

Non-Departmental

COUNTY EXECUTIVE OFFICE NON-DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2016-17						
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Proposed Budget	Final Budget	PBB %	
GENERAL FUND						
Appropriation for Contingencies	\$ 4,645,995	\$ 11,576,990	\$ 8,986,452	\$ 11,947,999	100%	3.2%
Community & Agency Support	\$ 5,039,006	\$ 7,464,544	\$ 7,634,244	\$ 9,542,542	100%	27.8%
Contribution to Facilities and Infrastructure	\$ 18,072,289	\$ 15,805,470	\$ 8,720,452	\$ 10,416,133	100%	-34.1%
Criminal Justice Other (Courts/Dispute Resolution)			\$ 2,298,483	\$ 2,314,974	17%	
Grand Jury			\$ 204,458	\$ 221,222	2%	
Indigent Defense			\$ 8,650,440	\$ 11,107,904	81%	
Criminal Justice Other Programs	\$ 10,045,986	\$ 10,098,469	\$ 11,153,382	\$ 13,644,101	100%	35.1%
Contribution to Public Safety	\$ 82,273,143	\$ 86,746,010	\$ 86,796,316	\$ 100,210,664	100%	15.5%
Contribution to Other Debt Service	\$ 3,295,187	\$ 3,238,274	\$ 3,461,709	\$ 3,457,350	100%	6.8%
Subtotal General Fund	\$ 123,371,606	\$ 134,929,757	\$ 126,752,555	\$ 149,218,789		10.6%
OTHER OPERATING FUNDS						
Criminal Justice CEO - Fund 110	\$ 1,097,733	\$ 957,585	\$ 892,977	\$ 3,879,517	100%	305.1%
Gold Country Tourism and Promotions - Fund	\$ 215,527	\$ 237,353	\$ -	\$ -	100%	-100.0%
Lake Tahoe Tourism and Promotions - Fund 1	\$ 5,571,939	\$ 6,928,273	\$ 8,461,363	\$ 8,460,739	100%	22.1%
Open Space - Fund 150	\$ 59,186	\$ 274,121	\$ 420,352	\$ 1,795,352	100%	554.9%
Debt Service - Fund 190	\$ 4,167,739	\$ 4,155,203	\$ 4,145,943	\$ 4,145,943	100%	-0.2%
Subtotal Other Operating Funds	\$ 11,112,124	\$ 12,552,535	\$ 13,920,635	\$ 18,281,551		45.6%
INTERNAL SERVICE FUNDS						
IT Enterprises			\$ 612,013	\$ 812,013	22%	
Permits			\$ 103,705	\$ 103,705	3%	
Countywide Document Management			\$ 311,189	\$ 311,189	8%	
Megabyte			\$ 406,371	\$ 406,371	11%	
ACORN			\$ 728,087	\$ 663,087	18%	
Medias			\$ 258,146	\$ 342,146	9%	
Job Aps			\$ 40,000	\$ 40,000	1%	
New Financial System			\$ 490,000	\$ 897,888	25%	
Other Overhead (A-87, Training, etc.)			\$ 97,863	\$ 87,247	2%	
Countywide Systems - Fund 250/104	\$ 2,252,592	\$ 1,994,796	\$ 2,946,932	\$ 3,663,646	100%	83.7%
Countywide Radio Project* - Fund 250/101	\$ 1,084,992	\$ 2,457,950	\$ 2,211,121	\$ 2,216,927	100%	-9.8%
Subtotal Internal Service Funds	\$ 3,337,584	\$ 4,452,746	\$ 5,158,053	\$ 5,880,573		32.1%
TOTAL ALL FUNDS	\$ 137,821,314	\$ 151,935,038	\$ 145,831,243	\$ 173,380,913		14.1%

*Budget includes total operating expenses and fixed assets.

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.

David Boesch, County Executive Officer

Non-Departmental

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 5 percent over FY 2015-16 actual receipts, or \$4.7 million over FY 2015-16 Final Budget.
- Flat year-over-year General Fund operating contingency of \$6.25 million meets the requirement of the Budget and Financial Policy.
- Sales Tax revenue increases of \$2.6 million over FY 2015-16 Final Budget.

Final Budget Major Adjustment(s):

- Increase of \$2,000,000 in contributions to other funds for 2nd of 3rd year sewer loan repayment.
- Increase of \$500,000 to the general fund appropriation for contingencies reserve.
- Increase of \$500,000 to contributions to other funds to establish building maintenance reserve.

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):

- A decrease of \$8,750,000 to prior year one-time contributions to capital and road funds that addressed deferred maintenance for county buildings, trails and road overlay projects in FY 2015-16.

Final Budget Major Adjustment(s):

- Increase of \$1,728,860 in operating transfers out to capital fund for the Sunset Area Plan project.

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):

- Increase of \$1,144,707 as a placeholder for Public Defender costs for indigent defense services.

Final Budget Major Adjustment(s):

- Increase of \$2,357,780 in contracted public defender expenditures to fund the approved public defender contract.

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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	\$ 1,505,106
Uninsurable Defense Costs	1,500,000
Contribution to Open Space	1,000,000
Economic and Fiscal Studies/ ICF Contracts (Planning)	890,560
Professional Services - various	592,843
Retiree Sick Leave Benefit Department Set-Aside	500,000
Other Community Support, Membership, and Contribution	282,090
Classification/Compensation Study funding	250,000
Fire District Radio Charges	236,160
Legislative Advocate Contracts	211,002
CalPERS Replacement Fund Contribution	210,799
Placer County Arts Programs	200,000
Service Delivery Project	200,000
Sierra-Sacramento Valley Emergency Medical Services	183,768
Firewise Communities	183,575
Middle Fork Re-licensing Consultant	175,000
Contribution for Kings Beach Center	150,000
Tahoe Regional Planning Agency	144,998
Special Community Contributions - Revenue Sharing	140,000
Contribution to Flood Control District	136,100
LAFCO	134,202
Tahoe Advanced Planning and Economic Development	120,000
Bridge Day Contribution	100,000
Contribution to Housing	78,104
Area 4 Agency on Aging	69,628
Placer County Air Pollution Control District	58,580
California State Association of Counties	53,098
Response for Health Issues	50,000
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	20,051
Law Library	20,000
Regional Council of Rural Counties	14,395
Fish and Game	5,000
Contribution to General Liability Insurance	2,483
Total Recommended Funding	\$9,542,542

Proposed Budget Major Adjustment(s):

- Increase of \$275,000 in funding for Library costs associated with materials (\$175,000) and A87 (\$100,000).
- Overall decrease in budgeted expenditures of \$1.5 million primarily due to the removal of one-time contributions to the Open Space Fund (\$1 million).

David Boesch, County Executive Officer

Non-Departmental

Final Budget Major Adjustment(s):

- Increase of \$1,000,000 in contributions to the open space fund.
- Increase of \$210,799 in expenditures for professional services for CalPERS replacement costs.

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):

- None.

Final Budget Major Adjustment(s):

- Increase of \$13,863,876 in general fund contributions to public safety to support 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.

Proposed Budget Major Adjustment(s):

- Decrease of \$236,028 to remove helicopter lease payment expense. Final payment made in FY 2015-16.

Final Budget Major Adjustment(s):

- Increase of \$250,000 in contracted professional services for the Santucci Justice Center Master Plan and to re-budget \$250,000 for the Crime Lab Feasibility Study.
- Cancel reserves of \$3,095,958 for SB 863 grant award match to construct 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.

Proposed Budget Major Adjustment(s):

- Increase of \$600,000 for revenue growth estimates associated with transient occupancy tax.

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Non-Departmental

Final Budget Major Adjustment(s):

- Increase of \$2,484,204 to capital asset reserves.

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 of \$1 million to reflect removal of one-time General Fund contribution to open space.

Final Budget Major Adjustment(s):

- Increase of \$1 million to fund open space transactions.

89360 - DEBT SERVICE

Administrative & Financial Service System

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

Proposed Budget Major Adjustment(s):

- 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 of \$370,000 in reimbursements to the General Fund for two Business Process Analysts budgeted in the administration division of the County Executive Office.
- Increase of \$241,000 in software maintenance charges mainly attributable to encryption of sensitive data and to transition the countywide legacy document management system to new software.

Final Budget Major Adjustment(s):

- Increase of \$464,000 in contracted professional services to fund software (\$200,000) and services for new financial system (\$225,000).
- Increase of \$200,000 in net revenues from increased charges to county departments.

Non-Departmental

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):

- Increase of \$1,360,530 for 5-year radio infrastructure debt financing costs funded by user-department charges, county mitigation fees, and reserves.

Final Budget Major Adjustment(s):

- None.

Budget Unit **General Fund - 100**

Function **General**

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 96,354,366	\$ 104,974,235	\$ 109,751,893	\$ 109,751,893
6106 Railroad Unitary Property Taxes	98,661	114,212	114,000	114,000
6107 Unitary & Op Non-Unitary Property Taxes	2,890,334	3,076,132	3,075,000	3,075,000
6108 Property Tax Impounds	(11,797)		(3,000)	(3,000)
6111 Current Unsecured Property Taxes	2,422,372	2,251,722	2,512,496	2,336,440
6123 RDA Pass-Throughs	2,341,380	2,646,173	2,300,000	2,600,000
6126 Prop Tx ABX1_26 Residual Distr	1,462,691	2,070,491	2,000,000	2,000,000
6132 Delinquent Secured Property Taxes	(5,200)	(20,254)	(125,000)	(125,000)
6140 Delinquent Unsecured Property Taxes	47,726	38,667	47,000	47,000
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	3,532,644	2,735,191		
6156 Sales & Use Taxes	10,324,855	12,451,467	14,881,104	14,918,013
6159 Sales Tax in Lieu of Prop Tx	3,783,559	4,087,687	3,600,000	3,600,000
6160 Timber Tax	99,375	28,118	50,000	50,000
6165 Delinquent Unsec Aircraft Property Taxes	3,903	820		
6166 Current Unsec Aircraft Property Taxes	95,788	118,591	92,000	92,000
6167 Hotel/Motel tax	5,037,628	6,601,168	5,357,000	5,357,000
6171 Current Supplemental Property Taxes	2,483,310	2,952,206	2,740,000	2,740,000
6196 Delinquent Supplemental Property Taxes	9,271	4,618		
6287 Property Tx In Lieu of Vehicle Lic Fee	31,395,485	34,158,944	35,354,507	35,354,507
Total Taxes	\$ 162,366,351	\$ 178,290,188	\$ 181,747,000	\$ 181,907,853
Licenses, Permits & Franchises				
6770 Franchises	\$ 1,912,970	\$ 1,974,924	\$ 1,600,000	\$ 1,600,000
Total Licenses, Permits & Franchises	\$ 1,912,970	\$ 1,974,924	\$ 1,600,000	\$ 1,600,000
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	\$ 5,166,332	\$ 4,802,140	\$ 4,000,000	\$ 4,000,000
6863 Penalties & Costs-Delinquent Taxes	409,523	430,231	410,000	410,000
Total Fines, Forfeits & Penalties	\$ 5,575,855	\$ 5,232,371	\$ 4,410,000	\$ 4,410,000
Rev from Use of Money & Property				
6950 Interest	\$ 112,657	\$ 4,412,636	\$ 1,643,500	\$ 1,643,500
6957 R&T Code Section 5151 Interest Refunded	(117,548)	(38,922)		
6970 Investment Income	(50,456)	626,890		
Total Rev from Use of Money & Property	\$ (55,347)	\$ 5,000,604	\$ 1,643,500	\$ 1,643,500
Intergovernmental Revenue				
7113 Prop Tx ABX1_26 Asset Distr	\$ 352,510	\$	\$	\$
7148 Federal In Lieu Taxes	605,219	750,372		
7149 Other In Lieu Taxes	280,824	284,385	311,763	311,763
7205 Homeowners Property Tax Relief	937,437	941,403	940,000	940,000
7234 State Aid - Mandated Costs	8,133,881			
7407 State Highway Vehicle In-Lieu (B)	126,723	124,210		
Total Intergovernmental Revenue	\$ 10,436,594	\$ 2,100,370	\$ 1,251,763	\$ 1,251,763
Charges for Services				
8100 Assessment/Tax Collection Fees	\$ 44,630	\$ 25,744	\$	\$
8212 Other General Reimbursement	25,747			
8219 Casino - Sales Tax In Lieu	646,031	703,853		
8220 Casino - Property Tax In Lieu	6,500,851	5,574,773		
8222 Casino - TOT In Lieu	354,391	323,069		
8263 Development Fees	69,750			
8527 Transfer In A-87 Costs	(581,895)	(2,051,435)	3,380,683	3,740,371
Total Charges for Services	\$ 7,059,505	\$ 4,576,004	\$ 3,380,683	\$ 3,740,371
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 6,837	\$ 2,456	\$	\$
8768 Revenue Cancelled Warrants	7,004	106,163		
Total Miscellaneous Revenues	\$ 13,841	\$ 108,619	\$	\$
Total Revenue	\$ 187,309,769	\$ 197,283,080	\$ 194,032,946	\$ 194,553,487
Expenditures / Appropriations				
Salaries & Benefits				
1304 Other Postemployment Charges (Up Front)	\$ 3,244,917	\$ 2,909,468	\$	\$
Total Salaries & Benefits	\$ 3,244,917	\$ 2,909,468	\$	\$

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Services & Supplies				
2404 Maintenance Services	\$	\$	\$ 850,000	\$ 850,000
2415 Campus Services-PCGC			200,001	200,001
2709 Countywide System Charges			10,435	10,435
Total Services & Supplies	\$	\$	\$ 1,060,436	\$ 1,060,436
Other Charges				
3551 Transfer Out A-87 Costs	\$ 926,567	\$ 972,255	\$ 1,609,016	\$ 1,570,563
Total Other Charges	\$ 926,567	\$ 972,255	\$ 1,609,016	\$ 1,570,563
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 3,600,000	\$	\$
3780 Contrib to Other Funds	349,944	3,150,000		2,500,000
Total Other Financing Uses	\$ 349,944	\$ 6,750,000	\$	\$ 2,500,000
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 124,567	\$ 945,267	\$	\$
5556 I/T-OUT Professional Services			67,000	67,000
Total Intrafund Transfers Out	\$ 124,567	\$ 945,267	\$ 67,000	\$ 67,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 6,250,000	\$ 6,750,000
Total Appropriation for Contingencies	\$	\$	\$ 6,250,000	\$ 6,750,000
Total Expenditures / Appropriations	\$ 4,645,995	\$ 11,576,990	\$ 8,986,452	\$ 11,947,999
Net Cost	\$ (182,663,774)	\$ (185,706,090)	\$ (185,046,494)	\$ (182,605,488)

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 116,238	\$ 87,109	\$ 124,000	\$ 124,000
Total Fines, Forfeits & Penalties	\$ 116,238	\$ 87,109	\$ 124,000	\$ 124,000
Rev from Use of Money & Property				
6950 Interest	\$	\$ 16	\$	\$
Total Rev from Use of Money & Property	\$	\$ 16	\$	\$
Intergovernmental Revenue				
7254 Forest Reserve - Title III	\$ 121,076	\$ 93,541	\$ 183,575	\$ 176,419
Total Intergovernmental Revenue	\$ 121,076	\$ 93,541	\$ 183,575	\$ 176,419
Charges for Services				
8212 Other General Reimbursement	\$ 673,224	\$ 707,143	\$ 605,340	\$ 1
8763 Non-Tort Recovery		1,121,834		
Total Charges for Services	\$ 673,224	\$ 1,828,977	\$ 605,340	\$ 1
Total Revenue	\$ 910,538	\$ 2,009,643	\$ 912,915	\$ 300,420
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	\$ 219,000	\$ 236,160	\$ 236,160
2140 Gen Liability Ins	354,911	2,245	2,901	2,483
2439 Membership/Dues	97,144	101,945	111,413	112,891
2456 Misc Expense			20,000	54,000
2500 Special Contributions	42,725	40,625	100,000	140,000
2543 Investigators	25,702	75		
2555 Prof/Spec Svcs - Purchased	495,144	420,917	1,401,500	2,024,225
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	49,000
2570 Media / Video Services	21,060			
2709 Countywide System Charges	997	6,670	8,743	8,743
2838 Special Dept Expense-1099 Reportable	180	180		
2840 Special Dept Expense	277,468	187,208	1,067,019	460,180
3547 AB2838 - LAFCO Fees	121,107	122,262	134,202	134,202
Total Services & Supplies	\$ 1,704,438	\$ 1,150,127	\$ 3,130,938	\$ 3,221,884
Other Charges				
3395 Contrib to Other Agencies	\$ 541,696	\$ 440,823	\$ 596,161	\$ 601,974
Total Other Charges	\$ 541,696	\$ 440,823	\$ 596,161	\$ 601,974
Other Financing Uses				
3775 Operating Transfer Out	\$ 207,108	\$ 1,306,337	\$ 750,000	\$ 750,000
3780 Contrib to Other Funds	1,232,594	2,934,667	2,557,145	4,057,885
Total Other Financing Uses	\$ 1,439,702	\$ 4,241,004	\$ 3,307,145	\$ 4,807,885
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$	\$ 75,834	\$	\$
5556 I/T-OUT Professional Services	1,300,228	1,068,016		310,799
5840 I/T-OUT Special Dept Expense	52,942		100,000	100,000
Total Intrafund Transfers Out	\$ 1,353,170	\$ 1,143,850	\$ 100,000	\$ 410,799
Total Expenditures / Appropriations	\$ 5,039,006	\$ 7,464,544	\$ 7,634,244	\$ 9,542,542
Net Cost	\$ 4,128,468	\$ 5,454,901	\$ 6,721,329	\$ 9,242,122

Budget Unit **General Fund - 100**

Function General

Activity GF Contrib-Facilities and Infrastructure - 10790

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	\$ 3,222,798	\$ 5,213,503	\$ 5,317,773	\$ 6,442,857
Total Charges for Services	\$ 3,222,798	\$ 5,213,503	\$ 5,317,773	\$ 6,442,857
Total Revenue	\$ 3,222,798	\$ 5,213,503	\$ 5,317,773	\$ 6,442,857
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$	\$ 8	\$	\$
Total Services & Supplies	\$	\$ 8	\$	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 35,335	\$	\$	\$ (33,179)
Total Other Charges	\$ 35,335	\$	\$	\$ (33,179)
Other Financing Uses				
3775 Operating Transfer Out	\$ 500,000	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	6,350,000	9,585,000	4,500,000	6,228,860
3779 Operating Transfer Out - Roads	4,770,896	5,770,896	3,770,896	3,770,896
3780 Contrib to Other Funds	6,413,878	449,566	449,556	449,556
Total Other Financing Uses	\$ 18,034,774	\$ 15,805,462	\$ 8,720,452	\$ 10,449,312
Intrafund Transfers Out				
5881 I/T-OUT Road Services	\$ 2,180	\$	\$	\$
Total Intrafund Transfers Out	\$ 2,180	\$	\$	\$
Total Expenditures / Appropriations	\$ 18,072,289	\$ 15,805,470	\$ 8,720,452	\$ 10,416,133
Net Cost	\$ 14,849,491	\$ 10,591,967	\$ 3,402,679	\$ 3,973,276

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$				
Expenditures / Appropriations								
Other Financing Uses								
3780 Contrib to Other Funds	\$	3,295,187	\$	3,238,274	\$	3,461,709	\$	3,457,350
Total Other Financing Uses	\$	3,295,187	\$	3,238,274	\$	3,461,709	\$	3,457,350
Total Expenditures / Appropriations	\$	3,295,187	\$	3,238,274	\$	3,461,709	\$	3,457,350
Net Cost	\$	3,295,187	\$	3,238,274	\$	3,461,709	\$	3,457,350

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$	\$ 40,000	\$ 40,000
2709 Countywide System Charges	38	142	596	596
Total Services & Supplies	\$ 38	\$ 142	\$ 40,596	\$ 40,596
Other Charges				
3551 Transfer Out A-87 Costs	\$ 261,243	\$ 492,540	\$ 502,391	\$ 52,863
Total Other Charges	\$ 261,243	\$ 492,540	\$ 502,391	\$ 52,863
Other Financing Uses				
3775 Operating Transfer Out	\$ 1,098,000	\$ 1,098,000	\$ 1,098,000	\$ 1,098,000
3780 Contrib to Other Funds	80,913,862	85,155,328	85,155,329	99,019,205
Total Other Financing Uses	\$ 82,011,862	\$ 86,253,328	\$ 86,253,329	\$ 100,117,205
Total Expenditures / Appropriations	\$ 82,273,143	\$ 86,746,010	\$ 86,796,316	\$ 100,210,664
Net Cost	\$ 82,273,143	\$ 86,746,010	\$ 86,796,316	\$ 100,210,664

County of Placer
Operation of Internal Service Fund
Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	1,613,457	2,768,614	2,784,152	2,984,152
Total Operating Revenues	\$ 1,613,457	\$ 2,768,614	\$ 2,784,152	\$ 2,984,152
Operating Expenses				
2051 Communication Services - Telephone	245	5,116		53,000
2140 Gen Liability Ins		1,195	1,521	1,342
2292 Maintenance - Software	814,947	655,430	1,233,402	1,233,402
2404 Maintenance Services	3,363			
2415 Campus Services-PCGC			5,146	5,146
2481 PC Acquisition	6,145	6,145		
2522 Other Supplies				58,000
2534 Operating Materials	8,225	664	35,000	120,000
2555 Prof/Spec Svcs - Purchased	514,432	327,703	658,926	1,152,926
2568 MIS - Services		37,817		
2570 Media / Video Services	61,679	97,899	73,000	73,000
2709 Countywide System Charges	594	3,551	3,869	3,869
2710 Rents & Leases - Equipment	171,112	168,050	429,037	438,037
2727 Rents & Leases - Bldgs & Impr				32,888
2844 Training	13,026		14,400	14,400
2931 Travel & Transportation		30		
2932 Mileage		290		
2933 Lodging		360		
2964 Meals/Food Purchases		61		
3701 Equipment Depreciation	3,215	6,758		
3706 Intangible Assets Depreciation	394,422	394,422		
Total Operating Expenses	\$ 1,991,405	\$ 1,705,491	\$ 2,454,301	\$ 3,186,010
Operating Income (Loss)	\$ (377,948)	\$ 1,063,123	\$ 329,851	\$ (201,858)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	817	(81,011)	(82,631)	(67,636)
3780 Contrib to Other Funds			(370,000)	(370,000)
6950 Interest	24,092	25,076	14,400	14,400
6970 Investment Income	1,044			
Total Non-Operating Revenue (Expenses)	\$ 25,953	\$ (55,935)	\$ (438,231)	\$ (423,236)
Income Before Capital Contributions and Transfers	\$ (351,995)	\$ 1,007,188	\$ (108,380)	\$ (625,094)
3775 Operating Transfer Out	(751,811)	(611,855)		
Change in Net Assets	\$ (1,103,806)	\$ 395,333	\$ (108,380)	\$ (625,094)
Net Assets - Beginning Balance	4,130,486	3,516,486	1,863,246	1,863,246
Net Assets - Ending Balance	\$ 3,516,486	\$ 1,863,246	\$ 1,714,866	\$ 1,198,152
Memo:				
4161 Intangible Assets	\$	\$ 113,344	\$	\$
4451 Equipment		64,658	40,000	40,000

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8119 Communication Services - Radio		262,157	244,016	268,404
Total Operating Revenues	\$	\$ 262,157	\$ 244,016	\$ 268,404
Operating Expenses				
2140 Gen Liability Ins		176	421	372
2290 Maintenance - Equipment	325			
2292 Maintenance - Software	120,000	124,020		
2404 Maintenance Services	396			
2481 PC Acquisition	3,128			
2511 Printing	67	267		
2534 Operating Materials	47,835	31,787	48,676	48,676
2555 Prof/Spec Svcs - Purchased	121,513	445,422	750,000	750,000
2556 Prof/Spec Svcs - County		602		
2701 Publications & Legal Notices		550		
2709 Countywide System Charges	70	524	903	903
2710 Rents & Leases - Equipment	50,591	1,461,714	1,411,121	1,411,121
2744 Small Tools & Instruments	319	365		
2840 Special Dept Expense	1,200	51,333		
2965 Utilities	3,974			
3701 Equipment Depreciation	536,938	533,835		
3702 Bldg & Impr Depreciation	224,534	222,291		
Total Operating Expenses	\$ 1,110,890	\$ 2,872,886	\$ 2,211,121	\$ 2,211,072
Operating Income (Loss)	\$ (1,110,890)	\$ (2,610,729)	\$ (1,967,105)	\$ (1,942,668)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(22,164)	6,203		(5,855)
6950 Interest	10,048	7,096	6,200	6,200
6970 Investment Income	(395)	5,032		
8780 Contributions from Other Funds		1,058,894	500,000	500,000
Total Non-Operating Revenue (Expenses)	\$ (12,511)	\$ 1,077,225	\$ 506,200	\$ 500,345
Income Before Capital Contributions and Transfers	\$ (1,123,401)	\$ (1,533,504)	\$ (1,460,905)	\$ (1,442,323)
8954 Operating Transfers In	500,000	625,387	524,617	524,617
Change in Net Assets	\$ (623,401)	\$ (908,117)	\$ (936,288)	\$ (917,706)
Net Assets - Beginning Balance	6,573,682	5,998,342	1,041,144	1,041,144
Net Assets - Ending Balance	\$ 5,998,342	\$ 1,041,144	\$ 104,856	\$ 123,438
Memo:				
4151 Buildings & Improvements	\$ 45,764	\$ 13,395	\$	\$
4451 Equipment	27,653	27,397		

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 201,812	\$ 211,793	\$	\$
6970 Investment Income	(9,040)	67,278		
Total Rev from Use of Money & Property	\$ 192,772	\$ 279,071	\$	\$
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 771,393	\$ 1,577,412	\$ 113,570	\$ 113,570
8782 Contributions from Oth Govt Agencies	142,857	142,857		
Total Intergovernmental Revenue	\$ 914,250	\$ 1,720,269	\$ 113,570	\$ 113,570
Charges for Services				
8212 Other General Reimbursement	\$ 766,428	\$ 775,912	\$ 779,407	\$ (20,000)
Total Charges for Services	\$ 766,428	\$ 775,912	\$ 779,407	\$ (20,000)
Other Financing Sources				
8779 Contributions from General Fund	\$ 365,728	\$	\$	\$
8780 Contributions from Other Funds	93,170	93,170		
Total Other Financing Sources	\$ 458,898	\$ 93,170	\$	\$
Total Revenue	\$ 2,332,348	\$ 2,868,422	\$ 892,977	\$ 93,570
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$	\$ 632	\$ 441	\$ 389
2555 Prof/Spec Svcs - Purchased	61,665		92,897	592,897
2709 Countywide System Charges	416	1,879	232	232
Total Services & Supplies	\$ 62,081	\$ 2,511	\$ 93,570	\$ 593,518
Other Charges				
3551 Transfer Out A-87 Costs	\$ 33,196	\$ (56,866)	\$	\$ 190,041
3810 Lease Purchase Principal	224,760	230,325		
3830 Lease Purchase Interest	11,268	5,703		
Total Other Charges	\$ 269,224	\$ 179,162	\$	\$ 190,041
Other Financing Uses				
3775 Operating Transfer Out	\$ 766,428	\$ 775,912	\$ 799,407	\$
3778 Operating Transfer Out - Capital Imprvmt				3,095,958
Total Other Financing Uses	\$ 766,428	\$ 775,912	\$ 799,407	\$ 3,095,958
Total Expenditures / Appropriations	\$ 1,097,733	\$ 957,585	\$ 892,977	\$ 3,879,517
Net Cost	\$ (1,234,615)	\$ (1,910,837)	\$	\$ 3,785,947

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	\$ 28,788	\$ 26,632	\$ 30,000	\$ 30,000
6856 Other Court Fines	755,308	640,319	740,001	740,001
6860 Forfeitures & Penalties	3,328	3,933	3,999	3,999
6871 Traffic School Fees-77%	1,096,115	893,520	900,000	900,000
6881 Parking Surcharge	10,620	10,590	15,000	15,000
6882 Administrative Screening Fees	3,506	2,854	8,001	8,001
6883 Citation Processing Fee	895	1,427	999	999
6884 Penalty Assess-PC 1464	383,665	346,278	420,000	420,000
6885 Rec/Index Fee-GC 27361	405,751	427,194	369,999	369,999
6887 Traffic School Fees-\$24	194,182	165,376	200,130	200,130
Total Fines, Forfeits & Penalties	\$ 2,882,158	\$ 2,518,123	\$ 2,688,129	\$ 2,688,129
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	\$ 14,163	\$ 18,401	\$ 19,000	\$ 19,000
8145 Court Fees/Costs	16,081	16,609	19,064	19,064
8146 Probate/Guardianship Investigations	1,827	1,159	6,999	6,999
Total Charges for Services	\$ 32,071	\$ 36,169	\$ 45,063	\$ 45,063
Other Financing Sources				
8780 Contributions from Other Funds	\$ 57,400	\$ 62,400	\$ 77,400	\$ 77,400
Total Other Financing Sources	\$ 57,400	\$ 62,400	\$ 77,400	\$ 77,400
Total Revenue	\$ 2,971,629	\$ 2,617,119	\$ 2,810,592	\$ 2,810,592
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 1,087	\$ 2,296	\$ 2,285	\$ 2,285
Total Salaries & Benefits	\$ 1,087	\$ 2,296	\$ 2,285	\$ 2,285
Services & Supplies				
2051 Communication Services - Telephone	\$ 3,463	\$ 3,571	\$ 3,500	\$ 3,500
2068 Food	252	200		
2140 Gen Liability Ins		7,606	10,983	9,690
2258 Defense Experts	254,453	263,195	300,000	300,000
2259 Grand Jury Meetings	26,080	36,300	35,000	35,000
2404 Maintenance Services	53		22,872	22,872
2406 Maintenance - Janitorial			11,025	11,025
2415 Campus Services-PCGC	5,347	7,015	7,795	7,795
2481 PC Acquisition	9,107	836	1,500	1,500
2498 Contract Public Defender	6,536,293	6,687,989	7,320,000	9,677,780
2511 Printing	7,328	3,741	9,200	9,200
2522 Other Supplies	331	233	500	500
2523 Office Supplies & Exp	1,020	2,488	1,000	1,000
2524 Postage	2,126	2,630	3,544	3,544
2540 Court Reporting			2,500	2,500
2541 Court Appointed Counsel	596,798	483,859	600,000	600,000
2542 Court Reporting Outside Vendor	12,197	14,330	30,000	30,000
2543 Investigators	124,529	97,408	135,000	135,000
2555 Prof/Spec Svcs - Purchased	75,921	65,542	92,400	92,400
2556 Prof/Spec Svcs - County			2,500	2,500
2561 Legal Services			1,000	1,000
2568 MIS - Services		25,225	23,968	23,968
2709 Countywide System Charges	6,427	37,107	24,401	24,401
2838 Special Dept Expense-1099 Reportable			1,530	1,530
2840 Special Dept Expense	250		80,250	80,250
2844 Training	2,610	3,720	5,000	5,000
2932 Mileage	21,496	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	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2955 Prof & Spec Serv & Med	116,650	137,444	140,000	140,000
2964 Meals/Food Purchases	722	1,023	1,000	1,000
2965 Utilities			6,815	6,815
2966 Drug & Alcohol Testing	19,310	17,110	20,000	20,000
Total Services & Supplies	\$ 7,822,763	\$ 7,925,386	\$ 8,925,283	\$ 11,281,770
Other Charges				
3395 Contrib to Other Agencies	\$ 125,028	\$ 217,413	\$ 180,000	\$ 180,000
3551 Transfer Out A-87 Costs	111,167	110,112	112,314	246,546
3972 St Ct Oper - MOE	1,871,102	1,725,349	1,881,000	1,881,000
Total Other Charges	\$ 2,107,297	\$ 2,052,874	\$ 2,173,314	\$ 2,307,546
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 25,722	\$ 37,798		\$
5406 I/T-OUT Maintenance - Janitorial		9,720		
5550 I/T-OUT Administration	14,658			
5552 I/T-OUT MIS Services	2,932			
5556 I/T-OUT Professional Services	52,555	50,305	52,500	52,500
5965 I/T-OUT Utilities	18,972	20,090		
Total Intrafund Transfers Out	\$ 114,839	\$ 117,913	\$ 52,500	\$ 52,500
Total Expenditures / Appropriations	\$ 10,045,986	\$ 10,098,469	\$ 11,153,382	\$ 13,644,101
Net Cost	\$ 7,074,357	\$ 7,481,350	\$ 8,342,790	\$ 10,833,509

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 4,745	\$ 5,365	\$ 4,800	\$ 4,800
6955 Interest with Fiscal Agent		232		
6965 Rents & Concessions	67			
6970 Investment Income		771		
Total Rev from Use of Money & Property	\$ 4,812	\$ 6,368	\$ 4,800	\$ 4,800
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,134,621	\$ 4,122,708	\$ 4,141,143	\$ 4,136,784
Total Other Financing Sources	\$ 4,134,621	\$ 4,122,708	\$ 4,141,143	\$ 4,136,784
Total Revenue	\$ 4,139,433	\$ 4,129,076	\$ 4,145,943	\$ 4,141,584
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 4,918	\$ 1,909	\$ 3,600	\$ 3,600
2709 Countywide System Charges	3,046	11,686	48	48
Total Services & Supplies	\$ 7,964	\$ 13,595	\$ 3,648	\$ 3,648
Other Charges				
3810 Lease Purchase Principal	\$ 2,610,000	\$ 2,645,000	\$ 2,715,000	\$ 2,715,000
3830 Lease Purchase Interest	1,537,875	1,487,708	1,415,395	1,415,395
Total Other Charges	\$ 4,147,875	\$ 4,132,708	\$ 4,130,395	\$ 4,130,395
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 11,900	\$ 8,900	\$ 11,900	\$ 11,900
Total Intrafund Transfers Out	\$ 11,900	\$ 8,900	\$ 11,900	\$ 11,900
Total Expenditures / Appropriations	\$ 4,167,739	\$ 4,155,203	\$ 4,145,943	\$ 4,145,943
Net Cost	\$ 28,306	\$ 26,127	\$	\$ 4,359

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 234,561	\$ 278,468	\$	\$
Total Taxes	\$ 234,561	\$ 278,468	\$	\$
Rev from Use of Money & Property				
6950 Interest	\$ 1,209	\$ 1,869	\$	\$
6970 Investment Income	(48)	356		
Total Rev from Use of Money & Property	\$ 1,161	\$ 2,225	\$	\$
Total Revenue	\$ 235,722	\$ 280,693	\$	\$
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	\$ 215,527	\$ 120,319	\$	\$
Total Intrafund Transfers Out	\$ 215,527	\$ 120,319	\$	\$
Total Expenditures / Appropriations	\$ 215,527	\$ 237,353	\$	\$ 91,482
Net Cost	\$ (20,195)	\$ (43,340)	\$	\$ 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	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 7,204,601	\$ 10,221,969	\$ 7,500,000	\$ 7,500,000
Total Taxes	\$ 7,204,601	\$ 10,221,969	\$ 7,500,000	\$ 7,500,000
Rev from Use of Money & Property				
6950 Interest	\$ 33,679	\$ 65,465	\$ 40,000	\$ 40,000
6970 Investment Income	(1,682)	24,221		
Total Rev from Use of Money & Property	\$ 31,997	\$ 89,686	\$ 40,000	\$ 40,000
Total Revenue	\$ 7,236,598	\$ 10,311,655	\$ 7,540,000	\$ 7,540,000
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$	\$ 4,180	\$ 5,304	\$ 4,680
2555 Prof/Spec Svcs - Purchased	22,000	3,000		1,017,950
2556 Prof/Spec Svcs - County		40		
2709 Countywide System Charges	4,037	12,419	11,368	11,368
2898 No Tahoe Resort Assn	3,903,036	5,043,462	6,627,684	5,641,534
Total Services & Supplies	\$ 3,929,073	\$ 5,063,101	\$ 6,644,356	\$ 6,675,532
Other Financing Uses				
3780 Contrib to Other Funds	\$ 891,883	\$ 1,022,919	\$ 1,623,420	\$ 421,364
Total Other Financing Uses	\$ 891,883	\$ 1,022,919	\$ 1,623,420	\$ 421,364
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 750,983	\$ 842,253	\$ 193,587	\$ 1,363,843
Total Intrafund Transfers Out	\$ 750,983	\$ 842,253	\$ 193,587	\$ 1,363,843
Total Expenditures / Appropriations	\$ 5,571,939	\$ 6,928,273	\$ 8,461,363	\$ 8,460,739
Net Cost	\$ (1,664,659)	\$ (3,383,382)	\$ 921,363	\$ 920,739

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 27,233	\$ 40,300	\$ 20,080	\$ 20,080
6970 Investment Income	(642)	14,611		
Total Rev from Use of Money & Property	\$ 26,591	\$ 54,911	\$ 20,080	\$ 20,080
Donations				
8755 Donation	\$ 204,834	\$ 206,035	\$ 200,000	\$ 200,000
Total Donations	\$ 204,834	\$ 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	15,036	555,316	200,000	200,000
Total Other Financing Sources	\$ 15,036	\$ 1,555,316	\$ 200,000	\$ 1,200,000
Total Revenue	\$ 246,461	\$ 1,816,262	\$ 420,080	\$ 1,420,080
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$	\$	\$ 288	\$ 288
2524 Postage		6		
2709 Countywide System Charges	124	662	64	64
2840 Special Dept Expense			220,000	220,000
Total Services & Supplies	\$ 124	\$ 668	\$ 220,352	\$ 220,352
Other Charges				
3395 Contrib to Other Agencies	\$ 15,036	\$ 182,653	\$ 200,000	\$ 200,000
Total Other Charges	\$ 15,036	\$ 182,653	\$ 200,000	\$ 200,000
Capital Assets				
4001 Land	\$	\$	\$	\$ 1,375,000
4171 Intangible Assets - Non Depreciable	32,776	80,000		
Total Capital Assets	\$ 32,776	\$ 80,000	\$	\$ 1,375,000
Intrafund Transfers Out				
5555 I/T-OUT Prof/Special Services-Purchased	\$ 11,250	\$	\$	\$
5556 I/T-OUT Professional Services		10,800		
Total Intrafund Transfers Out	\$ 11,250	\$ 10,800	\$	\$
Total Expenditures / Appropriations	\$ 59,186	\$ 274,121	\$ 420,352	\$ 1,795,352
Net Cost	\$ (187,275)	\$ (1,542,141)	\$ 272	\$ 375,272