (50,398)	\$
Total Other Charges	\$	\$ (33,179)	\$ (50,398)	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 9,585,000	\$ 6,228,860	\$ 2,804,637	\$
3779 Operating Transfer Out - Roads	5,770,896	3,770,896	3,770,896	
3780 Contrib to Other Funds	449,566	449,556	449,556	
Total Other Financing Uses	\$ 15,805,462	\$ 10,449,312	\$ 7,025,089	\$
Total Expenditures / Appropriations	\$ 15,805,470	\$ 10,416,133	\$ 6,974,691	\$
Net Cost	\$ 10,591,967	\$ 3,973,276	\$	\$

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 Estimated	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	\$	3,457,350
Total Other Financing Uses	\$	3,238,274	\$	3,457,350
Total Expenditures / Appropriations	\$	3,238,274	\$	3,457,350
Net Cost	\$	3,238,274	\$	3,457,350

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 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$ 40,000	\$	\$
2709 Countywide System Charges	142	596	1,404	
Total Services & Supplies	\$ 142	\$ 40,596	\$ 1,404	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 492,540	\$ 52,863	\$ (285,342)	\$
Total Other Charges	\$ 492,540	\$ 52,863	\$ (285,342)	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 1,098,000	\$ 1,098,000	\$ 1,098,000	\$
3780 Contrib to Other Funds	85,155,328	99,019,205	103,796,407	
Total Other Financing Uses	\$ 86,253,328	\$ 100,117,205	\$ 104,894,407	\$
Total Expenditures / Appropriations	\$ 86,746,010	\$ 100,210,664	\$ 104,610,469	\$
Net Cost	\$ 86,746,010	\$ 100,210,664	\$ 104,610,469	\$

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 Estimated	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	\$ 30,000	\$ 30,000	\$
6856 Other Court Fines	640,319	740,001	740,000	
6860 Forfeitures & Penalties	3,933	3,999	4,000	
6871 Traffic School Fees-77%	893,520	900,000	900,000	
6881 Parking Surcharge	10,590	15,000	15,000	
6882 Administrative Screening Fees	2,854	8,001	8,000	
6883 Citation Processing Fee	1,427	999	1,000	
6884 Penalty Assess-PC 1464	346,278	420,000	420,000	
6885 Rec/Index Fee-GC 27361	427,194	369,999	370,000	
6887 Traffic School Fees-\$24	165,376	200,130	200,130	
Total Fines, Forfeits & Penalties	\$ 2,518,123	\$ 2,688,129	\$ 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	\$ 19,000	\$ 19,000	\$
8145 Court Fees/Costs	16,609	19,064	19,064	
8146 Probate/Guardianship Investigations	1,159	6,999	7,000	
Total Charges for Services	\$ 36,169	\$ 45,063	\$ 45,064	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 62,400	\$ 77,400	\$ 77,400	\$
Total Other Financing Sources	\$ 62,400	\$ 77,400	\$ 77,400	\$
Total Revenue	\$ 2,617,119	\$ 2,810,592	\$ 2,810,594	\$
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 2,296	\$ 2,285	\$ 4,603	\$
Total Salaries & Benefits	\$ 2,296	\$ 2,285	\$ 4,603	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 3,571	\$ 3,500	\$ 3,120	\$
2068 Food	200			
2140 Gen Liability Ins	7,606	9,690	8,418	
2258 Defense Experts	263,195	300,000	400,000	
2259 Grand Jury Meetings	36,300	35,000	35,000	
2404 Maintenance Services		22,872	33,360	
2406 Maintenance - Janitorial		11,025	11,399	
2415 Campus Services-PCGC	7,015	7,795	8,496	
2481 PC Acquisition	836	1,500	1,500	
2498 Contract Public Defender	6,687,989	9,677,780	9,206,772	
2511 Printing	3,741	9,200	9,200	
2522 Other Supplies	233	500	500	
2523 Office Supplies & Exp	2,488	1,000	2,000	
2524 Postage	2,630	3,544	2,456	
2540 Court Reporting		2,500	2,500	
2541 Court Appointed Counsel	483,859	600,000	700,000	
2542 Court Reporting Outside Vendor	14,330	30,000	30,000	
2543 Investigators	97,408	135,000	175,000	
2555 Prof/Spec Svcs - Purchased	65,542	92,400	102,400	
2556 Prof/Spec Svcs - County		2,500	2,500	
2561 Legal Services		1,000	1,000	
2568 MIS - Services	25,225	23,968	26,507	
2709 Countywide System Charges	37,107	24,401	28,786	
2838 Special Dept Expense-1099 Reportable		1,530	1,530	
2840 Special Dept Expense		80,250	80,250	
2844 Training	3,720	5,000	5,000	
2932 Mileage	26,814	32,000	32,000	

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 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2955 Prof & Spec Serv & Med	137,444	140,000	140,000	
2964 Meals/Food Purchases	1,023	1,000	1,000	
2965 Utilities		6,815	20,823	
2966 Drug & Alcohol Testing	17,110	20,000	20,000	
Total Services & Supplies	\$ 7,925,386	\$ 11,281,770	\$ 11,091,517	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 217,413	\$ 180,000	\$ 180,000	\$
3551 Transfer Out A-87 Costs	110,112	246,546	440,634	
3972 St Ct Oper - MOE	1,725,349	1,881,000	1,881,000	
Total Other Charges	\$ 2,052,874	\$ 2,307,546	\$ 2,501,634	\$
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	52,500	52,500	
5965 I/T-OUT Utilities	20,090			
Total Intrafund Transfers Out	\$ 117,913	\$ 52,500	\$ 52,500	\$
Total Expenditures / Appropriations	\$ 10,098,469	\$ 13,644,101	\$ 13,650,254	\$
Net Cost	\$ 7,481,350	\$ 10,833,509	\$ 10,839,660	\$

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 Estimated	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	\$	\$	\$
6970 Investment Income	130,421			
Total Rev from Use of Money & Property	\$ 342,214	\$	\$	\$
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 1,577,412	\$ 113,570	\$ 113,570	\$
8782 Contributions from Oth Govt Agencies	142,857			
Total Intergovernmental Revenue	\$ 1,720,269	\$ 113,570	\$ 113,570	\$
Charges for Services				
8212 Other General Reimbursement	\$ 775,912	\$ (20,000)	\$	\$
Total Charges for Services	\$ 775,912	\$ (20,000)	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 93,170	\$	\$	\$
Total Other Financing Sources	\$ 93,170	\$	\$	\$
Total Revenue	\$ 2,931,565	\$ 93,570	\$ 113,570	\$
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 632	\$ 389	\$ 151	\$
2555 Prof/Spec Svcs - Purchased		592,897	92,897	
2709 Countywide System Charges	1,879	232	518	
Total Services & Supplies	\$ 2,511	\$ 593,518	\$ 93,566	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ (56,866)	\$ 190,041	\$ 137,560	\$
3810 Lease Purchase Principal	230,325			
3830 Lease Purchase Interest	5,703			
Total Other Charges	\$ 179,162	\$ 190,041	\$ 137,560	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 775,912	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt		3,095,958	3,095,958	
Total Other Financing Uses	\$ 775,912	\$ 3,095,958	\$ 3,095,958	\$
Total Expenditures / Appropriations	\$ 957,585	\$ 3,879,517	\$ 3,327,084	\$
Net Cost	\$ (1,973,980)	\$ 3,785,947	\$ 3,213,514	\$

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 Estimated	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	\$	\$	\$
6970 Investment Income	678			
Total Rev from Use of Money & Property	\$ 2,547	\$	\$	\$
Total Revenue	\$ 281,015	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$ 34	\$	\$	\$
Total Services & Supplies	\$ 34	\$	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 91,482	\$	\$
3780 Contrib to Other Funds	117,000			
Total Other Financing Uses	\$ 117,000	\$ 91,482	\$	\$
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 120,319	\$	\$	\$
Total Intrafund Transfers Out	\$ 120,319	\$	\$	\$
Total Expenditures / Appropriations	\$ 237,353	\$ 91,482	\$	\$
Net Cost	\$ (43,662)	\$ 91,482	\$	\$

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 Estimated	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	\$ 7,500,000	\$ 9,415,000	\$
Total Taxes	\$ 10,221,969	\$ 7,500,000	\$ 9,415,000	\$
Rev from Use of Money & Property				
6950 Interest	\$ 65,465	\$ 40,000	\$ 50,000	\$
6970 Investment Income	49,891			
Total Rev from Use of Money & Property	\$ 115,356	\$ 40,000	\$ 50,000	\$
Total Revenue	\$ 10,337,325	\$ 7,540,000	\$ 9,465,000	\$
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 4,180	\$ 4,680	\$ 4,922	\$
2555 Prof/Spec Svcs - Purchased	3,000	1,017,950	459,000	
2556 Prof/Spec Svcs - County	40			
2709 Countywide System Charges	12,419	11,368	16,833	
2898 No Tahoe Resort Assn	5,043,462	5,641,534	6,072,860	
Total Services & Supplies	\$ 5,063,101	\$ 6,675,532	\$ 6,553,615	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 1,022,919	\$ 421,364	\$ 2,880,964	\$
Total Other Financing Uses	\$ 1,022,919	\$ 421,364	\$ 2,880,964	\$
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 842,253	\$ 1,363,843	\$ 513,202	\$
Total Intrafund Transfers Out	\$ 842,253	\$ 1,363,843	\$ 513,202	\$
Total Expenditures / Appropriations	\$ 6,928,273	\$ 8,460,739	\$ 9,947,781	\$
Net Cost	\$ (3,409,052)	\$ 920,739	\$ 482,781	\$

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

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 Estimated	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	\$ 20,080	\$ 50,000	\$
6970 Investment Income	29,962			
Total Rev from Use of Money & Property	\$ 70,262	\$ 20,080	\$ 50,000	\$
Donations				
8755 Donation	\$ 206,035	\$ 200,000	\$ 200,000	\$
Total Donations	\$ 206,035	\$ 200,000	\$ 200,000	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,000,000	\$ 1,000,000	\$	\$
8780 Contributions from Other Funds	555,316	200,000	200,000	
Total Other Financing Sources	\$ 1,555,316	\$ 1,200,000	\$ 200,000	\$
Total Revenue	\$ 1,831,613	\$ 1,420,080	\$ 450,000	\$
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$	\$ 288	\$	\$
2524 Postage	6			
2709 Countywide System Charges	662	64	553	
2840 Special Dept Expense		220,000	200,000	
Total Services & Supplies	\$ 668	\$ 220,352	\$ 200,553	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 182,653	\$ 200,000	\$ 200,000	\$
Total Other Charges	\$ 182,653	\$ 200,000	\$ 200,000	\$
Capital Assets				
4001 Land	\$	\$ 1,375,000	\$ 50,000	\$
4171 Intangible Assets - Non Depreciable	80,000			
Total Capital Assets	\$ 80,000	\$ 1,375,000	\$ 50,000	\$
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 10,800	\$	\$	\$
Total Intrafund Transfers Out	\$ 10,800	\$	\$	\$
Total Expenditures / Appropriations	\$ 274,121	\$ 1,795,352	\$ 450,553	\$
Net Cost	\$ (1,557,492)	\$ 375,272	\$ 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 Estimated	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	\$ 4,800	\$ 4,800	\$
6955 Interest with Fiscal Agent	232			
6970 Investment Income	1,706			
Total Rev from Use of Money & Property	\$ 7,303	\$ 4,800	\$ 4,800	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,122,708	\$ 4,136,784	\$ 4,153,864	\$
Total Other Financing Sources	\$ 4,122,708	\$ 4,136,784	\$ 4,153,864	\$
Total Revenue	\$ 4,130,011	\$ 4,141,584	\$ 4,158,664	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 1,909	\$ 3,600	\$ 4,100	\$
2709 Countywide System Charges	11,686	48	11,844	
Total Services & Supplies	\$ 13,595	\$ 3,648	\$ 15,944	\$
Other Charges				
3810 Lease Purchase Principal	\$ 2,645,000	\$ 2,715,000	\$ 2,780,000	\$
3830 Lease Purchase Interest	1,487,708	1,415,395	1,350,820	
Total Other Charges	\$ 4,132,708	\$ 4,130,395	\$ 4,130,820	\$
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 8,900	\$ 11,900	\$ 11,900	\$
Total Intrafund Transfers Out	\$ 8,900	\$ 11,900	\$ 11,900	\$
Total Expenditures / Appropriations	\$ 4,155,203	\$ 4,145,943	\$ 4,158,664	\$
Net Cost	\$ 25,192	\$ 4,359	\$	\$

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 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	2,768,614	2,984,152	3,548,850	
Total Operating Revenues	\$ 2,768,614	\$ 2,984,152	\$ 3,548,850	\$
Operating Expenses				
2051 Communication Services - Telephone	5,116	53,000	1,200	
2140 Gen Liability Ins	1,195	1,342	1,155	
2292 Maintenance - Software	655,430	1,233,402	2,149,461	
2415 Campus Services-PCGC		5,146		
2481 PC Acquisition	6,145			
2522 Other Supplies		58,000	38,181	
2534 Operating Materials	664	120,000	50,000	
2555 Prof/Spec Svcs - Purchased	327,703	1,152,926	4,512,797	
2568 MIS - Services	37,817		319,616	
2570 Media / Video Services	97,899	73,000	95,000	
2709 Countywide System Charges	3,551	3,869	3,949	
2710 Rents & Leases - Equipment	168,050	438,037	278,166	
2727 Rents & Leases - Bldgs & Impr		32,888		
2844 Training		14,400	26,167	
2931 Travel & Transportation	30			
2932 Mileage	290			
2933 Lodging	360		1,000	
2964 Meals/Food Purchases	61		500	
3701 Equipment Depreciation	6,758			
3706 Intangible Assets Depreciation	394,422			
Total Operating Expenses	\$ 1,705,491	\$ 3,186,010	\$ 7,477,192	\$
Operating Income (Loss)	\$ 1,063,123	\$ (201,858)	\$ (3,928,342)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(81,011)	(67,636)	(198,243)	
3780 Contrib to Other Funds		(370,000)	(1,730,001)	
6950 Interest	25,076	14,400		
8780 Contributions from Other Funds			5,856,586	
Total Non-Operating Revenue (Expenses)	\$ (55,935)	\$ (423,236)	\$ 3,928,342	\$
Income Before Capital Contributions and Transfers	\$ 1,007,188	\$ (625,094)	\$	\$
3775 Operating Transfer Out	(611,855)			
Change in Net Assets	\$ 395,333	\$ (625,094)	\$	\$
Net Assets - Beginning Balance	3,516,486	4,315,379	3,650,285	
Net Assets - Ending Balance	\$ 4,315,379	\$ 3,650,285	\$ 3,650,285	\$
Memo:				
4161 Intangible Assets	\$ 113,344		\$	\$
4451 Equipment	64,658	40,000		

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 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8119 Communication Services - Radio	262,157	268,404	268,404	
Total Operating Revenues	\$ 262,157	\$ 268,404	\$ 268,404	\$
Operating Expenses				
2140 Gen Liability Ins	176	372	1,759	
2292 Maintenance - Software	124,020			
2511 Printing	267			
2534 Operating Materials	31,787	48,676	50,000	
2555 Prof/Spec Svcs - Purchased	445,422	750,000	750,000	
2556 Prof/Spec Svcs - County	602			
2701 Publications & Legal Notices	550			
2709 Countywide System Charges	524	903	6,016	
2710 Rents & Leases - Equipment	1,461,714	1,411,121	1,360,530	
2744 Small Tools & Instruments	365			
2840 Special Dept Expense	51,333			
3701 Equipment Depreciation	533,835			
3702 Bldg & Impr Depreciation	222,291			
Total Operating Expenses	\$ 2,872,886	\$ 2,211,072	\$ 2,168,305	\$
Operating Income (Loss)	\$ (2,610,729)	\$ (1,942,668)	\$ (1,899,901)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	6,203	(5,855)	(33,876)	
6950 Interest	7,096	6,200	7,000	
6970 Investment Income	10,002			
8780 Contributions from Other Funds	1,058,894	500,000	500,000	
Total Non-Operating Revenue (Expenses)	\$ 1,082,195	\$ 500,345	\$ 473,124	\$
Income Before Capital Contributions and Transfers	\$ (1,528,534)	\$ (1,442,323)	\$ (1,426,777)	\$
8954 Operating Transfers In	625,387	524,617	524,617	
Change in Net Assets	\$ (903,147)	\$ (917,706)	\$ (902,160)	\$
Net Assets - Beginning Balance	5,998,342	5,503,928	4,586,222	
Net Assets - Ending Balance	\$ 5,503,928	\$ 4,586,222	\$ 3,684,062	\$
Memo:				
4151 Buildings & Improvements	\$ 13,395			\$
4451 Equipment	27,397			