

Public Works and Facilities

PUBLIC WORKS AND FACILITIES DEPARTMENT*						
APPROPRIATION SUMMARY						
Fiscal Year 2016-17						
ADMINISTERED BY:		DIRECTOR OF PUBLIC WORKS AND FACILITIES - ROAD COMMISSIONER				
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						
Public Works Administration			\$ 967,058	\$ 925,778	100%	
Public Works Administration	\$ 862,496	\$ 895,423	\$ 967,058	\$ 925,778	100%	3.4%
NPDES			\$ 591,840	\$ 553,362	76%	
GIS			\$ 115,522	\$ 115,373	16%	
Floodplain			\$ 60,081	\$ 60,056	8%	
NPDES	\$ 600,892	\$ 596,193	\$ 767,443	\$ 728,791	100%	22.2%
Building Maintenance	\$ 3,514,037	\$ 1,949,630	\$ -	\$ -		-100.0%
Overhead			\$ 366,444	\$ 366,713	38%	
Real Estate Acquisitions			\$ 407,516	\$ 408,305	42%	
Real Estate Management			\$ 189,263	\$ 189,988	20%	
Property Management	\$ 577,687	\$ 631,870	\$ 963,223	\$ 965,006	100%	52.7%
Facility Services Administration			\$ 820,626	\$ 784,602	100%	
Facility Services Administration	\$ 704,797	\$ 655,140	\$ 820,626	\$ 784,602	100%	19.8%
Overhead			\$ 1,697,357	\$ 1,700,887	37%	
Parks Development and Maintenance			\$ 2,281,460	\$ 2,368,504	51%	
Public Landscape Development and Maintenance			\$ 129,029	\$ 129,153	3%	
Trail Development and Maintenance			\$ 430,795	\$ 431,238	9%	
Parks & Grounds Maintenance	\$ 4,075,514	\$ 4,768,423	\$ 4,538,641	\$ 4,629,782	100%	-2.9%
Historical Heritage Education			\$ 1,137,638	\$ 1,127,332	91%	
Historic Preservation			\$ 110,699	\$ 110,825	9%	
Placer County Museums	\$ 1,082,464	\$ 1,090,051	\$ 1,248,337	\$ 1,238,157	100%	13.6%
Subtotal General Fund	\$ 11,417,887	\$ 10,586,730	\$ 9,305,328	\$ 9,272,116		-12.4%
OTHER OPERATING FUNDS						
Special Aviation			\$ 27,500	\$ 27,500	100%	
Special Aviation - Fund 107	\$ 3,825	\$ 3,522	\$ 27,500	\$ 27,500	100%	680.8%
Engineering Overhead			\$ 2,212,134	\$ 2,212,134	4%	
Environmental Projects			\$ 879,259	\$ 908,901	2%	
Misc Projects/Prof Engineering Services			\$ 41,614	\$ 43,101	0%	
Transportation Planning/Traffic Engineering			\$ 1,329,789	\$ 1,377,324	2%	
Road Projects			\$ 40,422,104	\$ 47,932,796	82%	
Transportation Projects			\$ 5,561,040	\$ 5,701,284	10%	
Public Works Engineering - Fund 120	\$ 39,140,535	\$ 39,206,352	\$ 50,445,940	\$ 58,175,540	100%	48.4%
Roadway and Shoulder Maintenance			\$ 8,781,945	\$ 11,501,034	59%	
Snow Removal			\$ 1,531,903	\$ 1,534,810	8%	
Overhead			\$ 6,313,396	\$ 6,330,132	33%	
Public Works Road Maintenance - Fund 120	\$ 16,160,862	\$ 17,030,561	\$ 16,627,244	\$ 19,365,976	100%	13.7%
Overhead			\$ 599,566	\$ 599,566	1%	
Capital Projects			\$ 84,519,028	\$ 69,990,231	99%	
Capital Improvements - Fund 140	\$ 58,782,215	\$ 42,044,318	\$ 85,118,594	\$ 70,589,797	100%	67.9%
Subtotal Other Operating Funds	\$ 114,087,437	\$ 98,284,753	\$ 152,219,278	\$ 148,158,813		50.7%

Public Works and Facilities

ENTERPRISE FUNDS						
Placer County Transit			\$ 10,325,200	\$ 10,509,353	100%	
Placer County Transit** - Fund 210/100	\$ 6,344,347	\$ 5,193,014	\$ 10,325,200	\$ 10,509,353	100%	102.4%
TART			\$ 6,995,100	\$ 7,328,926	100%	
Tahoe Area Regional Transit** - Fund 210/120	\$ 4,112,894	\$ 6,697,190	\$ 6,995,100	\$ 7,328,926	100%	9.4%
Garbage Collection, Disposal and Recycling			\$ 698,851	\$ 766,483	64%	
Closed Landfill Operations			\$ 429,192	\$ 429,192	36%	
Eastern Regional Landfill* - Fund 220/400	\$ 2,263,332	\$ 1,937,284	\$ 1,128,043	\$ 1,195,675	100%	-38.3%
Kings Beach Center			\$ 301,000	\$ 319,486	100%	
Kings Beach Center* - Fund 220/200	\$ 181,489	\$ 303,114	\$ 301,000	\$ 319,486	100%	5.4%
Garbage Collection, Disposal and Recycling			\$ 519,998	\$ 518,629	24%	
Closed Landfill Maintenance			\$ 1,605,398	\$ 1,602,349	76%	
Solid Waste Management* - Fund 220/450	\$ 1,647,789	\$ 901,784	\$ 2,125,396	\$ 2,120,978	100%	135.2%
Subtotal Enterprise Funds	\$ 14,549,851	\$ 15,032,386	\$ 20,874,739	\$ 21,474,418		42.9%
INTERNAL SERVICE FUND						
Fleet Operations			\$ 8,934,357	\$ 10,494,847	100%	
Public Works Fleet Operations** - Fund 250/200	\$ 8,590,951	\$ 7,707,252	\$ 8,934,357	\$ 10,494,847	100%	36.2%
Overhead			\$ 4,744,538	\$ 4,941,293	43%	
Garbage Collection, Disposal and Recycling			\$ 2,164,659	\$ 2,164,659	19%	
Groundwater Management			\$ 184,234	\$ 184,234	2%	
Sewer and Water Utility			\$ 4,156,143	\$ 4,156,143	36%	
Environmental Utilities* - Fund 260/800	\$ 9,759,111	\$ 10,414,165	\$ 11,249,574	\$ 11,446,329	100%	9.9%
Building Maintenance			\$ 14,159,946	\$ 14,649,223	100%	
Building Maintenance* - Fund 250/250	\$ -	\$ -	\$ 14,159,946	\$ 14,649,223	100%	n/a
Placer County Government Center Campus			\$ 1,861,193	\$ 1,861,002	100%	
Placer County Government Center* - Fund 250/250	\$ 1,533,634	\$ 1,856,211	\$ 1,861,193	\$ 1,861,002	100%	0.3%
Subtotal Internal Service Funds	\$ 19,883,696	\$ 19,977,628	\$ 36,205,070	\$ 38,451,401		92.5%
TOTAL ALL FUNDS	\$ 159,938,871	\$ 143,881,497	\$ 218,604,415	\$ 217,356,748		51.1%

**Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS						
Public Works Administration	10	10	10	10	0%	
NPDES	5	4	4	4	0%	
Building Maintenance	47	42	0	0	-100%	
Property Management	7	7	8	8	14%	
Facility Services Administration	14	13	14	14	8%	
Parks & Grounds Maintenance	24	24	22	22	-8%	
Placer County Museums	6	6	6	7	17%	
Special Aviation - Fund 107	0	0	0	0	n/a	
Public Works Engineering - Fund 120	37	37	38	38	3%	
Public Works Road Maintenance - Fund 120	74	76	75	75	-1%	
Capital Improvements - Fund 140	12	11	11	11	0%	
Placer County Transit - Fund 210/100	24	27	27	27	0%	
Tahoe Area Regional Transit - Fund 210/120	17	23	23	23	0%	
Eastern Regional Landfill - Fund 220/400	0	0	0	0	n/a	
Kings Beach Center - Fund 220/200	0	0	0	0	n/a	
Solid Waste Management - Fund 220/450	0	0	0	0	n/a	
Public Works Fleet Operations - Fund 250/200	24	23	23	23	0%	
Placer County Government Center - Fund 220/600	0	0	0	0	n/a	
Building Maintenance - Fund 250/250	0	0	41	41	n/a	
Environmental Utilities - Fund 260/800	67	67	62	62	-7%	
TOTAL FUNDED POSITIONS	368	370	364	365	-1%	
TOTAL ALLOCATED POSITIONS	443	446	448	448	0%	

*On August 4, 2015, the departments of Public Works and Facility Services merged.

Public Works and Facilities

Mission Statement

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

Facility Services - To plan, construct, manage, and operate Placer County's buildings, properties, infrastructure, and assets to bring value to the public, maximizing useful life and economic opportunity through efficient and effective service delivery and prudent fiscal management.

DEPARTMENT OF PUBLIC WORKS & FACILITIES



Public Works and Facilities

11280 – PUBLIC WORKS ADMINISTRATION

Land Use System

Purpose: Provides management and administrative support to the operating divisions of the Public Works and Facilities Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

FY 2016-17 Highlights: Administration continues to implement Priority Based Budgeting and co-locate Facility Services and Public Works administrations into one location at the Community Development Resource Center.

Proposed Budget Major Adjustment(s):

- Position allocation changes are aligned to support the merger of Public Works and Facility Services.

Final Budget Major Adjustment(s):

- None.

11410 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM – NPDES

Land Use System

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

FY 2016-17 Highlights: The NPDES program will renew the Lake Tahoe NPDES Municipal Water Quality Permit, implement statewide stormwater trash reduction standards, and adopt updated and new Federal Emergency Management Agency (FEMA) floodplain mapping.

Proposed Budget Major Adjustment(s):

- Increase of \$138,000 in contract expenditures to continue implementation of a water quality monitoring program for TMDL and to develop Best Management Practices for the Truckee River Basin as required by the Truckee River NPDES permit.

Final Budget Major Adjustment(s):

- Increase of \$27,000 in contract expenditures for the Truckee Area Storm Water Design Manual.

PBB PROGRAMS - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

Stormwater Quality Management – Protects lakes, creeks and streams from pollutant impacts through outreach and education initiatives, implementation of development controls, construction activity oversight, water quality monitoring, commercial and industrial site inspections, and implementation of applicable regulations.

Program Cost: \$553,362

Geographic Information Systems (GIS) – Collects, manages, and presents spatial and geographical data to support departmental operations and activities.

Program Cost: \$115,373

Floodplain Management – Minimizes damages and financial losses associated with development in and near identified floodplains through implementation of educational and program initiatives and applicable construction and land development standards.

Program Cost: \$60,056

Public Works and Facilities

10670 - PROPERTY MANAGEMENT

Land Use System

Purpose: Provides a variety of real estate services; including leasing, property management, and acquisitions and divestitures of real property. This asset management activity generates revenue from, and provides stewardship over, Placer County real-property assets, and provides comprehensive public information regarding these assets.

FY 2016-17 Highlights: The Real Estate Acquisitions program will support the county's economic development activities through its acquisition of Tourist Accommodation Units (TAUs) in the Tahoe basin to incentivize development, and perform property management duties until the Kings Beach Center is sold or leased. The program will also support the implementation of the Placer County Conservation Program (PCCP) through acquisition of mitigation lands that need to be conserved by the time the PCCP is initiated. The Real Estate Management program will manage the disposition of the three Successor Agency properties and the Kings Beach Center. This program will also work with the Fairgrounds Revitalization Committee and stakeholders to develop short and long term plans for the Fairgrounds. The program intends to work with the City of Lincoln, developers and stakeholders to position the former Titan Missile Site for future development and perform environmental remediation activities.

Proposed Budget Major Adjustment(s):

- Increase of \$123,584 in salary and benefit costs for one new project manager allocation to address increased real property acquisition, economic development, and asset management activities.

Final Budget Major Adjustment(s):

- None.

PBB PROGRAMS – PROPERTY MANAGEMENT

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

Program Cost: \$189,988

Real Estate Acquisitions – Identifies, evaluates, negotiates and acquires land and real property in support of county operations, programs and goals (e.g. Placer Legacy and County government uses). Performs acquisition, disposition or leasing activities to promote economic development.

Program Cost: \$408,305

11250 - FACILITY SERVICES ADMINISTRATION

Land Use System

Purpose: Provides management and administrative support to the operating divisions of the Public Works and Facilities Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

FY 2016-17 Highlights: Administration continues to implement Priority Based Budgeting and co-locate Facility Services and Public Works administrations into one location at the Community Development Resource Center.

Public Works and Facilities

Proposed Budget Major Adjustment(s):

- Position allocation changes are aligned to support the merger of Public Works and Facility Services.
- Increase \$122,816 in salary and benefit costs related one new senior staff services analyst allocation to provide department-wide safety coordination and ensure compliance with federal and state guidelines.

Final Budget Major Adjustment(s):

- None.

74250 - PARKS & GROUNDS SERVICES

Community and Cultural System

Purpose: Provides operation, maintenance and construction services to park facilities and beaches in unincorporated Placer County, and provides or manages contracts for grounds maintenance for other county owned facilities, landscaped rights of way and properties. Additional responsibilities include planning, acquisition, construction, and maintenance of county trails and public open space. Much of this is accomplished by working in partnership with volunteers, communities, and development projects.

FY 2016-17 Highlights: The Parks Development and Grounds Maintenance program will sustain the county response to drought conditions by continuing to meet and exceed water conservation goals, and expand the irrigation retrofit and drought-tolerant planting program. The Trails Development and Maintenance program will work with neighborhoods and partners to develop the County Park and Trail Master Plan through community outreach, inventory of existing amenities, evaluate future needs, collaborate with residents and stakeholders on the vision for a Hidden Falls Regional Park Connectivity project, and complete an environmental review process that documents potential project details. The Public Landscape Development and Maintenance program will develop a long-term funding and improvement strategy for the roadway corridor landscape and recreational amenities in Granite Bay.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- Increase fixed asset expenditures \$99,000 to purchase a tractor (\$41,000), two riding lawnmowers (\$44,000) and a utility vehicle (\$14,000).

PBB PROGRAMS - PARKS & GROUNDS SERVICES

Parks Development and Grounds Maintenance – Provides opportunities for the public to engage in organized and spontaneous outdoor recreation. Plans and operates parks, community halls, and Tahoe Beaches in partnership with citizens, volunteers, agencies and developers. Maintains landscaped grounds around county buildings to benefit residents, employees and visitors; while exceeding water conservation goals, enhancing aesthetics, and minimizing labor.

Program Cost: \$2,368,504

Trails Development and Maintenance – Manages County Open Space properties and promotes fire safety with strategies that minimize labor, including agency partnerships and grazing. Works with citizens, developers, and neighboring jurisdictions to plan and construct local and regional multiple-use trail systems.

Program Cost: \$431,238

Public Landscape Development and Maintenance – Maintains county roadway medians and corridor landscaping to provide an aesthetic experience, while exceeding water conservation goals and minimizing labor.

Program Cost: \$129,153

Public Works and Facilities

74300 - PLACER COUNTY MUSEUMS

Community and Cultural System

Purpose: Provides exhibits and educational programs such as living history, community heritage education programs, and special events for Placer County residents and visitors. Staff and volunteers process and preserve historic artifacts and documents by keeping them in a controlled environment and implement protective measures to ensure the physical evidence of our history will be available for future generations.

FY 2016-17 Highlights: The Historical Heritage Education program will expand the Oral History Program through interviews of individuals connected with the Dewitt Center, and the Fruit Packing industry. Second, the program will also complete finishing touches on the new DeWitt History Museum in anticipation for the 75th Anniversary of the U.S. entry into World War II. Third, the program will open several new temporary exhibits including “Post-Mortem,” and “Placer County Civil Defense,” both of which will be housed in the Placer County Museum at the Historic Courthouse. Lastly, the program will expand the school-age Gold Rush Program, using facilities at the new Gold Rush Museum, and continue successes of the Living History Program for Placer County Third Graders. The Historic Preservation program will continue to preserve hundreds of County artifacts, documents, and photographs and assist the public with research.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

PBB PROGRAMS - PLACER COUNTY MUSEUMS

Historical Heritage Education – Develops and maintains exhibits and educational programs. Coordinates and shares information with other historical societies and museums in the County. Recruits, trains and manages volunteers to work in our museums, facilities or programs. Conducts volunteer recognition and appreciation activities.

Program Cost: \$1,127,332

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

Program Cost: \$110,825

32760 - SPECIAL AVIATION

Land Use System

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

FY 2016-17 Highlights: Perform annual maintenance and repairs of emergency landing strip for small aircraft and emergency use by U.S. Forest Service during fire season.

Proposed Budget Major Adjustment(s):

- Increase of \$15,000 in contract expenditures for surveying work related to a tree removal project which will allow for evening operations.

Final Budget Major Adjustment(s):

- None.

Public Works and Facilities

PBB PROGRAMS – SPECIAL AVIATION

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

Program Cost: \$27,500

11320 - ENGINEERING, TRANSPORTATION & CONSTRUCTION

Land Use System

Purpose: Provides quality plans and specifications and timely construction for public infrastructure projects. Create long-range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

FY 2016-17 Highlights: Engineering projects such as bridges, roads, pedestrian facilities, and Tahoe enhancement will include completing the Kings Beach Commercial Core Project, and begin construction of up to four bridge replacements and construction of the SR 89/Fanny Bridge Project, including the Dollar Creek Shared-Use Trail, and two bus transit shelters. Transportation planning programs will complete design of Phase 1 of Placer Parkway, and seek agreement on a regional traffic fee program between Sacramento, Sutter and Placer Counties.

Proposed Budget Major Adjustment(s):

- Decrease of \$20,218,291 in project expenditures based on estimated project completions during FY 2015-16, mostly for the Kings Beach Commercial Core Improvement project and bridges such as the Alpine Meadows replacement.
- Decrease of \$15,278,002 in revenues associated with completed projects, and including a gas tax revenue loss of \$3,400,000 that is reflected in the road maintenance budget.
- Decrease of \$2,000,000 in one-time general fund augmentation for deferred road maintenance overlay projects approved in FY 2015-16.

Final Budget Major Adjustment(s):

- Increase of \$7,510,691 in project expenditures and revenues for re-budgeted projects carried forward from the prior year.
- Contingency reserves cancellation of \$4,707,973, plus capital asset reserve cancellation of \$1,000,000.

PBB PROGRAMS - ENGINEERING, TRANSPORTATION & CONSTRUCTION

Environmental Capital Projects – Designs, permits and delivers various environmental improvement projects throughout county. Most projects are located in the Lake Tahoe Basin portion of the county where a continuing effort occurs to improve stormwater quality particularly in the built environment to protect Lake Tahoe's famed water quality and clarity.

Program Cost: \$908,901

Transportation Capital Projects – Designs, permits and delivers various transportation improvement projects from traditional roadway capacity, increasing projects to multimodal infrastructure including pedestrian and bicycle path facilities, as well as transit facilities such as bus shelters and depots. This program also includes bridge replacement for the 100+ bridges the department maintains from small single span bridges to large multiple span bridges like the Foresthill Bridge.

Program Cost: \$53,634,080

Public Works and Facilities

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

Program Cost: \$43,101

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

Program Cost: \$1,377,324

32600 - ROAD MAINTENANCE

Land Use System

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

FY 2016-17 Highlights: The Road Maintenance program will complete the curb ramp ADA transition plan update, administer and construct three major surface treatment projects covering nearly 80 miles of County maintained roadway (including a federally funded hot mix asphalt overlay), and continue Highway Safety Improvement Program (HSIP) striping project on approximately 200 miles of County maintained roadways. The Snow Removal program will continue the operation of one of the largest snow removal programs in the State.

Proposed Budget Major Adjustment(s):

- Decrease of \$3,400,000 in net revenues, primarily due to the loss of state excise taxes (Gas Tax), which fluctuate with the price of gasoline.
- Decrease of \$855,000 in oils and aggregates expenditures.
- Decrease of \$652,500 in equipment costs for purchases completed in FY 2015-16.

Major Budget Major Adjustment(s):

- Increase of \$1,592,000 in equipment purchases scheduled for FY 2016-17.
- Increase of \$1,092,254 in oils and aggregates expenditures.

PBB PROGRAMS – ROAD MAINTENANCE

Road Maintenance – Provides for the repair and maintenance of roads within the County maintained roadway system, including, drainage facilities, bridges, guardrail, vegetation management, street sweeping, and preparation and administration of surface treatment projects. Issues transportation permits and installation and maintenance of the three main devices used to control traffic, namely; signs, pavement markings, and traffic signals.

Program Cost: \$11,501,034

Snow Removal – This program comprises routine and emergency activities with the control and removal of ice and snow from County roads which includes plowing, sanding, and snow blowing. This is often a 24-7 operation depending on snow level elevations and storm intensity. The Serene Lakes area consistently receives the highest recorded snowfall in the continental United States. Depending on snow levels, our crews may be required to remove snow from 150 miles of road up to 500 miles of road.

Program Cost: \$1,534,810

Public Works and Facilities

10780 - CAPITAL IMPROVEMENTS

Land Use System

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

FY 2016-17 Highlights: The Facility Development program will complete the construction, acceptance and occupancy of the new Animal Services Center and the development of the Placer County Government Center Master Plan. The program will also complete the programming for a Health & Human Services office building and a county-wide ADA assessment and transition plan. The program will continue analysis and implementation of security measures at facilities and continue negotiations and acquisition of a countywide warehouse facility on Locksley Lane on behalf of the Clerk-Recorder. The program will support efforts for a design-build delivery of an SB 863 Acute Mental Health Housing Unit addition at the South Placer Adult Correctional Facility, and provide other capital project support as prioritized by the Board of Supervisors.

Proposed Budget Major Adjustment(s):

- Decrease of \$6,750,000 to reflect removal of one-time general fund augmentation for deferred building and trail maintenance projects and other one-time project priorities approved in FY 2015-16.
- Decrease of \$7,206,786 in building and improvement costs based on estimated projects completed during FY 2015-16 such as the Animal Services Center.
- Increase \$1,172,158 in net revenues, primarily state aid for construction for qualifying projects.

Proposed Budget Major Adjustment(s):

- Decrease of \$14,528,796 in building and improvement costs based on estimated projects to be completed or in progress for FY 2016-17.
- Decrease of \$23,301,182 net revenues to adjust for projects completed and in progress.

PBB PROGRAMS – CAPITAL IMPROVEMENTS

Facility Development – Provides and manages space planning, architectural and engineering design services, construction documentation, specifications and detailed cost estimates. Provide responsive design solutions for new facilities that are operationally efficient, accessible, and energy efficient public facilities. Manage the timely delivery of sustainable facilities that serve the citizens of Placer County, through effective consultant and construction management. Manage the assessment and abatement of hazardous materials.

Program Cost: \$69,990,231

06000 - PLACER COUNTY TRANSIT (ENTERPRISE FUND)

Land Use System

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

FY 2016-17 Highlights: The Placer County Transit program will complete the replacement of aging fleet and pursue a grant to implement the first battery electric bus into the fleet.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- Increase \$160,000 in capital expenditures for the purchase of two Dial-A-Ride replacement buses. The expenditures are fully funded by an increase in contributions received from other agencies.

Public Works and Facilities

PBB PROGRAMS – PLACER COUNTY TRANSIT

Public Transit – Provides safe and reliable transportation services; **Fixed route** service is a regularly scheduled public bus service. **Commuter Bus** services provide four mornings and afternoon commute runs to and from downtown Sacramento. **Dial-A-Ride** services are based on reservations directly to requested destinations within the service area. **Vanpool** services are leased vans from a private company specializing in vanpool coordination and are driven by one of the commuters in the vanpool.

Program Attributes: Annual ridership on the fixed route service was 297,207 in FY 2014-15. In February of 2016, the Commuter Bus ridership averaged 340 passengers per day, which is an average of 43 passengers per bus per day. Dial-A-Ride carried 37,265 passengers in FY 2014-15. Currently there are 10 vanpools originating from Placer County to various employers in Sacramento and Davis. The vanpools carried 31,858 passenger trips in FY 2014-15.

Program Cost: \$10,509,353

06020 – TAHOE TRUCKEE AREA REGIONAL TRANSIT (ENTERPRISE FUND)

Land Use System

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

FY 2016-17 Highlights: The Tahoe Truckee Area Regional Transit program will complete the roll-out of the new TART brand in coordination with the Town of Truckee and continue to expand services that began in FY 2015-16.

Proposed Budget Major Adjustment(s):

- Increase of \$1,185,400 for two scheduled replacement busses, 2-way radios, Tahoe City Transit Center Closed Circuit Television, and on-board surveillance with offsetting grant funding.

Final Budget Major Adjustment(s):

- Increase of \$126,900 in contracted services for expanded seasonal service.
- Increase of \$190,100 in revenues for expanded seasonal service.

PBB PROGRAMS - TAHOE TRUCKEE AREA REGIONAL TRANSIT

Tahoe Area Public Transit – Tahoe Area Regional Transit (TART) operates public bus service in North Tahoe. To meet the Americans with Disabilities Act (ADA) transportation requirements, Placer County contracts with a taxi cab company to provide trips to persons with disabilities are not able to get to and from the regular fixed route.

Program Attributes: Fixed Route Ridership was 337,688 in FY 2014-15. The annual ridership on the Paratransit program is approximately 400 passengers.

Program Cost: \$7,328,926

02890 - EASTERN REGIONAL LANDFILL (ENTERPRISE FUND)

Land Use System

Purpose: Monitors and maintains the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

FY 2016-17 Highlights: The Garbage Collection, Disposal and Recycling program will construct a second inbound scale to more accurately measure waste volumes and improve traffic flow and site safety. The program will also develop a master plan for the on-site soil reclamation area to extend the useful life of the facility.

Public Works and Facilities

Proposed Budget Major Adjustment(s):

- Decrease of \$9.8 million in costs related to the purchase of the Eastern Regional Materials Recovery Facility office, shop, truck scale project, and closure expansion project.

Final Budget Major Adjustment(s):

- None.

PBB PROGRAMS – EASTERN REGIONAL LANDFILL

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

Program Attributes: Processed over 81,000 tons of waste annually, recovering over 45,000 tons of recyclable material.

Program Cost: \$429,192

Garbage Collection, Disposal and Recycling – Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserves natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with State mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities, as well as the Town of Truckee.

Program Attributes: Completion of the landfill closure expansion project brings the facility into 100 percent compliance with regulatory permit requirements.

Program Cost: \$766,483

02200 - KINGS BEACH CENTER (INTERNAL SERVICE FUND)

Land Use System

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

FY 2016-17 Highlights: The Kings Beach Center program will manage the former Successor Agency properties pending disposition for development consistent with redevelopment and community plans.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

04500 - SOLID WASTE MANAGEMENT (ENTERPRISE FUND)

Land Use System

Purpose: Manages the collection and disposal of solid waste, hazardous wastes, and recyclable materials generated within Placer County in an environmentally safe manner; to maintain and monitor closed landfills in Loomis, Foresthill, and Meadow Vista.

FY 2016-17 Highlights: The Garbage Collection, Disposal, and Recycling program will implement organics recycling programs to comply with state mandates.

Public Works and Facilities

Proposed Budget Major Adjustment(s):

- Increase of \$500,000 in contributions to the capital projects fund to begin organics processing project to comply with AB1826 mandatory organics recycling provisions.

Final Budget Major Adjustment(s):

- None.

PBB PROGRAMS – SOLID WASTE MANAGEMENT

Garbage Collection, Disposal and Recycling - Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with state mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities.

Program Attributes: Diverted 67 percent of the county's waste from landfills through countywide waste reduction, reuse, recycling, and composting programs and partnerships, exceeding the 50 percent State mandate.

Program Cost: \$518,629

Closed Landfill Operations - Protects public health and the environment by monitoring and maintaining three closed landfill sites located in Meadow Vista, Foresthill, Loomis in compliance with State and Federal regulations.

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

Program Cost: \$1,602,349

06300 - FLEET OPERATIONS (INTERNAL SERVICE FUND)

Land Use System

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

FY 2016-17 Highlights: The Fleet Operations program will implement actions for compliance with air quality and safety regulations, upgrade fuel management system, and implement parts management outsourcing.

Proposed Budget Major Adjustment(s):

- Decrease of \$1,022,000 in capital asset expenditures for scheduled fleet vehicle replacements.
- Decrease of \$503,426 in services and supplies mainly driven by declining cost of operating materials for fleet vehicles, such as fuel.
- Decrease of \$1,670,300 in revenues recovered from county departments to cover operating costs for fleet services and the cancellation of \$377,757 of reserves to cover a portion of vehicle replacement costs.

Final Budget Major Adjustment(s):

- Increase of \$1,320,856 in capital asset expenditures for scheduled fleet vehicle replacements.
- Increase of \$1,476,206 in net revenues for reimbursements from departments.

PBB PROGRAMS – FLEET OPERATIONS

Fleet Management - Provides reliable, cost-effective vehicles to support county operations along with vehicle and heavy equipment repair and maintenance services, fuel purchasing and distribution and fleet regulatory compliance.

Program Cost: \$10,494,847

Public Works and Facilities

06280 - ENVIRONMENTAL UTILITIES (ENTERPRISE FUND)

Land Use System

Purpose: Provides labor and materials needed to operate and maintain the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, and water for fire protection.

FY 2016-17 Highlights: The Land Development program will negotiate capacity expansions at City of Lincoln Wastewater Treatment and Reclamation Facility and the City of Roseville's Pleasant Grove Wastewater Treatment Plant to accommodate growth in North Auburn and western Placer County. The Sewer and Water Utility District Management program will develop a reclaimed water master plan for the Sunset Industrial Area using reclaimed water available to the county from the City of Lincoln through the Sewer Maintenance District 1 regionalization project, and define roles and responsibilities for reclaimed water in the Riolo Vineyards / Placer Vineyards areas. The Groundwater Management program will define the County's roles and responsibilities for groundwater management per state law and regulations.

Proposed Budget Major Adjustment(s):

- Decrease of \$441,324 in six positions and salary and benefit costs, and sewer rate revenues associated with the operation of SMD 1 and projected completion of the Mid-Western Placer Regional Sewer Project.

Final Budget Major Adjustment(s):

- Increase of \$60,000 in capital expenditures for the purchase of a new generator.
- Increase of \$131,755 in contributions to auto working capital to fund future vehicle purchases.

PBB PROGRAMS – ENVIRONMENTAL UTILITIES

Land Development - Reviews land development proposals and work with developers to ensure adequate sewer capacity for new development and promote economic development in the County without impacting our existing customer fees and level of service.

Program Attributes: Currently coordinating with developers on 58 active projects representing over 23,000 Equivalent Dwelling Units. Over 90 percent of submittals responded to within two weeks of receipt.

Program Cost: \$4,156,143

Sewer and Water Utility District Management – Protects public health and the environment by providing reliable compliant sewer and water infrastructure through condition assessment, modeling, long-term planning, and design and management of sewer rehabilitation and capital projects to service current and future customers. Provides cost effective operation and maintenance of wastewater and water infrastructure that protect public health and the environment in compliance with State and Federal regulations. Provides maintenance related to fire suppression systems that protect life and property.

Program Attributes: Provided 35 million gallons of clean drinking water, and collected, conveyed and processed nearly 1.3 billion gallons of wastewater annually. Minimized sewer spills through education and outreach, and continued emphasis on preventative maintenance including hydro cleaning 49 miles of pipeline, and 27 miles of closed-circuit television video inspections.

Program Cost: \$2,164,659

Groundwater Management – Work with county partners in the management of groundwater monitoring to ensure all interests are protected in accordance with State law.

Program Cost: \$184,234

Recycled Water - Management of reclaimed water policy, supply and distribution within the unincorporated county.

Public Works and Facilities

02650 - BUILDING MAINTENANCE

Land Use System

Purpose: Provides a broad range of building maintenance, construction, and custodial services, and funds utilities (electrical, gas, sewer and water) for facilities owned or leased by Placer County. Proactive maintenance and cleaning of Placer County facilities protects the health of the building occupants and the public, provides a comfortable atmosphere for conducting county business, and protects the County's investment in facilities.

FY 2015-16 Highlights: Building Maintenance programs will continue repair and renovation of parking lot and street paving, comprehensive painting plan at county facilities, roofing repair and replacement at highest priority facilities, analysis and implementation of appropriate security measures at identified facilities, expand implementation of automated HVAC and lighting systems, and continue implementation of energy saving measures.

Proposed Budget Major Adjustment(s):

- FY 2016-17 shifts the Building Maintenance appropriation to an Internal Service Fund instead of an appropriation in the County General Fund. This appropriation no longer has a net county cost since all costs will be recovered directly from the departments who pay directly for services received. Revenues allocated through the countywide cost plan in the amount of \$2,567,343 for FY 2015-16 are not represented in FY 2016-17 as all costs will be directly recovered from other county departments.

Final Budget Major Adjustment(s):

- Increase of \$507,496 in Services and Supplies for contracted services purchased for facility management at the SPACF and Auburn Jail (\$377,496) and HVAC preventive maintenance (\$130,000).
- Increase of \$500,000 from the general fund to establish a reserve contingency.

PBB PROGRAMS – BUILDING MAINTENANCE

Facility Maintenance & Energy Conservation - Maintains county-owned buildings and properties that serve residents, community groups, employees and visitors. Pursues energy incentives and grants, monitor utility use and pursuit of all reasonable means to achieve utility cost savings. Maintains the cleanliness of county-owned buildings and develop private sector contracts to provide timely and cost effective services. Delivers construction projects when it is determined to be the most effective delivery method.

Program Cost: \$14,649,223

02500 - PLACER COUNTY GOVERNMENT CENTER (INTERNAL SERVICE FUND)

Land Use System

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

FY 2016-17 Highlights: The Placer County Government Center program will provide efficient delivery of utilities, maintenance and services for the campus, and is funded by direct charges to county departments who occupy space at the campus.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

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

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				
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 17,363	\$ 8,307	\$	\$
Total Intergovernmental Revenue	\$ 17,363	\$ 8,307	\$	\$
Charges for Services				
8293 Facility Services Admin Support	\$ 639,683	\$ 655,437	\$ 820,627	\$ 820,627
8527 Transfer In A-87 Costs	276,496	(115,332)		126,207
Total Charges for Services	\$ 916,179	\$ 540,105	\$ 820,627	\$ 946,834
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 60	\$	\$	\$
Total Miscellaneous Revenues	\$ 60	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,683	\$	\$	\$
Total Other Financing Sources	\$ 4,683	\$	\$	\$
Total Revenue	\$ 938,285	\$ 548,412	\$ 820,627	\$ 946,834
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 31,829	\$	\$
1002 Salaries and Wages	978,931	728,172	1,050,109	1,050,109
1003 Extra Help	3,731	4,202		
1005 Overtime & Call Back	2,007	8,127	5,000	5,000
1010 Cafeteria Plans (Non-PERS)	38,777	31,837	45,132	45,132
1011 Salary Savings			(41,848)	(41,848)
1018 Taxable Meal Reimbursements	15			
1099 Salaries & Wages Undistributed		13		
1300 P.E.R.S.	237,091	172,721	294,012	294,012
1301 F.I.C.A.	69,325	54,503	80,716	80,716
1303 Other Postemployment Benefits (OPEB)	49,886	57,828	75,460	75,460
1310 Employee Group Ins	154,907	140,730	202,316	180,868
1315 Workers Comp Insurance	6,917	10,159	11,908	11,908
1320 Retired Employee Grp Ins	48,165	58,923	73,700	66,259
1325 401 (k) Employer Match	2,684	1,467	2,250	2,250
Total Salaries & Benefits	\$ 1,592,436	\$ 1,300,511	\$ 1,798,755	\$ 1,769,866
Services & Supplies				
2051 Communication Services - Telephone	\$ 17,201	\$ 16,921	\$ 18,000	\$ 18,000
2052 Communication Services - Mobile Devices	939	760	1,000	1,000
2140 Gen Liability Ins	3,342	4,078	5,359	4,728
2310 Employee Benefits Systems		19,378	29,228	22,724
2404 Maintenance Services			7,640	7,640
2406 Maintenance - Janitorial			8,288	8,288
2415 Campus Services-PCGC	6,893	9,010	9,994	9,994
2439 Membership/Dues			500	500
2481 PC Acquisition			2,400	2,400
2511 Printing	6,146	4,723	6,000	6,000
2523 Office Supplies & Exp	6,830	6,084	8,000	8,000
2524 Postage	4,240	4,736	4,500	4,500
2555 Prof/Spec Svcs - Purchased	326			
2568 MIS - Services		59,522	63,766	63,766
2570 Media / Video Services	225			
2701 Publications & Legal Notices	762	658	500	500
2709 Countywide System Charges	6,998	16,670	13,408	13,408
2838 Special Dept Expense-1099 Reportable		16		
2840 Special Dept Expense	4,269	1,547	10,000	10,000
2844 Training	129		1,500	1,500
2931 Travel & Transportation			500	500
2932 Mileage	36	23	1,000	1,000
2933 Lodging	44		500	500
2941 County Vehicle Mileage	1,176	196	1,200	1,200
2964 Meals/Food Purchases	75	25	250	250
2965 Utilities			7,104	7,104

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

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

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 Services & Supplies	\$ 59,631	\$ 144,347	\$ 200,637	\$ 193,502
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 15,508	\$	\$	\$
5404 I/T-OUT Maintenance - Services	14,276	7,339		
5406 I/T-OUT Maintenance - Janitorial		6,470		
5550 I/T-OUT Administration		134,952	150,000	150,000
5552 I/T-OUT MIS Services	46,963			
5556 I/T-OUT Professional Services	26,789	352,504	200,000	200,000
5965 I/T-OUT Utilities	6,802	7,066		
Total Intrafund Transfers Out	\$ 110,338	\$ 508,331	\$ 350,000	\$ 350,000
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (800,109)	\$ (938,816)	\$ (1,079,912)	\$ (1,079,912)
5008 I/T-IN County Office Bldg Fund	(257,499)	(359,233)	(448,854)	(448,854)
Total Intrafund Transfers In	\$ (1,057,608)	\$ (1,298,049)	\$ (1,528,766)	\$ (1,528,766)
Total Expenditures / Appropriations	\$ 704,797	\$ 655,140	\$ 820,626	\$ 784,602
Net Cost	\$ (233,488)	\$ 106,728	\$ (1)	\$ (162,232)

Budget Unit **General Fund - 100**
Function General
Activity Public Works Administration - 11280

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				
8112 DPW Administrative Services	\$ 826,655	\$ 858,003	\$ 967,058	\$ 967,058
8212 Other General Reimbursement	35,737	37,417		
Total Charges for Services	\$ 862,392	\$ 895,420	\$ 967,058	\$ 967,058
Miscellaneous Revenues				
8753 Other Sales	\$ 6	\$	\$	\$
8764 Miscellaneous Revenues	98			
Total Miscellaneous Revenues	\$ 104	\$	\$	\$
Total Revenue	\$ 862,496	\$ 895,420	\$ 967,058	\$ 967,058
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 26,192	\$ 1,000	\$ 1,000
1002 Salaries and Wages	818,037	804,340	875,000	875,000
1003 Extra Help		265		
1005 Overtime & Call Back		1,192		
1008 Salaries & Wages-Oper		137		
1010 Cafeteria Plans (Non-PERS)	35,449	32,778	38,400	38,400
1011 Salary Savings			(84,100)	(84,100)
1018 Taxable Meal Reimbursements	133	31		
1099 Salaries & Wages Undistributed	(6)			
1300 P.E.R.S.	198,108	206,633	242,100	242,100
1301 F.I.C.A.	59,400	56,811	66,900	66,900
1303 Other Postemployment Benefits (OPEB)	40,791	52,652	53,900	53,900
1310 Employee Group Ins	117,783	126,023	149,100	137,078
1315 Workers Comp Insurance	3,057	3,135	3,400	3,400
1320 Retired Employee Grp Ins	48,059	50,556	50,800	59,554
1325 401 (k) Employer Match	750	750	1,500	1,500
Total Salaries & Benefits	\$ 1,321,561	\$ 1,361,495	\$ 1,398,000	\$ 1,394,732
Services & Supplies				
2051 Communication Services - Telephone	\$ 11,815	\$ 12,236	\$ 13,000	\$ 13,000
2052 Communication Services - Mobile Devices	674	512	800	800
2140 Gen Liability Ins	1,220	1,642	2,589	2,284
2274 Delivery & Freight Charges			100	100
2291 Maintenance - Computer Equip			600	600
2292 Maintenance - Software		1,337	1,100	1,100
2310 Employee Benefits Systems		14,099	14,000	16,127
2404 Maintenance Services			59,600	59,600
2406 Maintenance - Janitorial			48,100	48,100
2415 Campus Services-PCGC	26,096	34,124	39,100	39,100
2439 Membership/Dues	1,075	990	1,200	1,200
2481 PC Acquisition	5,353	4,653	6,100	6,100
2511 Printing	10,038	10,145	11,000	11,000
2522 Other Supplies	549	380	1,500	1,500
2523 Office Supplies & Exp	6,735	5,828	6,800	6,800
2524 Postage	2,356	2,369	2,393	2,393
2555 Prof/Spec Svcs - Purchased	2,780	25,795	3,000	3,000
2568 MIS - Services		50,125	42,239	42,239
2701 Publications & Legal Notices	284	324	300	300
2709 Countywide System Charges	9,914	13,393	12,154	12,154
2840 Special Dept Expense		910		
2844 Training	585	1,155	4,000	4,000
2931 Travel & Transportation	433	168	1,000	1,000
2932 Mileage			400	400
2933 Lodging	564			
2941 County Vehicle Mileage	6,771	6,285	7,000	7,000
2964 Meals/Food Purchases	1,119	92	400	400
2965 Utilities			45,200	45,200
Total Services & Supplies	\$ 88,361	\$ 186,562	\$ 323,675	\$ 325,497
Other Charges				

Budget Unit **General Fund - 100**
 Function General
 Activity **Public Works Administration - 11280**

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
3551 Transfer Out A-87 Costs	\$ 224,964	\$ 393,974	\$ 401,853	\$ 362,019
Total Other Charges	\$ 224,964	\$ 393,974	\$ 401,853	\$ 362,019
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 10,836	\$	\$	\$
5404 I/T-OUT Maintenance - Services	89,849	48,712		
5406 I/T-OUT Maintenance - Janitorial		44,633		
5552 I/T-OUT MIS Services	34,595			
5556 I/T-OUT Professional Services	110,219	97,237	128,900	128,900
5965 I/T-OUT Utilities	30,328	39,117		
Total Intrafund Transfers Out	\$ 275,827	\$ 229,699	\$ 128,900	\$ 128,900
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (72,907)	\$ (202,687)	\$ (165,312)	\$ (165,312)
5004 I/T-IN Road Fund	(975,271)	(1,073,381)	(1,120,058)	(1,120,058)
5009 I/T-IN County Library Fund	(39)	(239)		
Total Intrafund Transfers In	\$ (1,048,217)	\$ (1,276,307)	\$ (1,285,370)	\$ (1,285,370)
Total Expenditures / Appropriations	\$ 862,496	\$ 895,423	\$ 967,058	\$ 925,778
Net Cost	\$	\$ 3	\$	\$ (41,280)

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

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

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				
6965 Rents & Concessions			40,000	40,000
7479 Other Govts-Trial Courts			200,000	200,000
8196 Buildings & Grounds Services			13,848,497	14,355,993
8779 Contributions from General Fund				500,000
Total Operating Revenues	\$	\$	\$ 14,088,497	\$ 15,095,993
Operating Expenses				
1002 Salaries and Wages			2,572,688	2,572,688
1003 Extra Help			18,020	18,020
1005 Overtime & Call Back			50,000	50,000
1010 Cafeteria Plans (Non-PERS)			148,708	148,708
1011 Salary Savings			(70,747)	(70,747)
1018 Taxable Meal Reimbursements			2,000	2,000
1300 P.E.R.S.			638,553	638,553
1301 F.I.C.A.			202,014	202,014
1303 Other Postemployment Benefits (OPEB)			228,001	228,001
1310 Employee Group Ins			569,604	565,130
1315 Workers Comp Insurance			112,317	112,317
1320 Retired Employee Grp Ins			400,940	395,855
2017 Uniforms			3,000	3,000
2051 Communication Services - Telephone			110,000	110,000
2052 Communication Services - Mobile Devices			10,000	10,000
2085 Household Expense			140,000	140,000
2086 Refuse Disposal			230,000	230,000
2140 Gen Liability Ins			135,897	119,906
2273 Parts			20,000	20,000
2290 Maintenance - Equipment			8,000	8,000
2310 Employee Benefits Systems			60,052	67,383
2405 Materials - Bldgs & Impr			350,000	350,000
2415 Campus Services-PCGC			655,077	655,077
2439 Membership/Dues			500	500
2481 PC Acquisition			4,000	4,000
2511 Printing			6,000	6,000
2512 Laundry/Dry Cleaning			9,000	9,000
2523 Office Supplies & Exp			7,000	7,000
2524 Postage			4,495	4,495
2550 Administration			450,000	450,000
2555 Prof/Spec Svcs - Purchased			2,884,340	3,391,836
2556 Prof/Spec Svcs - County			152,000	152,000
2568 MIS - Services			121,097	121,097
2701 Publications & Legal Notices			1,000	1,000
2709 Countywide System Charges			19,990	19,990
2710 Rents & Leases - Equipment			15,000	15,000
2744 Small Tools & Instruments			18,000	18,000
2770 Fuels & Lubricants			5,000	5,000
2838 Special Dept Expense-1099 Reportable			5,000	5,000
2840 Special Dept Expense			131,900	131,900
2844 Training			7,500	7,500
2931 Travel & Transportation			2,000	2,000
2932 Mileage			2,500	2,500
2933 Lodging			1,000	1,000
2941 County Vehicle Mileage			210,000	210,000
2964 Meals/Food Purchases			500	500
2965 Utilities			3,500,000	3,500,000
2970 Water & Sewage - Special Districts			8,000	8,000
5002 I/T-IN County General Fund				
5004 I/T-IN Road Fund				
5008 I/T-IN County Office Bldg Fund				
5009 I/T-IN County Library Fund				
5010 I/T-IN Fire Protection Fund				
5011 I/T-IN Public Safety Fund				
5310 I/T-OUT Employee Benefit Systems				
5550 I/T-OUT Administration				
5556 I/T-OUT Professional Services				

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

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Total Operating Expenses	\$	\$	\$ 14,159,946	\$ 14,649,223
Operating Income (Loss)	\$	\$	\$ (71,449)	\$ 446,770
Non-Operating Revenue (Expenses)				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$	\$ (71,449)	\$ 446,770
Change in Net Assets	\$	\$	\$ (71,449)	\$ 446,770
Net Assets - Beginning Balance				
Net Assets - Ending Balance	\$	\$	\$	\$

Budget Unit **General Fund - 100**
 Function **General**
 Activity **Building Maintenance - 10650**

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				
6965 Rents & Concessions	\$ 40,553	\$ 53,260	\$	\$
Total Rev from Use of Money & Property	\$ 40,553	\$ 53,260	\$	\$
Intergovernmental Revenue				
7164 State Special Circumstances	\$	\$ 1,204	\$	\$
7479 Other Govts-Trial Courts	221,878	226,012		
Total Intergovernmental Revenue	\$ 221,878	\$ 227,216	\$	\$
Charges for Services				
8196 Buildings & Grounds Services	\$ 950,477	\$ 2,006,715	\$	\$
8208 Park & Recreation Services		300		
8527 Transfer In A-87 Costs	1,581,559	2,567,343		
Total Charges for Services	\$ 2,532,036	\$ 4,574,358	\$	\$
Donations				
8755 Donation	\$ 25	\$ 35	\$	\$
Total Donations	\$ 25	\$ 35	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 89	\$ 2,943	\$	\$
Total Miscellaneous Revenues	\$ 89	\$ 2,943	\$	\$
Total Revenue	\$ 2,794,581	\$ 4,857,812	\$	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 9,161	\$ 35,625	\$	\$
1002 Salaries and Wages	2,407,060	2,309,797		
1003 Extra Help	29,504	32,971		
1005 Overtime & Call Back	55,917	68,390		
1010 Cafeteria Plans (Non-PERS)	133,669	127,856		
1018 Taxable Meal Reimbursements	2,029	1,023		
1300 P.E.R.S.	518,307	525,375		
1301 F.I.C.A.	190,953	183,584		
1303 Other Postemployment Benefits (OPEB)	161,917	211,778		
1310 Employee Group Ins	495,369	500,354		
1315 Workers Comp Insurance	110,181	119,509		
1320 Retired Employee Grp Ins	336,508	379,726		
Total Salaries & Benefits	\$ 4,450,575	\$ 4,495,988	\$	\$
Services & Supplies				
2017 Uniforms	\$ 27	\$	\$	\$
2051 Communication Services - Telephone	105,376	107,105		
2052 Communication Services - Mobile Devices	8,239	8,166		
2085 Household Expense	134,356	130,620		
2086 Refuse Disposal	225,742	219,685		
2140 Gen Liability Ins		95,803		
2273 Parts	19,963	13,348		
2290 Maintenance - Equipment	7,983	14,279		
2310 Employee Benefits Systems		65,370		
2404 Maintenance Services		227		
2405 Materials - Bldgs & Impr	356,427	403,068		
2415 Campus Services-PCGC	497,595	600,249		
2439 Membership/Dues	165	175		
2511 Printing	7,225	6,677		
2512 Laundry/Dry Cleaning	8,152	7,885		
2523 Office Supplies & Exp	4,914	5,683		
2524 Postage	2,517	2,232		
2549 Construction Projects	20,460	4,017		
2555 Prof/Spec Svcs - Purchased	2,510,363	2,967,292		
2556 Prof/Spec Svcs - County	1,117	1,927		
2559 County Litter Program	209			
2568 MIS - Services		124,050		
2570 Media / Video Services	211	12,546		
2701 Publications & Legal Notices	287	306		

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

Budget Unit **General Fund - 100**
 Function General
 Activity Building Maintenance - 10650

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
2709 Countywide System Charges	19,680	28,492		
2710 Rents & Leases - Equipment	16,112	5,327		
2744 Small Tools & Instruments	24,460	30,906		
2770 Fuels & Lubricants	4,118	1,223		
2838 Special Dept Expense-1099 Reportable	3,527	4,546		
2840 Special Dept Expense	147,728	81,052		
2844 Training	2,814	1,445		
2853 Safety Clothing - Other Agency	963			
2862 Landfill Dump Fee		798		
2920 Inventory Purchases	(1,030)	(1,696)		
2931 Travel & Transportation	10	357		
2932 Mileage	435	551		
2933 Lodging	305	837		
2941 County Vehicle Mileage	206,461	275,547		
2964 Meals/Food Purchases	106	325		
2965 Utilities	3,002,137	3,121,752		
2970 Water & Sewage - Special Districts	7,215			
Total Services & Supplies	\$ 7,346,369	\$ 8,342,172	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 58,432	\$	\$	\$
5404 I/T-OUT Maintenance - Services	54,106	109,422		
5406 I/T-OUT Maintenance - Janitorial		24,902		
5550 I/T-OUT Administration	484,120	503,254		
5552 I/T-OUT MIS Services	88,992			
5556 I/T-OUT Professional Services	177,882	107,340		
5965 I/T-OUT Utilities	25,582	42,878		
Total Intrafund Transfers Out	\$ 889,114	\$ 787,796	\$	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (4,159,305)	\$ (5,144,019)	\$	\$
5004 I/T-IN Road Fund	(209,545)	(238,412)		
5008 I/T-IN County Office Bldg Fund	(597,969)	(836,366)		
5009 I/T-IN County Library Fund	(16,546)	(471,424)		
5010 I/T-IN Fire Protection Fund	(7,424)	(2,980)		
5011 I/T-IN Public Safety Fund	(4,181,232)	(4,983,125)		
Total Intrafund Transfers In	\$ (9,172,021)	\$ (11,676,326)	\$	\$
Total Expenditures / Appropriations	\$ 3,514,037	\$ 1,949,630	\$	\$
Net Cost	\$ 719,456	\$ (2,908,182)	\$	\$

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

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	\$ 129,959	\$ 138,308	\$ 150,000	\$ 150,000
6970 Investment Income	(13,953)	24,221		
Total Rev from Use of Money & Property	\$ 116,006	\$ 162,529	\$ 150,000	\$ 150,000
Intergovernmental Revenue				
7199 State Aid for Construction	\$	\$ 254,150	\$ 10,397,150	\$ 9,825,000
7249 Federal Aid Construction	84,035	79,489	394,704	394,704
8782 Contributions from Oth Govt Agencies		2,174,235		
Total Intergovernmental Revenue	\$ 84,035	\$ 2,507,874	\$ 10,791,854	\$ 10,219,704
Charges for Services				
8193 Other Services	\$	\$ 18,703	\$	\$
8375 Printing Revenue	60			
Total Charges for Services	\$ 60	\$ 18,703	\$	\$
Donations				
8755 Donation	\$	\$	\$ 20,000	\$ 20,000
Total Donations	\$	\$	\$ 20,000	\$ 20,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 9,899	\$ 25,936	\$	\$
Total Miscellaneous Revenues	\$ 9,899	\$ 25,936	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 19,326	\$	\$	\$
8779 Contributions from General Fund	449,566	449,566	449,566	449,566
8780 Contributions from Other Funds			2,787,000	2,554,000
8954 Operating Transfers In	78,301			
8990 Operating Trans In - Capital Imprvmts	54,770,993	37,755,815	70,873,657	48,377,624
Total Other Financing Sources	\$ 55,318,186	\$ 38,205,381	\$ 74,110,223	\$ 51,381,190
Total Revenue	\$ 55,528,186	\$ 40,920,423	\$ 85,072,077	\$ 61,770,894
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 962,977	\$ 979,729	\$ 1,119,709	\$ 1,119,709
1005 Overtime & Call Back	4,361	4,770	5,000	5,000
1010 Cafeteria Plans (Non-PERS)	46,527	48,955	55,198	55,198
1300 P.E.R.S.	218,209	231,383	298,631	298,631
1301 F.I.C.A.	74,305	74,739	86,040	86,040
1303 Other Postemployment Benefits (OPEB)	38,482	52,955	59,290	59,290
1304 Other Postemployment Charges (Up Front)	37,240			
1310 Employee Group Ins	133,603	162,137	197,075	197,075
1315 Workers Comp Insurance	6,010	5,768	3,518	3,518
1320 Retired Employee Grp Ins	54,139	52,650	56,693	56,693
1325 401 (k) Employer Match	750	935	1,500	1,500
Total Salaries & Benefits	\$ 1,576,603	\$ 1,614,021	\$ 1,882,654	\$ 1,882,654
Services & Supplies				
2050 Communication Services - Radio	\$	\$ 1,080	\$	\$
2051 Communication Services - Telephone	91,401	105,937	27,000	27,000
2052 Communication Services - Mobile Devices	1,170	1,293	4,400	4,400
2085 Household Expense		9		
2086 Refuse Disposal	585	3,870		
2130 Insurance		159,702		
2140 Gen Liability Ins	17,808	27,143	58,504	58,504
2273 Parts	12,633	540		
2290 Maintenance - Equipment	661	1,994		
2310 Employee Benefits Systems		16,790	15,655	15,655
2404 Maintenance Services			5,198	5,198
2405 Materials - Bldgs & Impr	186,084	289,202		
2406 Maintenance - Janitorial			5,642	5,642
2415 Campus Services-PCGC	4,689	6,129	6,799	6,799
2439 Membership/Dues	665	517	2,000	2,000
2511 Printing	14,515	7,872		
2523 Office Supplies & Exp	2,782	3,632	5,000	5,000

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

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
2524 Postage	2,448	3,389	2,500	2,500
2534 Operating Materials		514		
2549 Construction Projects	38,009,710	29,203,423		
2555 Prof/Spec Svcs - Purchased	9,357,379	6,631,435		
2556 Prof/Spec Svcs - County	14,321	16,105	16,207	16,207
2559 County Litter Program	37			
2568 MIS - Services		60,304	43,570	43,570
2570 Media / Video Services	3,850	32,374		
2701 Publications & Legal Notices	9,319	11,923		
2709 Countywide System Charges	22,706	81,392	145,336	145,336
2710 Rents & Leases - Equipment	11,213	8,505		
2727 Rents & Leases - Bldgs & Impr	2,495			
2744 Small Tools & Instruments	115	495		
2770 Fuels & Lubricants	334			
2838 Special Dept Expense-1099 Reportable	542	65		
2840 Special Dept Expense	6,170,385	207,626	23,000	23,000
2844 Training	3,488	2,687	10,000	10,000
2862 Landfill Dump Fee	74	189		
2931 Travel & Transportation	775	53	2,500	2,500
2932 Mileage	1,484	615	2,500	2,500
2933 Lodging	2,003			
2941 County Vehicle Mileage	14,854	7,302	7,500	7,500
2964 Meals/Food Purchases	509		1,500	1,500
2965 Utilities	16,684	167	4,836	4,836
2970 Water & Sewage - Special Districts	135,065	107,734		
2971 Environmental Engineering Services	705,717	515,448		
Total Services & Supplies	\$ 54,818,500	\$ 37,517,455	\$ 389,647	\$ 389,647
Other Charges				
3551 Transfer Out A-87 Costs	\$ 417,964	\$ 169,710	\$ 173,104	\$ 173,104
Total Other Charges	\$ 417,964	\$ 169,710	\$ 173,104	\$ 173,104
Capital Assets				
4151 Buildings & Improvements	\$	\$ 740,577	\$ 84,519,028	\$ 69,990,231
4451 Equipment	43,234	9,437		
Total Capital Assets	\$ 43,234	\$ 750,014	\$ 84,519,028	\$ 69,990,231
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 25,579	\$	\$
3780 Contrib to Other Funds	139,434	139,434	139,434	139,434
Total Other Financing Uses	\$ 139,434	\$ 165,013	\$ 139,434	\$ 139,434
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 13,317	\$	\$	\$
5404 I/T-OUT Maintenance - Services	89,336	331,719		
5406 I/T-OUT Maintenance - Janitorial		4,404		
5550 I/T-OUT Administration	233,510	205,974	200,000	200,000
5552 I/T-OUT MIS Services	35,665			
5556 I/T-OUT Professional Services	3,362,322	3,299,694		
5965 I/T-OUT Utilities	4,629	4,809		
Total Intrafund Transfers Out	\$ 3,738,779	\$ 3,846,600	\$ 200,000	\$ 200,000
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (204,687)	\$ (165,929)	\$	\$
5008 I/T-IN County Office Bldg Fund	(1,747,612)	(1,852,566)	(2,185,273)	(2,185,273)
Total Intrafund Transfers In	\$ (1,952,299)	\$ (2,018,495)	\$ (2,185,273)	\$ (2,185,273)
Total Expenditures / Appropriations	\$ 58,782,215	\$ 42,044,318	\$ 85,118,594	\$ 70,589,797
Net Cost	\$ 3,254,029	\$ 1,123,895	\$ 46,517	\$ 8,818,903

County of Placer
Operation of Enterprise Fund
Fiscal Year 2016-17

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

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				
6965 Rents & Concessions	102,074	103,118	104,317	104,317
8174 Landfill Fees	878,851	1,459,957	1,300,000	1,300,000
Total Operating Revenues	\$ 980,925	\$ 1,563,075	\$ 1,404,317	\$ 1,404,317
Operating Expenses				
2050 Communication Services - Radio	16,008	15,742	19,590	19,590
2051 Communication Services - Telephone	1,650	1,735	1,640	1,640
2130 Insurance	78,296	39,200	41,000	41,000
2273 Parts	3,715	5,182		
2290 Maintenance - Equipment	4,026	1,860	5,000	5,000
2404 Maintenance Services		100		
2405 Materials - Bldgs & Impr		2,219	10,000	10,000
2511 Printing	4,522	949	2,000	2,000
2547 Landfill Operations	(136,857)			
2550 Administration	8,713	4,803	8,862	8,862
2555 Prof/Spec Svcs - Purchased	458,435	431,237	631,827	631,827
2556 Prof/Spec Svcs - County	35,588	41,033	30,000	30,000
2701 Publications & Legal Notices	4,000	2,955	4,000	4,000
2709 Countywide System Charges	480	2,733	1,750	1,750
2710 Rents & Leases - Equipment		176		
2727 Rents & Leases - Bldgs & Impr			2,500	2,500
2744 Small Tools & Instruments			100	100
2840 Special Dept Expense	34,664	26,056	42,714	42,714
2931 Travel & Transportation	5	3	500	500
2932 Mileage	665	568	500	500
2933 Lodging			500	500
2941 County Vehicle Mileage			100	100
2964 Meals/Food Purchases			500	500
2965 Utilities	9,530	7,932	13,000	13,000
2970 Water & Sewage - Special Districts	39,325	37,760	35,400	35,400
2971 Environmental Engineering Services	194,970	223,309	226,560	226,560
3701 Equipment Depreciation		72,690		
3702 Bldg & Impr Depreciation	2,852	314,894		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 760,587	\$ 1,233,136	\$ 1,128,043	\$ 1,128,043
Operating Income (Loss)	\$ 220,338	\$ 329,939	\$ 276,274	\$ 276,274
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	37,255	1,560		(67,632)
6950 Interest	155,481	84,145	50,000	50,000
6970 Investment Income	(2,916)	21,767		
Total Non-Operating Revenue (Expenses)	\$ 189,820	\$ 107,472	\$ 50,000	\$ (17,632)
Income Before Capital Contributions and Transfers	\$ 410,158	\$ 437,411	\$ 326,274	\$ 258,642
3778 Operating Transfer Out - Capital Imprvmt	(1,540,000)	(680,000)		
8333 Capital Asset Transfer (In)		85,136		
Change in Net Assets	\$ (1,129,842)	\$ (157,453)	\$ 326,274	\$ 258,642
Net Assets - Beginning Balance	11,199,227	10,069,384	522,855	522,855
Net Assets - Ending Balance	\$ 10,069,384	\$ 522,855	\$ 849,129	\$ 781,497
Memo:				
4151 Buildings & Improvements	\$	\$ 8,177,210	\$	\$
4451 Equipment		1,223,793		

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

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	\$ 14,387	\$ 10,590	\$ 10,000	\$ 10,000
Total Fines, Forfeits & Penalties	\$ 14,387	\$ 10,590	\$ 10,000	\$ 10,000
Rev from Use of Money & Property				
6950 Interest	\$ 84,322	\$ 106,096	\$ 150,000	\$ 150,000
6970 Investment Income	(2,939)	7,668	40,000	40,000
Total Rev from Use of Money & Property	\$ 81,383	\$ 113,764	\$ 190,000	\$ 190,000
Intergovernmental Revenue				
7199 State Aid for Construction	\$ 749,394	\$ 2,459,475	\$ 8,404,000	\$ 8,404,000
7249 Federal Aid Construction	19,080,819	12,494,190	25,064,328	28,489,328
7445 Federal Aid Rstp Exchange - H	364,211			958,691
7446 Federal Aid Rstp Exchange - G	400,296	467,169	1,224,357	2,031,357
7455 State Match	100,000	100,000		
Total Intergovernmental Revenue	\$ 20,694,720	\$ 15,520,834	\$ 34,692,685	\$ 39,883,376
Charges for Services				
8128 Planning/Engineering Services	\$ 67,909	\$ 92,192	\$	\$
8129 Design & Construction Engineering	104,315	24,942		
8161 Reimbursed Road Projects	4,870,369	(300,004)	9,255,374	9,305,374
8212 Other General Reimbursement	163,660	139,876		
8213 Right of Way	387	18,935	2,000	2,000
8334 Traffic Control	2,542	4,608		
Total Charges for Services	\$ 5,209,182	\$ (19,451)	\$ 9,257,374	\$ 9,307,374
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ (249,985)	\$ 4,294	\$ 100,000	\$ 100,000
8771 Subrogation Recovery		5,000		
Total Miscellaneous Revenues	\$ (249,985)	\$ 9,294	\$ 100,000	\$ 100,000
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,069,989	\$ 2,000,000	\$	\$
8780 Contributions from Other Funds	104,397	929,279		
8954 Operating Transfers In	12,223,431	12,885,191	3,852,750	5,852,750
Total Other Financing Sources	\$ 13,397,817	\$ 15,814,470	\$ 3,852,750	\$ 5,852,750
Total Revenue	\$ 39,147,504	\$ 31,449,501	\$ 48,102,809	\$ 55,343,500
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 3,564	\$	\$ 10,000	\$ 10,000
1002 Salaries and Wages	3,117,640	3,225,246	3,842,461	3,842,461
1003 Extra Help	4,639		20,000	20,000
1005 Overtime & Call Back	19,573	6,212	28,000	28,000
1008 Salaries & Wages-Oper	(441)			
1010 Cafeteria Plans (Non-PERS)	157,736	163,694	193,262	193,262
1018 Taxable Meal Reimbursements	650	434		
1300 P.E.R.S.	704,417	771,297	937,092	937,092
1301 F.I.C.A.	234,218	237,139	265,716	265,716
1303 Other Postemployment Benefits (OPEB)	126,842	176,768	199,430	199,430
1310 Employee Group Ins	434,506	461,100	573,536	571,342
1315 Workers Comp Insurance	11,852	17,950	19,693	19,693
1320 Retired Employee Grp Ins	161,439	211,073	240,557	199,867
1325 401 (k) Employer Match	2,649	2,382	2,250	2,250
Total Salaries & Benefits	\$ 4,979,284	\$ 5,273,295	\$ 6,331,997	\$ 6,289,113
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 121	\$ 150	\$	\$
2050 Communication Services - Radio	185			
2051 Communication Services - Telephone	34,179	35,592	60,000	60,000
2052 Communication Services - Mobile Devices	5,368	8,013	5,800	5,800
2086 Refuse Disposal			500	500
2140 Gen Liability Ins	48,359	54,787	67,226	59,315
2273 Parts			1,000	1,000
2274 Delivery & Freight Charges	9		500	500
2290 Maintenance - Equipment	347		1,800	1,800

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

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
2291 Maintenance - Computer Equip	480	480	8,200	8,200
2292 Maintenance - Software	16,244	21,080	31,900	31,900
2293 Computer Parts		499	6,400	6,400
2310 Employee Benefits Systems		52,067	51,689	61,160
2404 Maintenance Services			9,500	9,500
2405 Materials - Bldgs & Impr			1,000	1,000
2406 Maintenance - Janitorial			11,061	11,061
2415 Campus Services-PCGC	778	1,018	3,759	3,759
2439 Membership/Dues	8,691	8,920	6,000	6,000
2456 Misc Expense	65			
2481 PC Acquisition	12,583	26,286	40,100	40,100
2511 Printing	17,862	13,875	25,000	25,000
2522 Other Supplies	7,381	3,859	10,000	10,000
2523 Office Supplies & Exp	13,819	16,500	15,000	15,000
2524 Postage	9,740	10,410	8,135	8,135
2534 Operating Materials	1,610	830		
2555 Prof/Spec Svcs - Purchased	738,604	2,172,150		
2556 Prof/Spec Svcs - County	7,127	11,473	48,472	48,472
2568 MIS - Services		136,292	136,890	136,890
2675 Road Projects-Misc	4,046	3,130		
2678 Road Projects-Contracts	31,311,048	29,462,507	40,422,104	47,932,796
2701 Publications & Legal Notices	4,008	10,819	6,000	6,000
2709 Countywide System Charges	71,282	130,722	127,880	127,880
2710 Rents & Leases - Equipment	2,105	298		
2727 Rents & Leases - Bldgs & Impr			8,400	8,400
2744 Small Tools & Instruments	374		500	500
2775 Aggregates & Oil	3,516			
2840 Special Dept Expense	9,216	15,783	3,000	3,000
2844 Training	7,307	4,564	9,100	9,100
2927 I/P - Parts		145		
2931 Travel & Transportation	1,104	1,011	3,000	3,000
2932 Mileage	316	445	1,000	1,000
2933 Lodging	3,992	910		
2941 County Vehicle Mileage	75,212	103,285	60,000	60,000
2964 Meals/Food Purchases	2,052	619	1,000	1,000
2965 Utilities	456	1,299	197,646	197,646
Total Services & Supplies	\$ 32,419,586	\$ 32,309,818	\$ 41,389,562	\$ 48,901,814
Other Charges				
3551 Transfer Out A-87 Costs	\$ 100,333	\$ 172,525	\$ 175,976	\$ 436,208
3940 Right-of-Way	57,309	9,500	5,000	5,000
Total Other Charges	\$ 157,642	\$ 182,025	\$ 180,976	\$ 441,208
Capital Assets				
4001 Land	\$ 352,200	\$	\$	\$
4171 Intangible Assets - Non Depreciable	74,291	16,875	602,000	602,000
4451 Equipment	5,026			
Total Capital Assets	\$ 431,517	\$ 16,875	\$ 602,000	\$ 602,000
Other Financing Uses				
3775 Operating Transfer Out	\$ 129,108	\$ 9,372	\$	\$
Total Other Financing Uses	\$ 129,108	\$ 9,372	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 61,272	\$	\$	\$
5404 I/T-OUT Maintenance - Services	27,127	50,842		
5405 I/T-OUT Maintenance - Bldgs & Imprv	59,553	64,710		
5406 I/T-OUT Maintenance - Janitorial		10,234		
5527 I/T-OUT Prof Services A-87 Costs			500	500
5550 I/T-OUT Administration	569,407	686,535	802,100	802,100
5552 I/T-OUT MIS Services	114,950			
5553 I/T-OUT Revenue Services Charges	274			
5556 I/T-OUT Professional Services	605,713	599,294	1,635,705	1,635,705
5678 I/T-OUT Road Projects	99,239	734,264	50,000	50,000
5965 I/T-OUT Utilities	10,453	12,534		

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

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 Intrafund Transfers Out	\$ 1,547,988	\$ 2,158,413	\$ 2,488,305	\$ 2,488,305
Misc				
9041 Cost Allocation In/Out	\$ (972)	\$	\$	\$
Total Misc	\$ (972)	\$	\$	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (233,304)	\$ (268,623)	\$ (200,000)	\$ (200,000)
5004 I/T-IN Road Fund	(275,564)	(272,377)	(300,000)	(300,000)
5008 I/T-IN County Office Bldg Fund	(15,722)	(35,955)	(46,900)	(46,900)
5026 I/T-IN Advertising & Promotion Fund		(166,491)		
Total Intrafund Transfers In	\$ (524,590)	\$ (743,446)	\$ (546,900)	\$ (546,900)
Total Expenditures / Appropriations	\$ 39,139,563	\$ 39,206,352	\$ 50,445,940	\$ 58,175,540
Net Cost	\$ (7,941)	\$ 7,756,851	\$ 2,343,131	\$ 2,832,040

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

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

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				
8175 Sanitation Services	9,648,019	9,738,934	11,142,890	11,142,890
8196 Buildings & Grounds Services		120		
8212 Other General Reimbursement			160,000	160,000
8243 Plan Check Fees			30,000	30,000
8269 Planning - At Cost Projects Fees	68,612	74,360		
8764 Miscellaneous Revenues	584	2,050		
Total Operating Revenues	\$ 9,717,215	\$ 9,815,464	\$ 11,332,890	\$ 11,332,890
Operating Expenses				
1001 Employee Paid Sick Leave	36,485	90,160	8,000	8,000
1002 Salaries and Wages	4,348,666	4,424,647	4,879,443	4,879,443
1003 Extra Help	54,053	24,110	11,246	11,246
1004 Accr Compensated Leave	61,674	(57,926)		
1005 Overtime & Call Back	284,760	283,485	150,000	150,000
1006 Sick Leave Payoff		393	5,000	5,000
1010 Cafeteria Plans (Non-PERS)	228,303	226,702	259,791	259,791
1018 Taxable Meal Reimbursements	2,160	2,261	2,500	2,500
1099 Salaries & Wages Undistributed		(13)		
1300 P.E.R.S.	941,642	1,016,139	1,247,206	1,247,206
1301 F.I.C.A.	351,712	354,160	386,608	386,608
1303 Other Postemployment Benefits (OPEB)	228,274	310,476	334,180	334,180
1304 Other Postemployment Charges (Up Front)	37,240			
1308 PERS Pension Expense	(131,473)	(267,314)		
1309 OPEB Expense	(149,905)	(54,137)		
1310 Employee Group Ins	828,510	867,961	1,100,552	1,100,552
1315 Workers Comp Insurance	90,200	140,892	154,573	154,573
1320 Retired Employee Grp Ins	248,393	299,867	300,017	300,017
1325 401 (k) Employer Match	2,697	3,026	3,750	3,750
2017 Uniforms	200	72	2,500	2,500
2050 Communication Services - Radio	13,457	20,648	148,640	148,640
2051 Communication Services - Telephone	41,234	50,070	40,000	40,000
2052 Communication Services - Mobile Devices	8,721	11,426	8,000	8,000
2085 Household Expense	763	797	5,000	5,000
2086 Refuse Disposal	3,812	3,860		
2140 Gen Liability Ins	22,826	31,630	55,935	55,935
2273 Parts	47,552	45,602	50,000	50,000
2290 Maintenance - Equipment	143,322	180,363	125,000	125,000
2310 Employee Benefits Systems	74,446	94,008	94,286	94,286
2404 Maintenance Services	140,031	69,576	48,555	48,555
2405 Materials - Bldgs & Impr	6,779	25,911	13,000	13,000
2406 Maintenance - Janitorial		31,886	37,382	37,382
2415 Campus Services-PCGC	36,696	57,638	64,784	64,784
2422 Medical, Dental & Lab Supp	10,864	758	10,000	10,000
2439 Membership/Dues	7,197	7,625	9,500	9,500
2481 PC Acquisition	5,827	20,406	2,400	2,400
2511 Printing	26,502	29,169	18,000	18,000
2512 Laundry/Dry Cleaning	9,676	8,024	10,000	10,000
2523 Office Supplies & Exp	12,568	10,175	10,000	10,000
2524 Postage	3,803	3,683	4,000	4,000
2534 Operating Materials	22,502	10,404	20,000	20,000
2550 Administration	311,783	320,654	344,518	344,518
2555 Prof/Spec Svcs - Purchased	58,790	92,970	32,500	32,500
2556 Prof/Spec Svcs - County	15,555	60,115	12,500	12,500
2568 MIS - Services	210,570	279,747	276,805	276,805
2570 Media / Video Services	290	135		
2701 Publications & Legal Notices	9,943	4,368	5,500	5,500
2709 Countywide System Charges	49,259	70,981	62,174	62,174
2710 Rents & Leases - Equipment	11,075	34,906	7,426	7,426
2744 Small Tools & Instruments	40,704	43,312	21,000	21,000
2770 Fuels & Lubricants	60,916	44,691	70,000	70,000
2838 Special Dept Expense-1099 Reportable	2,286	2,571		
2840 Special Dept Expense	79,361	199,926	113,500	113,500
2844 Training	7,888	14,419	18,000	18,000
2853 Safety Clothing - Other Agency	5,037	745		

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

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2862 Landfill Dump Fee		313		
2931 Travel & Transportation	24	30	1,500	1,500
2932 Mileage	509	1,758	1,300	1,300
2933 Lodging	440	200		
2941 County Vehicle Mileage	157,751	180,746	155,000	155,000
2964 Meals/Food Purchases	300	619	1,000	1,000
2965 Utilities	19,703	31,354	31,958	31,958
2966 Drug & Alcohol Testing	2,863	1,058		
2970 Water & Sewage - Special Districts		354		
3701 Equipment Depreciation	184,167	177,999		
3702 Bldg & Impr Depreciation	117,257	117,257		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 9,448,640	\$ 10,059,848	\$ 10,824,529	\$ 10,824,529
Operating Income (Loss)	\$ 268,575	\$ (244,384)	\$ 508,361	\$ 508,361
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(347,358)	(303,966)	(310,045)	(310,045)
6950 Interest	13,946	12,939	14,697	14,697
6970 Investment Income	(164)	1,760		
8752 Gain/Loss on F/A Disposal	1,800			
Total Non-Operating Revenue (Expenses)	\$ (331,776)	\$ (289,267)	\$ (295,348)	\$ (295,348)
Income Before Capital Contributions and Transfers	\$ (63,201)	\$ (533,651)	\$ 213,013	\$ 213,013
2333 Capital Asset Transfer (Out)		(44,781)		
3776 Contrib Auto Working Capital		(5,570)		(131,755)
3778 Operating Transfer Out - Capital Imprvmt	36,887			
8988 Capital Contributions	49,950			
Change in Net Assets	\$ 23,636	\$ (584,002)	\$ 213,013	\$ 81,258
Net Assets - Beginning Balance	2,784,766	(5,565,696)	(7,693,709)	(7,693,709)
Net Assets - Ending Balance	\$ (5,565,696)	\$ (7,693,709)	\$ (7,595,696)	\$ (7,792,451)
Memo:				
4451 Equipment	\$ 125,394	\$ 160,416	\$ 115,000	\$ 180,000

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

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

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				
6970 Investment Income			800	800
8212 Other General Reimbursement		10,649		
8370 Automotive Fund Mileage	2,143,483	1,875,413	2,150,000	2,150,000
8372 Automotive Fund Mat & Service	4,803,918	4,425,392	4,755,000	4,755,000
8750 Proceeds from Sale of Capital Assets			50,000	50,000
8753 Other Sales	465,327	465,912		
8764 Miscellaneous Revenues	68,821	4,532	60,000	510,000
8770 Road Vehicle Replacement Revenue			3,800	3,800
8771 Subrogation Recovery			30,000	30,000
Total Operating Revenues	\$ 7,481,549	\$ 6,781,898	\$ 7,049,600	\$ 7,499,600
Operating Expenses				
1001 Employee Paid Sick Leave	2,347	13,610	15,000	15,000
1002 Salaries and Wages	1,378,099	1,374,973	1,567,800	1,567,800
1003 Extra Help	27,815	23,730	20,000	20,000
1004 Accr Compensated Leave	(5,257)	29,599		
1005 Overtime & Call Back	37,387	63,334	40,000	40,000
1010 Cafeteria Plans (Non-PERS)	74,877	74,194	86,500	86,500
1011 Salary Savings			(42,746)	(42,746)
1018 Taxable Meal Reimbursements	237	951	3,200	3,200
1099 Salaries & Wages Undistributed		(36)		
1300 P.E.R.S.	304,166	324,252	367,800	367,800
1301 F.I.C.A.	112,041	112,516	123,200	123,200
1303 Other Postemployment Benefits (OPEB)	84,516	114,677	127,900	127,900
1308 PERS Pension Expense	(39,190)	(86,423)		
1309 OPEB Expense	(62,762)	9,335		
1310 Employee Group Ins	262,377	277,443	342,600	331,340
1315 Workers Comp Insurance	35,151	34,166	37,448	37,448
1320 Retired Employee Grp Ins	189,246	183,932	201,513	180,608
1325 401 (k) Employer Match	532	968	750	750
2020 Clothes & Personal Supplies	16,580	18,648	18,700	18,700
2050 Communication Services - Radio	3,000		3,600	3,600
2051 Communication Services - Telephone	23,667	19,165	23,900	23,900
2052 Communication Services - Mobile Devices	1,086	1,342	1,100	1,100
2085 Household Expense	278		300	300
2086 Refuse Disposal	5,938	7,340	6,500	6,500
2140 Gen Liability Ins	6,458	9,641	12,861	11,348
2273 Parts	11,494		12,000	12,000
2274 Delivery & Freight Charges			500	500
2277 Auto - Towing	45,534	53,491	50,000	50,000
2290 Maintenance - Equipment	553,509	439,280	550,000	553,000
2292 Maintenance - Software	20,966	20,319	39,300	39,800
2293 Computer Parts	18,096	18,171	4,000	4,000
2310 Employee Benefits Systems	26,343	33,967	32,530	37,422
2404 Maintenance Services	37,077	29,733	43,000	43,000
2405 Materials - Bldgs & Impr	22,648	7,799	10,000	10,000
2406 Maintenance - Janitorial		19,698	18,000	18,000
2415 Campus Services-PCGC	19,544	28,442	33,082	33,082
2439 Membership/Dues			300	300
2456 Misc Expense		77		
2481 PC Acquisition	12,631	14,953	11,800	11,800
2511 Printing	3,041	2,611	3,200	3,200
2521 Operating Supplies	134			
2522 Other Supplies	1,037	4,679	5,100	5,100
2523 Office Supplies & Exp	4,116	4,513	4,200	4,200
2524 Postage	3,596	3,498	3,900	3,900
2534 Operating Materials	326			
2550 Administration	453,311	447,881	460,000	460,000
2555 Prof/Spec Svcs - Purchased	120,572	112,116	348,100	348,100
2556 Prof/Spec Svcs - County	137,059	71,165	160,000	160,000
2568 MIS - Services		51,609	47,694	47,694
2570 Media / Video Services		810		
2709 Countywide System Charges	13,173	27,449	25,629	25,629
2724 Hazard Elimination & Safety		96		

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

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2744 Small Tools & Instruments	25,953	13,984	25,000	25,000
2768 Fuels - Credit Card Purchases	706,227	526,237	239,500	239,500
2770 Fuels & Lubricants	(132)	356		
2838 Special Dept Expense-1099 Reportable		132		
2840 Special Dept Expense	51,002	20,339	25,200	25,200
2844 Training	2,914	3,430	3,500	3,500
2921 I/P Gasoline/Diesel	973,779	707,579	947,000	947,000
2922 I/P Comp Natural Gas	230,277	191,148	235,050	235,050
2924 IP Oil & Lube Products	58,324	61,872	60,000	60,000
2926 I/P - Tires & Batteries	248,583	252,551	250,000	250,000
2927 I/P - Parts	1,050,515	1,004,903	865,928	865,928
2928 I/P - Shop Supplies	44,464	35,506	47,000	47,000
2930 Ending Inventory	1,415	(18,786)		
2931 Travel & Transportation	58	308	300	300
2933 Lodging	187	359	1,000	1,000
2941 County Vehicle Mileage	650			
2964 Meals/Food Purchases	186	446	300	300
2965 Utilities	8,457	12,251	9,000	9,000
2966 Drug & Alcohol Testing	2,578	561	2,700	2,700
3701 Equipment Depreciation	595,279	599,861		
3702 Bldg & Impr Depreciation	26,183	40,832		
Total Operating Expenses	\$ 7,989,695	\$ 7,453,583	\$ 7,531,739	\$ 7,506,453
Operating Income (Loss)	\$ (508,146)	\$ (671,685)	\$ (482,139)	\$ (6,853)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(83,588)	(158,841)	(162,018)	(426,938)
3803 Long-Term Debt Repaid	6,182	7,173		
3810 Lease Purchase Principal	(6,182)	(7,792)	(6,200)	(6,200)
3830 Lease Purchase Interest	(923)	(605)	(900)	(900)
6950 Interest	26,606	30,726	27,000	27,000
6970 Investment Income	(416)	9,756		
8750 Proceeds from Sale of Capital Assets	50,373	64,483		
8752 Gain/Loss on F/A Disposal	3,645			
8753 Other Sales			480,000	480,000
8770 Road Vehicle Replacement Revenue	3,510	17,618		
8771 Subrogation Recovery	26,888	23,542		
8780 Contributions from Other Funds	356,373	464,877		629,625
8782 Contributions from Oth Govt Agencies				68,000
8783 Vehicle Replacement Revenue	579,924	1,032,756	1,000,000	1,328,581
Total Non-Operating Revenue (Expenses)	\$ 962,392	\$ 1,483,693	\$ 1,337,882	\$ 2,099,168
Income Before Capital Contributions and Transfers	\$ 454,246	\$ 812,008	\$ 855,743	\$ 2,092,315
2333 Capital Asset Transfer (Out)	(516,745)	(164,495)		
3778 Operating Transfer Out - Capital Imprvmt		(112,597)		
Change in Net Assets	\$ (62,499)	\$ 534,916	\$ 855,743	\$ 2,092,315
Net Assets - Beginning Balance	7,232,167	4,767,854	280,186	280,186
Net Assets - Ending Balance	\$ 4,767,854	\$ 280,186	\$ (97,571)	\$ (181,855)
Memo:				
4451 Equipment	\$ 1,423,758	\$ 1,275,145	\$ 1,233,500	\$ 2,554,356

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2016-17

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

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				
6965 Rents & Concessions	152,581	313,770	300,000	300,000
8764 Miscellaneous Revenues	185	214		
Total Operating Revenues	\$ 152,766	\$ 313,984	\$ 300,000	\$ 300,000
Operating Expenses				
2086 Refuse Disposal	4,628	10,110	10,000	10,000
2404 Maintenance Services		2,480	6,193	6,193
2511 Printing		118		
2524 Postage		14		
2550 Administration	9,136	10,445	10,000	10,000
2555 Prof/Spec Svcs - Purchased	27,304	75,285	74,366	74,366
2556 Prof/Spec Svcs - County	102,236	123,270	100,000	100,000
2701 Publications & Legal Notices		23		
2709 Countywide System Charges			441	441
2840 Special Dept Expense	129	10,194		
2965 Utilities	38,056	71,175	100,000	100,000
Total Operating Expenses	\$ 181,489	\$ 303,114	\$ 301,000	\$ 301,000
Operating Income (Loss)	\$ (28,723)	\$ 10,870	\$ (1,000)	\$ (1,000)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs				(18,486)
6950 Interest	107	2,631	1,000	1,000
6970 Investment Income		721		
8779 Contributions from General Fund	33,617			
8782 Contributions from Oth Govt Agencies		237,123		
Total Non-Operating Revenue (Expenses)	\$ 33,724	\$ 240,475	\$ 1,000	\$ (17,486)
Income Before Capital Contributions and Transfers	\$ 5,001	\$ 251,345	\$	\$ (18,486)
Change in Net Assets	\$ 5,001	\$ 251,345	\$	\$ (18,486)
Net Assets - Beginning Balance			256,345	256,345
Net Assets - Ending Balance	\$	\$	256,345	237,859

Memo:

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity Placer County Museum - 74300

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				
6965 Rents & Concessions	\$ 2,665	\$ 2,800	\$ 2,631	\$ 2,631
Total Rev from Use of Money & Property	\$ 2,665	\$ 2,800	\$ 2,631	\$ 2,631
Charges for Services				
8269 Planning - At Cost Projects Fees	\$ 269	\$ 980	\$ 2,000	\$ 2,000
8279 Living History Program Fees	28,790	31,160	30,000	30,000
8283 School Tour Program Fees		330	750	750
8342 Archives Revenue	230	216	200	200
8343 Gold Panning Revenue	198	141	2,000	2,000
Total Charges for Services	\$ 29,487	\$ 32,827	\$ 34,950	\$ 34,950
Donations				
8204 Archives Donations	\$ 473	\$ 633	\$ 250	\$ 250
8205 Museum Donations	8,432	6,877	9,000	9,000
Total Donations	\$ 8,905	\$ 7,510	\$ 9,250	\$ 9,250
Miscellaneous Revenues				
8753 Other Sales	\$	\$ 1	\$	\$
8764 Miscellaneous Revenues		1		
Total Miscellaneous Revenues	\$	\$ 2	\$	\$
Total Revenue	\$ 41,057	\$ 43,139	\$ 46,831	\$ 46,831
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 6,207	\$	\$ 6,200	\$ 6,200
1002 Salaries and Wages	285,269	320,023	350,582	350,582
1003 Extra Help	43,701	34,077	27,482	27,482
1005 Overtime & Call Back	108	210	500	500
1010 Cafeteria Plans (Non-PERS)	13,247	15,079	16,679	16,679
1011 Salary Savings			(13,725)	(13,725)
1018 Taxable Meal Reimbursements		16		
1300 P.E.R.S.	67,575	81,004	95,654	95,654
1301 F.I.C.A.	25,084	26,934	28,919	28,919
1303 Other Postemployment Benefits (OPEB)	20,257	31,158	32,340	32,340
1310 Employee Group Ins	65,610	80,682	87,621	89,100
1315 Workers Comp Insurance	883	1,203	1,842	1,842
1320 Retired Employee Grp Ins	40,817	47,412	51,791	51,181
Total Salaries & Benefits	\$ 568,758	\$ 637,798	\$ 685,885	\$ 686,754
Services & Supplies				
2050 Communication Services - Radio	\$ 42	\$	\$	\$
2051 Communication Services - Telephone	17,885	16,550	18,000	18,000
2085 Household Expense	60	45		
2086 Refuse Disposal	1,228			
2140 Gen Liability Ins		1,098	1,768	1,560
2273 Parts		179		
2290 Maintenance - Equipment	85			
2310 Employee Benefits Systems		8,305	8,333	9,609
2404 Maintenance Services			83,866	83,866
2405 Materials - Bldgs & Impr	3,811	9,049	2,000	2,000
2406 Maintenance - Janitorial			27,085	27,085
2415 Campus Services-PCGC	10,924	14,819	19,172	19,172
2439 Membership/Dues	35	735	1,000	1,000
2511 Printing	8,066	7,025	11,000	11,000
2523 Office Supplies & Exp	3,105	3,981	3,000	3,000
2524 Postage	3,961	2,940	3,544	3,544
2555 Prof/Spec Svcs - Purchased	5,194	9,130	9,000	9,000
2568 MIS - Services		34,501	38,173	38,173
2701 Publications & Legal Notices	578	335		
2709 Countywide System Charges	2,489	3,916	4,266	4,266
2710 Rents & Leases - Equipment	38			
2727 Rents & Leases - Bldgs & Impr	23,266	15,223	15,500	15,500
2744 Small Tools & Instruments	118	671		

Budget Unit **General Fund - 100**
 Function Recreation and Cultural Services
 Activity Placer County Museum - 74300

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
2822 Advertising	1,064	2,071	5,000	5,000
2838 Special Dept Expense-1099 Reportable	762	431		
2840 Special Dept Expense	19,078	17,218	38,900	38,900
2844 Training		50	1,367	1,367
2931 Travel & Transportation		5	500	500
2932 Mileage	2,089	2,923	2,500	2,500
2941 County Vehicle Mileage	211	40	400	400
2964 Meals/Food Purchases	3,074	1,686	3,000	3,000
2965 Utilities	987	1,028	42,580	42,580
Total Services & Supplies	\$ 108,150	\$ 153,954	\$ 339,954	\$ 341,022
Other Charges				
3551 Transfer Out A-87 Costs	\$ 211,748	\$ 149,259	\$ 152,244	\$ 140,127
Total Other Charges	\$ 211,748	\$ 149,259	\$ 152,244	\$ 140,127
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 6,535	\$	\$	\$
5404 I/T-OUT Maintenance - Services	64,246	42,821		
5406 I/T-OUT Maintenance - Janitorial		17,580		
5550 I/T-OUT Administration	35,986	48,680	53,438	53,438
5552 I/T-OUT MIS Services	33,119			
5556 I/T-OUT Professional Services	7,564	3,236	16,816	16,816
5965 I/T-OUT Utilities	46,358	36,723		
Total Intrafund Transfers Out	\$ 193,808	\$ 149,040	\$ 70,254	\$ 70,254
Total Expenditures / Appropriations	\$ 1,082,464	\$ 1,090,051	\$ 1,248,337	\$ 1,238,157
Net Cost	\$ 1,041,407	\$ 1,046,912	\$ 1,201,506	\$ 1,191,326

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

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				
Intergovernmental Revenue				
7232 State Aid - Other	\$ 16,237	\$ 14,627	\$ 16,200	\$ 16,200
Total Intergovernmental Revenue	\$ 16,237	\$ 14,627	\$ 16,200	\$ 16,200
Charges for Services				
8212 Other General Reimbursement	\$ 249,373	\$ 197,262	\$ 382,000	\$ 382,000
Total Charges for Services	\$ 249,373	\$ 197,262	\$ 382,000	\$ 382,000
Other Financing Sources				
8954 Operating Transfers In	\$ 37,699	\$	\$	\$
Total Other Financing Sources	\$ 37,699	\$	\$	\$
Total Revenue	\$ 303,309	\$ 211,889	\$ 398,200	\$ 398,200
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 345,669	\$ 383,558	\$ 367,848	\$ 367,848
1003 Extra Help	16,601	13,019	33,500	33,500
1005 Overtime & Call Back	2,127	4,839	3,000	3,000
1008 Salaries & Wages-Oper		(483)		
1010 Cafeteria Plans (Non-PERS)	20,720	22,914	22,071	22,071
1018 Taxable Meal Reimbursements	215	174	1,000	1,000
1300 P.E.R.S.	74,060	87,507	89,880	89,880
1301 F.I.C.A.	28,662	31,032	27,543	27,543
1303 Other Postemployment Benefits (OPEB)	16,106	24,670	21,560	21,560
1310 Employee Group Ins	37,617	47,261	46,693	45,111
1315 Workers Comp Insurance	783	1,113	1,083	1,083
Total Salaries & Benefits	\$ 542,560	\$ 615,604	\$ 614,178	\$ 612,596
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 257	\$ 581	\$ 300	\$ 300
2051 Communication Services - Telephone	4,640	4,215	5,000	5,000
2052 Communication Services - Mobile Devices	429	795	300	300
2140 Gen Liability Ins		878	1,261	1,114
2274 Delivery & Freight Charges			100	100
2290 Maintenance - Equipment			300	300
2291 Maintenance - Computer Equip			1,000	1,000
2292 Maintenance - Software		669		
2293 Computer Parts	911		3,800	3,800
2310 Employee Benefits Systems		6,921	5,771	6,623
2439 Membership/Dues	3,575	3,155	4,000	4,000
2481 PC Acquisition	1,203	3,508	2,750	2,750
2511 Printing	1,008	2,106	3,000	3,000
2522 Other Supplies	27	61	4,000	4,000
2523 Office Supplies & Exp	809	761	4,000	4,000
2524 Postage	373	647	1,000	1,000
2555 Prof/Spec Svcs - Purchased	266,929	193,068	425,000	452,000
2556 Prof/Spec Svcs - County	5,000	19,340		
2568 MIS - Services		21,987	16,895	16,895
2701 Publications & Legal Notices			200	200
2709 Countywide System Charges	7,761	10,020	7,925	7,925
2744 Small Tools & Instruments			2,000	2,000
2840 Special Dept Expense	34,131	27,846	37,000	37,000
2844 Training	685	250	3,000	3,000
2931 Travel & Transportation	264	40	2,000	2,000
2932 Mileage			360	360
2933 Lodging	330		800	800
2941 County Vehicle Mileage			500	500
2964 Meals/Food Purchases	238	391	200	200
Total Services & Supplies	\$ 328,570	\$ 297,239	\$ 532,462	\$ 560,167
Other Charges				
3551 Transfer Out A-87 Costs	\$ 63,590	\$ 12,731	\$ 51,409	\$ 13,634
Total Other Charges	\$ 63,590	\$ 12,731	\$ 51,409	\$ 13,634
Intrafund Transfers Out				

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

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
5310 I/T-OUT Employee Benefit Systems	\$ 5,357	\$	\$	\$
5405 I/T-OUT Maintenance - Bldgs & Imprv	16,242	14,578	28,186	28,186
5550 I/T-OUT Administration	56,083	57,391	60,830	60,830
5552 I/T-OUT MIS Services	21,473			
5556 I/T-OUT Professional Services	113,383	144,661	180,120	180,120
Total Intrafund Transfers Out	\$ 212,538	\$ 216,630	\$ 269,136	\$ 269,136
Intrafund Transfers In				
5004 I/T-IN Road Fund	\$ (546,366)	\$ (546,011)	\$ (699,742)	\$ (726,742)
Total Intrafund Transfers In	\$ (546,366)	\$ (546,011)	\$ (699,742)	\$ (726,742)
Total Expenditures / Appropriations	\$ 600,892	\$ 596,193	\$ 767,443	\$ 728,791
Net Cost	\$ 297,583	\$ 384,304	\$ 369,243	\$ 330,591

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

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				
6965 Rents & Concessions	\$ 16,816	\$ 14,728	\$ 15,000	\$ 15,000
Total Rev from Use of Money & Property	\$ 16,816	\$ 14,728	\$ 15,000	\$ 15,000
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 36,317	\$ 138,339	\$ 50,000	\$ 50,000
Total Intergovernmental Revenue	\$ 36,317	\$ 138,339	\$ 50,000	\$ 50,000
Charges for Services				
8196 Buildings & Grounds Services	\$ 718,553	\$ 896,250	\$ 700,000	\$ 700,000
8207 Parks & Historical Sites - Services	846,195	579,057	650,000	650,000
8208 Park & Recreation Services	57,310	67,774	40,000	40,000
8212 Other General Reimbursement			20,000	20,000
8269 Planning - At Cost Projects Fees	82,797	43,669	50,000	50,000
8527 Transfer In A-87 Costs	474,043	857,114	857,114	716,569
Total Charges for Services	\$ 2,178,898	\$ 2,443,864	\$ 2,317,114	\$ 2,176,569
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 262	\$ 13,793	\$	\$
8771 Subrogation Recovery		2,110		
Total Miscellaneous Revenues	\$ 262	\$ 15,903	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 325,213	\$ 722,300	\$	\$
Total Other Financing Sources	\$ 325,213	\$ 722,300	\$	\$
Total Revenue	\$ 2,557,506	\$ 3,335,134	\$ 2,382,114	\$ 2,241,569
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 7,658	\$ 126,572	\$ 8,000	\$ 8,000
1002 Salaries and Wages	1,617,186	1,460,483	1,580,198	1,580,198
1003 Extra Help	103,048	146,806	147,654	147,654
1005 Overtime & Call Back	3,353	4,259	8,000	8,000
1010 Cafeteria Plans (Non-PERS)	81,869	75,612	82,956	82,956
1011 Salary Savings			(59,470)	(59,470)
1018 Taxable Meal Reimbursements	285	212		
1300 P.E.R.S.	360,369	350,180	410,902	410,902
1301 F.I.C.A.	128,106	119,484	132,793	132,793
1303 Other Postemployment Benefits (OPEB)	93,326	114,407	118,580	118,580
1310 Employee Group Ins	324,812	324,498	355,538	342,674
1315 Workers Comp Insurance	31,267	33,477	33,110	33,110
1320 Retired Employee Grp Ins	79,972	113,050	115,522	132,594
1325 401 (k) Employer Match	1,502	855	1,500	1,500
Total Salaries & Benefits	\$ 2,832,753	\$ 2,869,895	\$ 2,935,283	\$ 2,939,491
Services & Supplies				
2017 Uniforms	\$ 9	\$	\$ 500	\$ 500
2050 Communication Services - Radio	5,400	11,842	11,980	11,980
2051 Communication Services - Telephone	16,326	16,439	17,000	17,000
2052 Communication Services - Mobile Devices	3,786	2,136	5,000	5,000
2085 Household Expense	4,112	3,858	3,000	3,000
2086 Refuse Disposal	26,498	20,669	35,000	35,000
2140 Gen Liability Ins		7,361	10,624	9,374
2273 Parts	10,074	13,268	26,000	26,000
2290 Maintenance - Equipment	10,313	15,658	10,810	10,810
2310 Employee Benefits Systems		33,677	32,752	36,042
2404 Maintenance Services		1	29,851	29,851
2405 Materials - Bldgs & Impr	54,342	39,137	110,000	110,000
2406 Maintenance - Janitorial			28,126	28,126
2415 Campus Services-PCGC	21,534	28,172	31,265	31,265
2439 Membership/Dues	1,645	1,405	4,000	4,000
2481 PC Acquisition		1,357		
2511 Printing	4,087	9,738	9,000	9,000
2512 Laundry/Dry Cleaning	3,686	2,888	4,500	4,500
2521 Operating Supplies	391		1,000	1,000

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

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
2523 Office Supplies & Exp	4,036	2,917	6,000	6,000
2524 Postage	2,143	2,111	2,564	2,564
2549 Construction Projects	30,832	14,830		
2554 Commissioner's Fees	510	750	1,260	1,260
2555 Prof/Spec Svcs - Purchased	732,804	853,296	908,442	908,442
2556 Prof/Spec Svcs - County		15,695	7,000	7,000
2559 County Litter Program	22	22		
2568 MIS - Services		56,517	50,264	50,264
2570 Media / Video Services	180	200		
2701 Publications & Legal Notices	230	1,349	1,000	1,000
2709 Countywide System Charges	10,533	17,388	16,232	16,232
2710 Rents & Leases - Equipment	24,949	24,263	25,000	25,000
2727 Rents & Leases - Bldgs & Impr	2,200	2,600	2,400	2,400
2744 Small Tools & Instruments	5,760	6,330	12,700	12,700
2770 Fuels & Lubricants	10,592	6,297	14,300	14,300
2838 Special Dept Expense-1099 Reportable	1,158	6,438		
2840 Special Dept Expense	184,095	316,528	25,000	25,000
2844 Training	3,350	2,513	4,800	4,800
2853 Safety Clothing - Other Agency	745			
2862 Landfill Dump Fee	51	218		
2931 Travel & Transportation	108		1,000	1,000
2932 Mileage	438	645	1,500	1,500
2933 Lodging	726		1,000	1,000
2941 County Vehicle Mileage	119,212	137,209	112,596	112,596
2964 Meals/Food Purchases	507	629	1,000	1,000
2965 Utilities	59,618	57,858	77,515	77,515
2966 Drug & Alcohol Testing	152		500	500
Total Services & Supplies	\$ 1,357,154	\$ 1,734,209	\$ 1,642,481	\$ 1,644,521
Capital Assets				
4451 Equipment	\$	\$ 138,254	\$	\$ 99,000
Total Capital Assets	\$	\$ 138,254	\$	\$ 99,000
Other Financing Uses				
3775 Operating Transfer Out	\$ 86,941	\$ 86,941	\$ 86,941	\$ 86,941
3778 Operating Transfer Out - Capital Imprvmt		100,000		
3780 Contrib to Other Funds	1,056	1,084	1,100	1,100
Total Other Financing Uses	\$ 87,997	\$ 188,025	\$ 88,041	\$ 88,041
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 28,224	\$	\$	\$
5404 I/T-OUT Maintenance - Services	64,333	41,469		
5406 I/T-OUT Maintenance - Janitorial		20,620		
5550 I/T-OUT Administration	193,322	194,634	289,455	289,455
5552 I/T-OUT MIS Services	38,587			
5556 I/T-OUT Professional Services	124,580	208,563	92,000	92,000
5965 I/T-OUT Utilities	14,273	16,083		
Total Intrafund Transfers Out	\$ 463,319	\$ 481,369	\$ 381,455	\$ 381,455
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (147,553)	\$ (63,683)	\$ (100,000)	\$ (100,000)
5004 I/T-IN Road Fund	(3,875)	(3,365)		
5008 I/T-IN County Office Bldg Fund	(287,493)	(276,311)	(200,000)	(200,000)
5009 I/T-IN County Library Fund		(92,121)		
5011 I/T-IN Public Safety Fund	(36,244)	(44,784)	(30,700)	(30,700)
5026 I/T-IN Advertising & Promotion Fund	(190,544)	(163,065)	(177,919)	(192,026)
Total Intrafund Transfers In	\$ (665,709)	\$ (643,329)	\$ (508,619)	\$ (522,726)
Total Expenditures / Appropriations	\$ 4,075,514	\$ 4,768,423	\$ 4,538,641	\$ 4,629,782
Net Cost	\$ 1,518,008	\$ 1,433,289	\$ 2,156,527	\$ 2,388,213

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

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

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				
6965 Rents & Concessions	224,812	281,391	120,000	120,000
8188 Campus Services-PCGC	1,294,216	1,645,185	1,856,000	1,856,000
8212 Other General Reimbursement	16,683	32,203		
8764 Miscellaneous Revenues	206			
Total Operating Revenues	\$ 1,535,917	\$ 1,958,779	\$ 1,976,000	\$ 1,976,000
Operating Expenses				
1004 Accr Compensated Leave	(1)			
2085 Household Expense		64		
2086 Refuse Disposal	2,425	7,700	2,500	2,500
2140 Gen Liability Ins			1,620	1,429
2273 Parts	1,354	3,256	1,500	1,500
2290 Maintenance - Equipment	83	290	5,000	5,000
2404 Maintenance Services	1,844	50,646	100,000	100,000
2405 Materials - Bldgs & Impr	7,352	16,532	50,000	50,000
2406 Maintenance - Janitorial		20		
2549 Construction Projects		57		
2550 Administration	25,847	9,107	100,000	100,000
2555 Prof/Spec Svcs - Purchased	14,150	31,751	50,000	50,000
2556 Prof/Spec Svcs - County	754,784	892,842	800,000	800,000
2709 Countywide System Charges		12,092	3,573	3,573
2710 Rents & Leases - Equipment	400	107	1,000	1,000
2744 Small Tools & Instruments	1,147	1,270	1,000	1,000
2770 Fuels & Lubricants	55	327		
2838 Special Dept Expense-1099 Reportable	14			
2840 Special Dept Expense		1,367		
2862 Landfill Dump Fee		202		
2965 Utilities	660,668	687,124	690,000	690,000
2970 Water & Sewage - Special Districts	1,011	9,499	5,000	5,000
3702 Bldg & Impr Depreciation	12,661	12,661		
3704 Infrastructure Depreciation	119,297	119,297		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 1,603,091	\$ 1,856,211	\$ 1,861,193	\$ 1,861,002
Operating Income (Loss)	\$ (67,174)	\$ 102,568	\$ 114,807	\$ 114,998
Non-Operating Revenue (Expenses)				
3780 Contrib to Other Funds	69,457			
6950 Interest	39,091	46,148	40,000	40,000
6961 DeWitt Property Rent	176,431			
6970 Investment Income	(954)	14,366		
8780 Contributions from Other Funds	1,098,799			
Total Non-Operating Revenue (Expenses)	\$ 1,382,824	\$ 60,514	\$ 40,000	\$ 40,000
Income Before Capital Contributions and Transfers	\$ 1,315,650	\$ 163,082	\$ 154,807	\$ 154,998
8333 Capital Asset Transfer (In)	2,401,526	4		
Change in Net Assets	\$ 3,717,176	\$ 163,086	\$ 154,807	\$ 154,998
Net Assets - Beginning Balance	9,227,174	6,094,893	4,120,363	4,120,363
Net Assets - Ending Balance	\$ 6,094,893	\$ 4,120,363	\$ 4,275,170	\$ 4,275,361

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2016-17

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

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				
8212 Other General Reimbursement	191,977	227,241	140,000	140,000
8236 Passenger Fare - Transp Services	723,648	697,061	776,800	776,800
8238 Auxilliary Transp Revenues			958,700	958,700
8266 Mitigation Fees		467		
8764 Miscellaneous Revenues	169	76,215		
Total Operating Revenues	\$ 915,794	\$ 1,000,984	\$ 1,875,500	\$ 1,875,500
Operating Expenses				
1001 Employee Paid Sick Leave	(8,869)	1,356		
1002 Salaries and Wages	456,470	474,835	492,300	492,300
1003 Extra Help	124,667	108,709		
1004 Accr Compensated Leave	(2,343)	18,393		
1005 Overtime & Call Back	44,921	72,753	45,000	45,000
1008 Salaries & Wages-Oper	800,788	824,810	904,600	904,600
1009 Extra Help-Oper			100,500	100,500
1010 Cafeteria Plans (Non-PERS)	21,465	21,694	77,900	77,900
1018 Taxable Meal Reimbursements		81		
1300 P.E.R.S.	266,189	294,319	350,700	350,700
1301 F.I.C.A.	105,308	108,062	105,700	105,700
1303 Other Postemployment Benefits (OPEB)	94,664	133,094	145,500	145,500
1308 PERS Pension Expense	(36,986)	(75,667)		
1309 OPEB Expense	(62,762)	(105,575)		
1310 Employee Group Ins	266,175	292,290	338,800	347,776
1315 Workers Comp Insurance	26,069	35,509	47,100	47,100
1320 Retired Employee Grp Ins	78,738	86,446	97,500	90,201
1325 401 (k) Employer Match	841	759	800	800
2020 Clothes & Personal Supplies	7,588	6,633	7,500	7,500
2050 Communication Services - Radio	33,485	42,967	21,600	21,600
2051 Communication Services - Telephone	8,959	10,234	8,200	8,200
2052 Communication Services - Mobile Devices	19	28		
2140 Gen Liability Ins	140,704	179,883	220,100	204,373
2271 Parts Installed	94	1,431		
2273 Parts	560	10,609	1,000	1,000
2290 Maintenance - Equipment	971,479	759,391	700,000	700,000
2292 Maintenance - Software		558	1,500	1,500
2293 Computer Parts		109		
2310 Employee Benefits Systems	26,425	33,220	36,600	43,732
2404 Maintenance Services	306		33,700	78,700
2405 Materials - Bldgs & Impr	12,021	8,747	8,000	8,000
2439 Membership/Dues	4,712	4,944	5,000	5,000
2481 PC Acquisition	3,697	376	2,500	2,500
2511 Printing	9,640	9,961	12,000	12,000
2521 Operating Supplies	511	425		
2522 Other Supplies	90	399		
2523 Office Supplies & Exp	1,547	1,166		
2524 Postage	4,778	5,152	4,400	4,400
2534 Operating Materials	7,676	8,586	30,600	30,600
2550 Administration	208,795	230,519	314,500	314,500
2555 Prof/Spec Svcs - Purchased	1,307,802	1,728,790	1,577,000	1,590,000
2556 Prof/Spec Svcs - County	104,147	86,091	100,000	100,000
2568 MIS - Services		38,221	27,600	27,600
2570 Media / Video Services		1,630		
2701 Publications & Legal Notices	1,443	422	1,000	1,000
2709 Countywide System Charges	11,409	21,907	20,700	20,700
2768 Fuels - Credit Card Purchases	50,323	36,877	50,000	50,000
2770 Fuels & Lubricants	264,962	219,002	286,900	286,900
2840 Special Dept Expense	3,769	100,765	20,000	20,000
2844 Training	100	3,385	4,000	4,000
2928 I/P - Shop Supplies	941	1,323		
2931 Travel & Transportation	83	616	1,000	1,000
2932 Mileage	291	20		

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	1,639	1,029	1,200	1,200
2941 County Vehicle Mileage	44,866	62,394	47,300	47,300
2964 Meals/Food Purchases	435	332		
2965 Utilities	27,707	28,642	30,000	30,000
2966 Drug & Alcohol Testing	4,738	763	4,700	4,700
3551 Transfer Out A-87 Costs				
3701 Equipment Depreciation	536,102	598,602		
3702 Bldg & Impr Depreciation	161,142	161,460		
5600 Appropriation for Contingencies			150,000	150,000
Total Operating Expenses	\$ 6,140,320	\$ 6,699,477	\$ 6,435,000	\$ 6,486,082
Operating Income (Loss)	\$ (5,224,526)	\$ (5,698,493)	\$ (4,559,500)	\$ (4,610,582)
Non-Operating Revenue (Expenses)				
3395 Contrib to Other Agencies	(171,058)	171,058		
3551 Transfer Out A-87 Costs	(32,969)	(151,257)	(154,300)	(127,371)
6170 Other Fin Asst-TDA 1/4	2,560,700	2,290,416	2,000,000	2,000,000
6950 Interest	26,860	21,154	23,400	23,400
6970 Investment Income	(758)	5,784		
7249 Federal Aid Construction		2,837,008	1,182,000	1,182,000
7255 Federal Operating Assistance	877,420	809,170	900,000	900,000
7300 State Transit Assistance Fund	472,039	394,120	475,000	475,000
8782 Contributions from Oth Govt Agencies	1,007,449	1,335,127	3,869,300	4,029,300
9041 Cost Allocation In/Out	(972)			
Total Non-Operating Revenue (Expenses)	\$ 4,738,711	\$ 7,712,580	\$ 8,295,400	\$ 8,482,329
Income Before Capital Contributions and Transfers	\$ (485,815)	\$ 2,014,087	\$ 3,735,900	\$ 3,871,747
2333 Capital Asset Transfer (Out)		(122,876)		
3778 Operating Transfer Out - Capital Imprvmt		(329,908)		
8954 Operating Transfers In		534,836		58,000
Change in Net Assets	\$ (485,815)	\$ 2,096,139	\$ 3,735,900	\$ 3,929,747
Net Assets - Beginning Balance	7,628,505	4,910,074	1,531,884	1,531,884
Net Assets - Ending Balance	\$ 4,910,074	\$ 1,531,884	\$ 1,531,884	\$ 1,565,731
Memo:				
4451 Equipment	\$ 3,458	\$ 3,072,976	\$ 3,735,900	\$ 3,895,900

Budget Unit **General Fund - 100**
Function General
Activity Property Management - 10670

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				
6965 Rents & Concessions	\$	\$	10	\$
Total Rev from Use of Money & Property	\$	\$	10	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$	\$	2,632	\$
7479 Other Govts-Trial Courts				3,700
Total Intergovernmental Revenue	\$	\$	2,632	\$
Charges for Services				
8193 Other Services	\$	266,842	\$	240,000
8212 Other General Reimbursement			80	
Total Charges for Services	\$	266,842	\$	240,000
Miscellaneous Revenues				
8753 Other Sales	\$	\$	6	\$
8764 Miscellaneous Revenues			462	10,000
Total Miscellaneous Revenues	\$	10,601	\$	10,000
Total Revenue	\$	277,443	\$	253,700
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$	559,503	\$	551,459
1003 Extra Help		537		9,360
1005 Overtime & Call Back		770		5,000
1010 Cafeteria Plans (Non-PERS)		28,584		28,052
1011 Salary Savings				(19,965)
1018 Taxable Meal Reimbursements		15		94
1300 P.E.R.S.		128,395		135,146
1301 F.I.C.A.		43,045		42,874
1303 Other Postemployment Benefits (OPEB)		28,204		39,314
1310 Employee Group Ins		97,698		109,311
1315 Workers Comp Insurance		1,289		1,690
1320 Retired Employee Grp Ins		5,886		2,024
1325 401 (k) Employer Match		750		11,544
Total Salaries & Benefits	\$	894,676	\$	920,347
Services & Supplies				
2051 Communication Services - Telephone	\$	6,295	\$	6,152
2052 Communication Services - Mobile Devices		3		3
2085 Household Expense				27
2140 Gen Liability Ins		4,697		7,326
2310 Employee Benefits Systems		7,706		9,689
2404 Maintenance Services				9,809
2406 Maintenance - Janitorial				2,242
2415 Campus Services-PCGC		2,018		2,436
2439 Membership/Dues				2,928
2481 PC Acquisition				900
2511 Printing		3,528		2,400
2523 Office Supplies & Exp		3,005		3,700
2524 Postage		2,271		3,000
2552 Audit Costs		2,934		2,800
2555 Prof/Spec Svcs - Purchased		26,125		37,953
2556 Prof/Spec Svcs - County		13,760		134,500
2568 MIS - Services				50,066
2701 Publications & Legal Notices		663		12,517
2709 Countywide System Charges		7,748		1,000
2727 Rents & Leases - Bldgs & Impr		3,622		2,257
2838 Special Dept Expense-1099 Reportable		2,844		2,268
2840 Special Dept Expense		14,405		1,950
2844 Training		2,393		20,699
2931 Travel & Transportation				22,762
2932 Mileage				6,900
2941 County Vehicle Mileage				200
				700
				900

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

Budget Unit **General Fund - 100**
 Function General
 Activity Property Management - 10670

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
2965 Utilities	248		2,088	2,088
Total Services & Supplies	\$ 104,265	\$ 165,469	\$ 269,940	\$ 272,158
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ (52,284)	\$	\$
Total Other Charges	\$	\$ (52,284)	\$	\$
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 6,174	\$ 5,048	\$	\$
5406 I/T-OUT Maintenance - Janitorial		1,902		
5550 I/T-OUT Administration	86,681	56,885	81,270	81,270
5552 I/T-OUT MIS Services	22,188			
5556 I/T-OUT Professional Services	58,072	101,195	87,000	87,000
5965 I/T-OUT Utilities	1,999	2,077		
Total Intrafund Transfers Out	\$ 175,114	\$ 167,107	\$ 168,270	\$ 168,270
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (118,952)	\$ (187,766)	\$ (139,377)	\$ (139,377)
5004 I/T-IN Road Fund	(438)	(4,093)	(400)	(400)
5008 I/T-IN County Office Bldg Fund	(473,835)	(352,448)	(443,008)	(443,008)
5009 I/T-IN County Library Fund	(1,106)	(4,559)	(500)	(500)
5011 I/T-IN Public Safety Fund	(2,037)	(9,103)	(2,000)	(2,000)
5025 I/T-IN Open Space Fund		(10,800)		
Total Intrafund Transfers In	\$ (596,368)	\$ (568,769)	\$ (585,285)	\$ (585,285)
Total Expenditures / Appropriations	\$ 577,687	\$ 631,870	\$ 963,223	\$ 965,006
Net Cost	\$ 300,244	\$ 360,389	\$ 709,523	\$ 711,306

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

Detail by Revenue Category and Expenditure Object	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				
6157 Sales Tax Local Trans	\$ 2,000,000	\$	\$ 2,500,000	\$ 2,500,000
6170 Other Fin Asst-TDA 1/4		2,000,000		
Total Taxes	\$ 2,000,000	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000
Licenses, Permits & Franchises				
6769 Permits	\$ 44,671	\$ 53,367	\$ 60,000	\$ 60,000
Total Licenses, Permits & Franchises	\$ 44,671	\$ 53,367	\$ 60,000	\$ 60,000
Fines, Forfeits & Penalties				
6849 Parking Fines	\$ 38	\$	\$	\$
Total Fines, Forfeits & Penalties	\$ 38	\$	\$	\$
Rev from Use of Money & Property				
6970 Investment Income	\$	\$ 29,224	\$	\$
Total Rev from Use of Money & Property	\$	\$ 29,224	\$	\$
Intergovernmental Revenue				
7151 State Highway Users Tax - Roads	\$ 8,124,460	\$ 5,781,111	\$ 6,107,637	\$ 6,107,637
7154 Highway User Excise Tax Section 2103	4,062,230	2,186,448	1,004,295	1,004,295
7251 Federal Forest Reserve - Title I	296,870	303,664	320,000	320,000
7390 State Off-Hwy Veh Reg Fees	28,627	28,245		
7391 State Highway Users Tax - 2105	1,354,077	2,567,987	2,787,300	2,787,300
Total Intergovernmental Revenue	\$ 13,866,264	\$ 10,867,455	\$ 10,219,232	\$ 10,219,232
Charges for Services				
8161 Reimbursed Road Projects	\$ 19,586	\$ 16,742	\$ 52,000	\$ 52,000
8212 Other General Reimbursement	43,979	114,077	834,000	1,034,000
8334 Traffic Control	855			
Total Charges for Services	\$ 64,420	\$ 130,819	\$ 886,000	\$ 1,086,000
Miscellaneous Revenues				
8753 Other Sales	\$ 5,268	\$	\$	\$
8764 Miscellaneous Revenues	10,136	7,885		192,254
8771 Subrogation Recovery	36,746	28,747	35,000	35,000
Total Miscellaneous Revenues	\$ 52,150	\$ 36,632	\$ 35,000	\$ 227,254
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 30,598	\$ 75,838	\$ 60,000	\$ 60,000
8752 Gain/Loss on F/A Disposal	3,150			
8779 Contributions from General Fund	3,770,896	3,770,896	3,770,900	3,770,900
8954 Operating Transfers In		379,582		
Total Other Financing Sources	\$ 3,804,644	\$ 4,226,316	\$ 3,830,900	\$ 3,830,900
Total Revenue	\$ 19,832,187	\$ 17,343,813	\$ 17,531,132	\$ 17,923,386
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 56,607	\$ 87,663	\$	\$
1002 Salaries and Wages	4,302,442	4,506,960	4,811,100	4,811,100
1003 Extra Help	79,500	67,496	114,900	114,900
1005 Overtime & Call Back	144,448	314,288	175,000	175,000
1010 Cafeteria Plans (Non-PERS)	243,095	252,770	277,400	277,400
1018 Taxable Meal Reimbursements	870	198		
1300 P.E.R.S.	923,400	1,026,527	1,185,900	1,185,900
1301 F.I.C.A.	348,299	373,818	365,800	365,800
1303 Other Postemployment Benefits (OPEB)	279,694	399,990	404,300	404,300
1304 Other Postemployment Charges (Up Front)	260,680			
1310 Employee Group Ins	905,936	1,025,397	1,036,500	1,093,692
1315 Workers Comp Insurance	255,438	249,806	212,600	212,600
1320 Retired Employee Grp Ins	561,587	614,273	657,658	639,395
1325 401 (k) Employer Match	654	711	749	749
Total Salaries & Benefits	\$ 8,362,650	\$ 8,919,897	\$ 9,241,907	\$ 9,280,836
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 46,897	\$ 40,039	\$ 42,000	\$ 42,000
2050 Communication Services - Radio	89,408	90,033	59,400	59,400
2051 Communication Services - Telephone	28,074	30,884	28,000	28,000
2052 Communication Services - Mobile Devices	7,966	11,920	13,000	13,000

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2086 Refuse Disposal	35,544	36,885	30,000	30,000
2140 Gen Liability Ins	229,345	430,966	365,010	322,060
2273 Parts	29,107	42,611	15,000	15,000
2277 Auto - Towing	110	2,530		
2290 Maintenance - Equipment	6,074	83,445		
2291 Maintenance - Computer Equip			1,900	1,900
2292 Maintenance - Software	14,678	14,673	19,750	19,750
2293 Computer Parts		456		
2310 Employee Benefits Systems		103,101	107,187	121,750
2404 Maintenance Services			68,128	68,128
2405 Materials - Bldgs & Impr	6,297	10,656	10,000	10,000
2406 Maintenance - Janitorial			33,700	33,700
2415 Campus Services-PCGC	12,171	17,121	16,183	16,183
2439 Membership/Dues	480	880	1,200	1,200
2481 PC Acquisition	9,125	7,812	8,100	8,100
2511 Printing	3,329	3,924	3,000	3,000
2522 Other Supplies	21,582	14,161	10,000	10,000
2523 Office Supplies & Exp	4,598	4,812	5,000	5,000
2524 Postage	4,319	4,445	3,990	3,990
2555 Prof/Spec Svcs - Purchased	464,077	446,405	522,800	522,800
2556 Prof/Spec Svcs - County	23,977	23,305	100,000	100,000
2564 Regular Equipment-Fleet Services	1,453,548	1,537,561	1,100,000	1,100,000
2566 Snow Equipment-Fleet Services	602,187	526,370	700,000	700,000
2568 MIS - Services		110,072	91,321	91,321
2570 Media / Video Services		360		
2701 Publications & Legal Notices	157	157		
2709 Countywide System Charges	35,863	61,267	59,231	59,231
2710 Rents & Leases - Equipment	56,907	45,105	60,999	60,999
2727 Rents & Leases - Bldgs & Impr	9,304	8,674	11,999	11,999
2744 Small Tools & Instruments	26,620	23,405	15,000	15,000
2770 Fuels & Lubricants	221,290	214,844	250,000	250,000
2775 Aggregates & Oil	807,461	954,965	500,000	1,592,254
2778 Signing & Safety Material	290,643	417,273	600,000	600,000
2840 Special Dept Expense	201,838	189,607	170,000	170,000
2844 Training	3,445	10,614	6,000	6,000
2928 I/P - Shop Supplies	4,344	4,642		
2931 Travel & Transportation	21	84	3,000	3,000
2932 Mileage	171	196		
2933 Lodging	340	2,725	2,498	2,498
2941 County Vehicle Mileage	42,009	54,777	25,000	25,000
2964 Meals/Food Purchases	786	8,203	5,002	5,002
2965 Utilities	101,465	117,673	92,000	92,000
2966 Drug & Alcohol Testing	9,240	2,438	1,700	1,700
2975 Equipment Usage - Regular	12,277	(20,590)		
2976 Snow Equipment Usage	(12,277)	20,590		
Total Services & Supplies	\$ 4,904,797	\$ 5,712,076	\$ 5,157,098	\$ 6,220,965
Other Charges				
3551 Transfer Out A-87 Costs	\$ 270,099	\$ 267,416	\$ 272,764	\$ 316,700
Total Other Charges	\$ 270,099	\$ 267,416	\$ 272,764	\$ 316,700
Capital Assets				
4451 Equipment	\$ 1,643,033	\$ 2,080,874	\$ 1,434,000	\$ 3,026,000
Total Capital Assets	\$ 1,643,033	\$ 2,080,874	\$ 1,434,000	\$ 3,026,000
Other Financing Uses				
3776 Contrib Auto Working Capital	\$ 7,425	\$ 2,184	\$	\$
Total Other Financing Uses	\$ 7,425	\$ 2,184	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 94,519	\$	\$	\$
5404 I/T-OUT Maintenance - Services	88,884	56,556	40,000	40,000
5405 I/T-OUT Maintenance - Bldgs & Imprv	3,200	5,265	5,000	5,000
5406 I/T-OUT Maintenance - Janitorial		25,509		
5550 I/T-OUT Administration	335,964	305,896	399,475	399,475

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
5552 I/T-OUT MIS Services	60,213			
5556 I/T-OUT Professional Services	488,975	522,541	250,000	250,000
5965 I/T-OUT Utilities	41,841	45,337		
Total Intrafund Transfers Out	\$ 1,113,596	\$ 961,104	\$ 694,475	\$ 694,475
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (4,319)	\$ (62,774)	\$ (10,000)	\$ (10,000)
5004 I/T-IN Road Fund	(57,722)	(721,489)	(50,000)	(50,000)
5008 I/T-IN County Office Bldg Fund	(15,697)	(51,421)	(13,000)	(13,000)
5026 I/T-IN Advertising & Promotion Fund	(63,000)	(77,306)	(100,000)	(100,000)
Total Intrafund Transfers In	\$ (140,738)	\$ (912,990)	\$ (173,000)	\$ (173,000)
Total Expenditures / Appropriations	\$ 16,160,862	\$ 17,030,561	\$ 16,627,244	\$ 19,365,976
Net Cost	\$ (3,671,325)	\$ (313,252)	\$ (903,888)	\$ 1,442,590

County of Placer
Operation of Enterprise Fund
Fiscal Year 2016-17

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

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				
8105 Direct Charges	71,938	62,251	70,000	70,000
8174 Landfill Fees	1,284,950	1,342,771	1,310,000	1,310,000
Total Operating Revenues	\$ 1,356,888	\$ 1,405,022	\$ 1,380,000	\$ 1,380,000
Operating Expenses				
1315 Workers Comp Insurance	388	435		
2050 Communication Services - Radio	5,091	5,091	5,000	5,000
2086 Refuse Disposal	2,674		5,500	5,500
2140 Gen Liability Ins	93	802	910	803
2273 Parts		165		
2290 Maintenance - Equipment			4,000	4,000
2404 Maintenance Services	680	1,980	2,000	2,000
2405 Materials - Bldgs & Impr	1,061	1,970	25,000	25,000
2508 Collection Charges	608	662	1,000	1,000
2511 Printing	24,571	16,523	25,000	25,000
2522 Other Supplies			5,000	5,000
2524 Postage	8,907	2,515	10,093	10,093
2549 Construction Projects		23,915	50,000	50,000
2550 Administration	10,844	8,363	11,077	11,077
2555 Prof/Spec Svcs - Purchased	332,626	388,360	505,000	505,000
2556 Prof/Spec Svcs - County	33,919	41,389	30,000	30,000
2559 County Litter Program	3,968	3,099	8,000	8,000
2701 Publications & Legal Notices	11,451	13,865	15,000	15,000
2709 Countywide System Charges	618	2,383	2,656	2,656
2710 Rents & Leases - Equipment			3,000	3,000
2744 Small Tools & Instruments	195	784	2,000	2,000
2770 Fuels & Lubricants		63		
2838 Special Dept Expense-1099 Reportable	31,356	13,269		
2840 Special Dept Expense	127,920	128,832	210,500	210,500
2862 Landfill Dump Fee		2,766		
2931 Travel & Transportation	356	2	500	500
2932 Mileage	623	519	1,000	1,000
2933 Lodging	447		300	300
2964 Meals/Food Purchases	102		300	300
2965 Utilities	3,341	3,797	5,000	5,000
2970 Water & Sewage - Special Districts	7,095	98,884	115,640	115,640
2971 Environmental Engineering Services	473,930	532,676	549,880	549,880
3551 Transfer Out A-87 Costs			7,040	7,040
3702 Bldg & Impr Depreciation	44,403	44,403		
5600 Appropriation for Contingencies			25,000	25,000
Total Operating Expenses	\$ 1,127,267	\$ 1,337,512	\$ 1,625,396	\$ 1,625,289
Operating Income (Loss)	\$ 229,621	\$ 67,510	\$ (245,396)	\$ (245,289)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(10,522)	(6,902)		4,311
6950 Interest	193,898	240,242	180,000	180,000
6970 Investment Income	(3,538)	45,621		
7423 State Aid - Recycling	29,213	29,914		
Total Non-Operating Revenue (Expenses)	\$ 209,051	\$ 308,875	\$ 180,000	\$ 184,311
Income Before Capital Contributions and Transfers	\$ 438,672	\$ 376,385	\$ (65,396)	\$ (60,978)
3778 Operating Transfer Out - Capital Imprvmt	(510,000)	(100,000)	(500,000)	(500,000)
8333 Capital Asset Transfer (In)		121,819		
Change in Net Assets	\$ (71,328)	\$ 398,204	\$ (565,396)	\$ (560,978)
Net Assets - Beginning Balance	20,150,645	20,079,315	19,957,643	19,957,643
Net Assets - Ending Balance	\$ 20,079,315	\$ 19,957,643	\$ 19,392,247	\$ 19,396,665

Memo:

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

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	\$ 679	\$ 915	\$	\$
6970 Investment Income		219		
Total Rev from Use of Money & Property	\$ 679	\$ 1,134	\$	\$
Intergovernmental Revenue				
7150 State Aid Aviation	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Intergovernmental Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Revenue	\$ 10,679	\$ 11,134	\$ 10,000	\$ 10,000
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 1,832	\$	\$ 5,000	\$ 5,000
2273 Parts		555		
2522 Other Supplies	1,687			
2534 Operating Materials		1,739		
2555 Prof/Spec Svcs - Purchased		1,100	15,000	15,000
2556 Prof/Spec Svcs - County			4,000	4,000
2965 Utilities	306	128	1,000	1,000
Total Services & Supplies	\$ 3,825	\$ 3,522	\$ 25,000	\$ 25,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,500	\$ 2,500
Total Appropriation for Contingencies	\$	\$	\$ 2,500	\$ 2,500
Total Expenditures / Appropriations	\$ 3,825	\$ 3,522	\$ 27,500	\$ 27,500
Net Cost	\$ (6,854)	\$ (7,612)	\$ 17,500	\$ 17,500

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2016-17

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

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				
8212 Other General Reimbursement		22,000		
8236 Passenger Fare - Transp Services	392,408	347,861	448,000	487,800
8761 Insurance Refunds	3,029			
8764 Miscellaneous Revenues	94,238	139,974		
Total Operating Revenues	\$ 489,675	\$ 509,835	\$ 448,000	\$ 487,800
Operating Expenses				
1001 Employee Paid Sick Leave	(4,811)	5,082		
1002 Salaries and Wages	126,958	133,142	135,600	135,600
1003 Extra Help	95,224	31,074		
1004 Accr Compensated Leave	3,987	47,036		
1005 Overtime & Call Back	88,684	116,538	67,000	67,000
1008 Salaries & Wages-Oper	782,191	1,035,562	1,133,000	1,133,000
1009 Extra Help-Oper			37,000	37,000
1010 Cafeteria Plans (Non-PERS)	6,509	6,782	65,400	65,400
1018 Taxable Meal Reimbursements	157	262		
1300 P.E.R.S.	191,931	257,692	308,200	308,200
1301 F.I.C.A.	81,540	98,141	97,000	97,000
1303 Other Postemployment Benefits (OPEB)	64,039	112,564	124,500	124,500
1308 PERS Pension Expense	(25,090)	(54,723)		
1309 OPEB Expense	(44,456)	(186,101)		
1310 Employee Group Ins	160,786	212,975	271,600	247,594
1315 Workers Comp Insurance	19,841	30,458	30,200	30,200
1320 Retired Employee Grp Ins	55,354	62,258	67,900	72,622
2020 Clothes & Personal Supplies	11,709	15,879	10,000	10,000
2050 Communication Services - Radio	7,800	12,949	8,600	8,600
2051 Communication Services - Telephone	20,817	20,030	23,000	23,000
2052 Communication Services - Mobile Devices	633	494		
2086 Refuse Disposal	8,553	8,052	7,000	20,000
2140 Gen Liability Ins	94,012	119,374	133,500	123,164
2273 Parts	2,309	9,386	4,000	4,000
2290 Maintenance - Equipment	698,826	786,368	650,000	788,500
2291 Maintenance - Computer Equip			1,800	1,800
2292 Maintenance - Software		112		
2310 Employee Benefits Systems	36,732	24,099	26,500	36,947
2404 Maintenance Services	159,972	69,325	20,000	20,000
2405 Materials - Bldgs & Impr	19,904	36,405		
2406 Maintenance - Janitorial		55,144	56,500	56,500
2439 Membership/Dues	2,108	2,108	2,200	2,200
2481 PC Acquisition		812	2,500	2,500
2511 Printing	6,794	4,229	7,000	7,000
2521 Operating Supplies	44			20,800
2522 Other Supplies	2,517	190	2,500	2,500
2523 Office Supplies & Exp	1,319	2,010	2,000	2,000
2524 Postage	1,688	1,866	1,700	1,700
2534 Operating Materials	12,905	18,706	8,000	8,000
2550 Administration	128,956	147,006	175,800	175,800
2555 Prof/Spec Svcs - Purchased	414,376	554,340	419,300	561,200
2556 Prof/Spec Svcs - County	213,099	248,250	139,400	139,400
2568 MIS - Services		21,107	14,500	14,500
2701 Publications & Legal Notices	76	749		
2709 Countywide System Charges	7,665	14,790	15,700	15,700
2770 Fuels & Lubricants	173,581	168,225	264,000	281,700
2838 Special Dept Expense-1099 Reportable	3,869	360		
2840 Special Dept Expense	6,329	64,346	3,500	3,500
2844 Training		2,000	1,000	1,000
2898 No Tahoe Resort Assn		63		
2931 Travel & Transportation			500	500
2932 Mileage	396			
2933 Lodging	576			
2941 County Vehicle Mileage	55,220	77,555	57,000	63,000

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	759	201		
2965 Utilities	69,265	75,977	72,000	72,000
2966 Drug & Alcohol Testing	3,022	713	3,500	3,500
3551 Transfer Out A-87 Costs				
3701 Equipment Depreciation	117,412	116,770		
3702 Bldg & Impr Depreciation	107,795	107,795		
3705 Land Impr Depreciation	6,662	6,662		
5600 Appropriation for Contingencies			56,000	71,000
Total Operating Expenses	\$ 4,000,544	\$ 4,703,189	\$ 4,526,400	\$ 4,860,127
Operating Income (Loss)	\$ (3,510,869)	\$ (4,193,354)	\$ (4,078,400)	\$ (4,372,327)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(112,350)	(54,555)	(57,700)	(57,799)
6170 Other Fin Asst-TDA 1/4	1,563,558	1,681,327	1,697,000	1,742,000
6769 Permits	1,502			
6950 Interest	3,439	(736)	1,500	1,500
6970 Investment Income	(116)	288		
7249 Federal Aid Construction		697,464	627,700	627,700
7255 Federal Operating Assistance	681,521	678,534	660,000	660,000
7300 State Transit Assistance Fund	250,467	234,429	250,000	250,000
8771 Subrogation Recovery		4,537		
8780 Contributions from Other Funds	491,275	941,951	1,042,600	1,280,700
8782 Contributions from Oth Govt Agencies	519,866	732,821	2,268,300	2,268,300
Total Non-Operating Revenue (Expenses)	\$ 3,399,162	\$ 4,916,060	\$ 6,489,400	\$ 6,772,401
Income Before Capital Contributions and Transfers	\$ (111,707)	\$ 722,706	\$ 2,411,000	\$ 2,400,074
8954 Operating Transfers In		1,037,922		
Change in Net Assets	\$ (111,707)	\$ 1,760,628	\$ 2,411,000	\$ 2,400,074
Net Assets - Beginning Balance	5,250,519	3,642,525	(690,920)	(690,920)
Net Assets - Ending Balance	\$ 3,642,525	\$ (690,920)	\$ (690,920)	\$ (701,846)
Memo:				
4451 Equipment	\$ 6,872	\$ 1,945,511	\$ 2,411,000	\$ 2,411,000