COUNTY EXECUTIVE OFFICE
APPROPRIATION SUMMARY
Fiscal Year 2012-13

ADMINISTERED BY: **COUNTY EXECUTIVE OFFICER**

Appropriations	FY 2011-12 Budget	FY 2011-12 Position Allocations	FY 2012-13 Recommended Budget	FY 2012-13 Percent Change	FY 2012-13 Position Allocations
GENERAL FUND					
County Executive	$ 4,691,570	32	$ 4,839,506	3.2%	32
Board of Supervisors	$ 1,671,121	11	$ 1,712,556	2.5%	11
Clerk of the Board	$ 751,792	7	$ 815,242	8.4%	7
Economic Development	$ 1,007,570	3	$ 961,550	-4.6%	3
Organizational Development Division	$ 392,615	4	$ 452,615	15.3%	4
Emergency Services / Community Outreach	$ 2,449,751	10	$ 1,439,541	-41.2%	10
Disaster Response / Recovery	$ 200,000	0	$ 200,000	n/a	0
Subtotal General Fund	$ 11,164,419	67	$ 10,421,010	-6.7%	67
OTHER OPERATING FUND					
Fire Control - Fund 170	$ 3,013,216	0	$ 3,309,209	9.8%	0
INTERNAL SERVICE FUNDS					
General Liability Insurance* - Fund 270/800	$ 5,487,100	7	$ 5,468,262	-0.3%	7
Workers Compensation* - Fund 270/810	$ 4,066,836	5	$ 4,037,127	-0.7%	5
Subtotal Internal Service Funds	$ 9,553,936	12	$ 9,505,389	-0.5%	12
TOTAL ALL FUNDS	$ 23,731,571	79	$ 23,235,608	-2.1%	79

*Budget includes total operating expenses and fixed assets.

Mission Statement

County Executive Office: To support and implement Board of Supervisors' policies and priorities, provide organizational direction and leadership, coordinate strategic and regional planning efforts, and ensure efficient and effective management of county workforce and activities. To provide emergency response capability, disaster recovery and response, public safety, and fire protection.

Board of Supervisors: To act as the legislative arm of county government and provide responsive leadership, governance, effective oversight of county services, and involve citizens and communities in processes that determine and enhance Placer County's future.

Budget Summary and Changes

The total of all FY 2012-13 operating budget appropriations for the County Executive Office is $23,235,608, a 2.1% decrease compared to FY 2011-12. This amount includes $10.4 million to support General Fund appropriations and $12.8 million to support internal service fund and other operating funds. The $10,421,010 to support General Fund appropriations reflects a 6.7% decrease over the current fiscal year largely due to the exclusion of the Homeland Security Grant in the Emergency Services / Community Outreach appropriation. The funding level for this grant is not known at this time and, as in previous years, the Homeland Security Grant expenditures and offsetting revenues will be added in the Final Budget, along with residual amounts from previous grants.

Expenditures for Internal Service Fund appropriations of General Liability and Workers Compensation total $9,505,389, representing less than a 1% decrease since FY 2011-12. This is due to adhering to the base budget requirement generating reductions in various professional services and supplies to offset increasing insurance costs for Workers' Compensation and various employee benefits in both appropriations. Charges to departments for General Liability and Workers' Compensation programs are reduced by a total of $377,374 or 13% below FY 2011-12 due to aligning the confidence level for the loss contingency at the 80% level which remains consistent with the Budget and Finance Policy. Funded positions are 69, equal to the FY 2011-12 Final Budget, and a reduction of 12 (14.8%) since FY 2007-08.

Department Comments

The County Executive Officer is the chief administrative official, responsible for efficient and proper management of county affairs as prescribed in the County Charter and as directed by Board action and policy. The County Executive Office (CEO) coordinates the work of all departments, both appointed and elected, to ensure cohesive countywide services for Placer County residents, businesses, and visitors. The Department includes five divisions responsible for the annual budget / long-range planning / countywide policy / legislation, emergency services coordination, economic development, risk management, and community outreach.

The November 23, 2010 reorganization combining the Board of Supervisors Department with the CEO Department has resulted in greater coordination between divisions in all areas. This increased efficiency and coordination reflects the County's ongoing commitment to open communication and sets an important foundation for the incoming County Executive Officer.

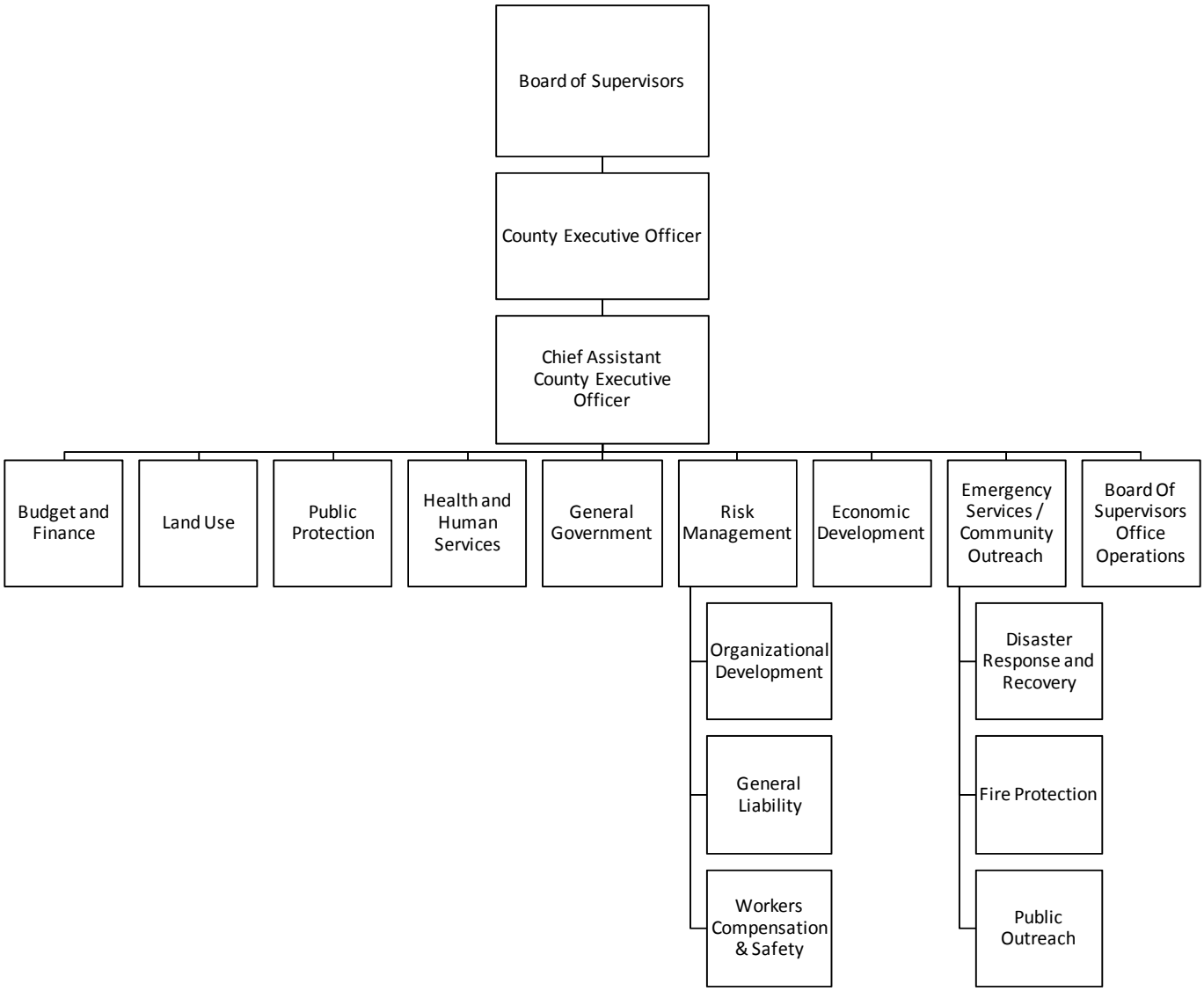
Following several years of economic decline, the economy appears to have stabilized to some degree although cost pressures continue to exist and the revenue outlook remains less certain than before the economic decline. Just as the Board's long-term planning prior to the economic downturn created flexibility to mitigate significant impacts, moving towards a more stabilized and re-benched economy dictates the need to develop and implement a comprehensive budget strategy for the future. Pursuant to March 27, 2012 Board direction, CEO staff is finalizing a multi-year budget strategy to more fully meet the intent of the Budget and Financial Policy as well as the short-term and long-term priorities of the Board.

The CEO's Office will continue to strive to ensure that County constituents continue to receive quality services in light of reduced resources and staffing. In doing so, we will continue to work collaboratively with the Board of Supervisors, department management and staff, our community, and regional partners to prioritize available resources to best meet the needs of Placer County residents in the most cost effective manner. The County Executive Office continues to monitor the ever-changing fiscal climate and associated fluctuations in revenues as well as demands for services. We will work closely with all county departments to advocate for local programs that provide quality services to the residents of Placer County. The County Executive Office also advocates at the Federal and State levels, and participates in statewide associations and committees to maximize local flexibility in meeting Federal / State / locally directed priorities.

Consistent refinement and development of county policies and procedures will continue so that we meet identified needs in the areas of administrative rules, labor relations and other key policy areas. Review of best practices, goals and priorities of the Board of Supervisors will provide more opportunities to achieve efficiencies for Placer County.

Final Budget Changes from the Proposed Budget

COUNTY EXECUTIVE OFFICE / BOARD OF SUPERVISORS



County Executive Office 10040

Program Purpose: To support effective and efficient administration of county government; prepare administrative, fiscal, and operational policy recommendations for the Board of Supervisors (BOS) as appropriate; support and guide department staff in implementing Board policies and priorities; represent Board interests in a variety of intergovernmental and regional settings; and manage the County's workforce and resources.

Major Budget Adjustments Proposed for FY 2012-13

- Includes full funding for 28 positions
- Net Budget increase of $150k due to increased reimbursement to General Liability for administrative support for labor negotiations and other adjustments offset by increases in reimbursements for services resulting in flat General Fund support

Board of Supervisors 10010

Program Purpose: Support the governing activities of the five-member elected Placer County Board of Supervisors. Also, act as the Board's liaison with the public, county departments and other agencies, as well as supporting Board members at various meetings, interfacing with other legislative agencies and responding to constituent inquiries.

Major Budget Adjustments Proposed for FY 2012-13

- Increase $55,000 for various service and supply cost increases, offset by reimbursement revenue
- Assistant aide budgeted expense ($33,500) moved from Professional Services to Extra Help

Clerk of the Board 10020

Program Purpose: Staff support to the five elected Placer County Supervisors by preparing agendas, recording minutes and retaining records for Board meetings and public hearings. The Clerk of the Board also provides information referral and reception services to the public at the Placer County Administration Center.

Major Budget Adjustment Proposed for FY 2012-13

- Increase General Fund support $63,450, to fund costs related to the support of the Assessment Appeals Board and other services ($50,000), and various other costs ($13,450)

Economic Development 11120

Program Purpose: Attracts new investment to the County and expands the current economic base by creating new primary wage earning jobs; provides opportunities for all wage earners regardless of skill level or educational background; supports existing business through training opportunities; and encourages tourism and commercial filming and redevelopment in core business areas.

Major Budget Adjustments Proposed for FY 2012-13

- $40,000 added to marketing budget for business attraction and retention programs
- Reduction in Professional Services for contracts with Tahoe business associations due to dissolution of the Redevelopment Agency offset by a corresponding reduction in revenue
- Reduction in Professional Services costs for Placer County Visitors Bureau to recoup $27,000 of the $54,000 advance for moving expenses

Organizational Development 12000

Program Purpose: Provides training and career development for employees; develops and implements custom training and specialized services requested by county departments and other government agencies; and coordinates employee recognition and award programs.

Major Budget Adjustments Proposed for FY 2012-13

- Increase $51,649 to restore funding for staff development training
- Reduce $15,207 in administrative costs

Emergency Services / Community Outreach 22310

Program Purpose: Plans for, directs and manages county support of response operations for emergency incidents such as wildland fires, floods, severe storms, hazardous materials releases, train derailments and any other natural or man-made emergencies. Coordinates countywide recovery operations after each qualifying emergency. Serves as the County's contract administrator for the fire protection contract with California Department of Forestry and Fire Protection (CalFIRE). Coordinates and manages countywide hazardous materials response program. Ensures county readiness and preparedness through development and maintenance of incident specific and all-hazard emergency plans. Manages participation in Pre-disaster Mitigation, Assistance to Firefighter, Volunteer Firefighter Assistance, Homeland Security and Emergency Management Performance grant programs. Facilitates training and multi-discipline, multi-jurisdiction exercises. Provides staff oversight of all emergency medical services in the County in cooperation with Sierra - Sacramento Valley Emergency Medical Services Authority. Provides public information and community outreach support to all county departments. Provides Board of Supervisors support as requested.

Major Budget Adjustment Proposed for FY 2012-13

- Decrease of $1,077,540 in revenues and related expenditures from Federal Homeland Security Grant. FY 2012-13 amount to be added at Final Budget once additional information is known about the grant amount, consistent with prior practice

Disaster Response & Recovery 22350

Program Purpose: Provides readily available funding for immediate and necessary disaster response costs.

Fire Services 22160

Program Purpose: Fire prevention and protection in those areas of Placer County not served by independent fire protection districts or municipal fire departments is provided by a combination of a contract with CalFIRE and eight volunteer fire companies, all operated by CAL FIRE under the name "Placer County Fire (PCF)." In addition, PCF personnel comprise the members of the Central Division of the County's Interagency Hazardous Materials Response Team (Hazmat team) which responds with other fire entities, law enforcement, and the Environmental Health Division of the Department of Health and Human Services countywide.

Major Budget Adjustment Included in FY 2011-12

- Increase $13,418 in revenue and expenditures for 2011 Assistance to Firefighters Grant award

Major Budget Adjustment Proposed for FY 2012-13

- Increase $449,091 in revenue and expenditures for Capital Improvement Plan update, mapping system, and air unit funded through capital mitigation fees and reserves for capital replacement

General Liability Insurance (Internal Service Fund) 09800

Program Purpose: Administers and controls claim costs by reducing and avoiding risks, and obtains insurance and maintains an adequate reserve to pay for all liability claims and related costs.

Major Budget Adjustments Proposed for FY 2012-13

- Increase expenditure by $100,000 for CSAC Excess Insurance Renewal for Fire Package
- Reduce expenditure by $153,120 for internal County Professional Services
- Increase expenditure and 100% offsetting revenue by $100,000 for Subrogation
- Reduce revenue by $286,067 for charges to departments due to change in loss contingency confidence level to 80%

Workers Compensation Fund (Internal Service Fund) 09810

Program Purpose: Administers and controls claim costs by promoting worker health, promoting safe operations and activities, manages worker injury claims, and maintains adequate reserves to pay claims and related costs. Manages and administers countywide leave management and return to work program.

Major Budget Adjustments Proposed for FY 2012-13

- Increase expenditure by $147,000 for CSAC Excess Insurance Renewal for Liability Package
- Reduce expenditure by $200,000 for Judgments and Damages
- Reduce revenue by $385,674 for charges to departments due to change in loss contingency confidence level to 80%

FUNDED POSITIONS

CHANGES IN FUNDED POSITIONS	FY 2007-08 FINAL BUDGET	FY 2011-12 FINAL BUDGET	FY 2012-13 PROPOSED BUDGET
County Executive Office	81	69	69

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	$ 51,307	$ 65,000	$ 65,000	$
Total Taxes	**$ 51,307**	**$ 65,000**	**$ 65,000**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 4,416	$	$	$
8782 Contributions from Oth Govt Agencies	1,918	19,000		
Total Intergovernmental Revenue	**$ 6,334**	**$ 19,000**	**$**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 20,302	$ 50,000	$ 200,000	$
8215 Administrative Support Services	252,884	93,807	110,744	
8269 Planning - At Cost Projects Fees	11,312	15,000	15,000	
Total Charges for Services	**$ 284,498**	**$ 158,807**	**$ 325,744**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 18,389	$	$	$
Total Other Financing Sources	**$ 18,389**	**$**	**$**	**$**
Total Revenue	**$ 360,528**	**$ 242,807**	**$ 390,744**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 43,703	$	$	$
1002 Salaries and Wages	2,810,044	2,794,264	2,851,133	
1003 Extra Help	23,544	5,000	5,000	
1005 Overtime & Call Back	5,818	10,000	10,000	
1006 Sick Leave Payoff	2,000			
1011 Salary Savings		(44,821)	(44,821)	
1018 Taxable Meal Reimbursements	322			
1300 P.E.R.S.	619,241	745,325	769,149	
1301 F.I.C.A.	197,134	184,499	185,553	
1303 Other - Post Employment Benefits	211,242	174,963	196,336	
1310 Employee Group Ins	262,915	250,940	248,935	
1315 Workers Comp Insurance		12,360	4,223	
1325 401 (k) Employer Match	15,454	14,966	21,000	
Total Salaries & Benefits	**$ 4,191,417**	**$ 4,147,496**	**$ 4,246,508**	**$**
Services & Supplies				
2051 Communications - Telephone	$ 40,357	$ 60,000	$ 42,000	$
2052 Mobile Communication Devices	7,108	5,800	7,000	
2274 Delivery & Freight Charges	10			
2292 Maintenance - Software	1,038			
2439 Membership/Dues	342	5,000	1,000	
2481 PC Acquisition			12,000	
2511 Printing	24,877	29,000	29,000	
2522 Other Supplies	46	2,095	500	
2523 Office Supplies & Exp	9,879	18,000	15,000	
2524 Postage	570	750	600	
2543 Investigators	22			
2550 Administration	133,402			
2555 Prof/Spec Svcs - Purchased	187,990	274,800	230,500	
2556 Prof/Spec Svcs - County	48,347	112,081	173,376	
2701 Publications & Legal Notices	530	1,000	1,000	
2709 Countywide System Charges	4,102	3,999	9,461	
2727 Rents & Leases - Bldgs & Impr	9			
2838 Special Dept Expense-1099 Reportable	970			
2840 Special Dept Expense	1,663	35,000	85,000	
2844 Training	360	3,500	1,000	
2931 Travel & Transportation	177	6,800	2,000	
2932 Mileage	180	2,500	1,000	
2933 Lodging	2,016	3,500	2,200	
2941 County Vehicle Mileage	(3,636)	20,000	15,168	
2964 Meals/Food Purchases	2,091	5,800	2,500	
2965 Utilities	62			

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services & Supplies	**$ 462,512**	**$ 589,625**	**$ 630,305**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 6,497	$	$	$
5405 I/T Maintenance - Bldgs & Improvements		2,000	2,000	
5552 I/T - MIS Services	97,488	93,424	87,692	
5556 I/T - Professional Services	10,940			
Total Intrafund Transfers Out	**$ 114,925**	**$ 95,424**	**$ 89,692**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (208,971)	$ (88,323)	$ (77,947)	$
5010 I/T - Fire Protection Fund	(49,472)	(52,652)	(49,052)	
Total Intrafund Transfers In	**$ (258,443)**	**$ (140,975)**	**$ (126,999)**	**$**
Total Expenditures / Appropriations	**$ 4,510,411**	**$ 4,691,570**	**$ 4,839,506**	**$**
Net Cost	**$ 4,149,883**	**$ 4,448,763**	**$ 4,448,762**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **Board of Supervisors - 10010**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 5,289	$	$	$
Total Intergovernmental Revenue	**$ 5,289**	**$**	**$**	**$**
Charges for Services				
8261 Other Multi Dept Applications	$	$	$ 55,000	$
Total Charges for Services	**$**	**$**	**$ 55,000**	**$**
Total Revenue	**$ 5,289**	**$**	**$ 55,000**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 3,349	$	$	$
1002 Salaries and Wages	922,400	877,735	875,782	
1003 Extra Help	21,668		33,500	
1005 Overtime & Call Back		250	250	
1011 Salary Savings		(13,565)	(13,565)	
1300 P.E.R.S.	174,018	224,822	218,945	
1301 F.I.C.A.	72,198	67,146	69,579	
1303 Other - Post Employment Benefits	81,384	68,736	105,180	
1310 Employee Group Ins	98,065	96,852	73,550	
1315 Workers Comp Insurance		1,461	1,461	
1325 401 (k) Employer Match	6,021	7,500	7,500	
Total Salaries & Benefits	**$ 1,379,103**	**$ 1,330,937**	**$ 1,372,182**	**$**
Services & Supplies				
2050 Communications - Radio	$ 225	$ 1,000	$ 1,000	$
2051 Communications - Telephone	42,735	67,540	67,500	
2052 Mobile Communication Devices	11,982	11,320	10,000	
2290 Maintenance - Equipment	192	1,000	1,000	
2291 Maintenance - Computer Equip		500	500	
2439 Membership/Dues	3,122	2,650	3,500	
2481 PC Acquisition	1,373	2,500	2,500	
2511 Printing	7,089	10,000	9,500	
2522 Other Supplies	7,828	9,000	8,000	
2523 Office Supplies & Exp		1,000	1,000	
2524 Postage	3,719	5,000	4,500	
2550 Administration	35,522	22,000	23,400	
2555 Prof/Spec Svcs - Purchased	(684)	22,000	22,000	
2709 Countywide System Charges	1,110	1,136	1,136	
2711 Rents & Leases - Auto		200		
2727 Rents & Leases - Bldgs & Impr	3,981	5,000	4,500	
2770 Fuels & Lubricants	349	2,000	1,500	
2838 Special Dept Expense-1099 Reportable	227			
2840 Special Dept Expense	2,935	10,460	10,000	
2844 Training	85	200	500	
2931 Travel & Transportation	3,127	7,000	7,000	
2932 Mileage	10,435	16,000	16,000	
2933 Lodging	4,929	5,000	5,500	
2939 Commission Reimbursements		1,000	2,500	
2941 County Vehicle Mileage	26,621	42,000	42,662	
2964 Meals/Food Purchases	10,771	12,502	12,500	
Total Services & Supplies	**$ 177,673**	**$ 258,008**	**$ 258,198**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 952	$	$	$
5550 I/T - Administration	86,775	20,527	20,527	
5552 I/T - MIS Services	62,436	61,649	61,649	
Total Intrafund Transfers Out	**$ 150,163**	**$ 82,176**	**$ 82,176**	**$**
Total Expenditures / Appropriations	**$ 1,706,939**	**$ 1,671,121**	**$ 1,712,556**	**$**
Net Cost	**$ 1,701,650**	**$ 1,671,121**	**$ 1,657,556**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **Clerk of the Board - 10020**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 213	$	$	$
Total Intergovernmental Revenue	**$ 213**	**$**	**$**	**$**
Charges for Services				
8215 Administrative Support Services	$ 750	$	$	$
8218 Forms and Photocopies	339	100	100	
8261 Other Multi Dept Applications	5,748	6,000	6,000	
Total Charges for Services	**$ 6,837**	**$ 6,100**	**$ 6,100**	**$**
Total Revenue	**$ 7,050**	**$ 6,100**	**$ 6,100**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 1,560	$ 1,224	$	$
1002 Salaries and Wages	306,720	319,290	319,240	
1011 Salary Savings		(5,346)	(5,346)	
1300 P.E.R.S.	68,736	79,619	82,148	
1301 F.I.C.A.	23,925	24,426	24,422	
1303 Other - Post Employment Benefits	36,993	31,243	35,060	
1310 Employee Group Ins	42,160	45,326	47,646	
1315 Workers Comp Insurance		182	1,035	
1325 401 (k) Employer Match	1,921	1,500	750	
Total Salaries & Benefits	**$ 482,015**	**$ 497,464**	**$ 504,955**	**$**
Services & Supplies				
2050 Communications - Radio	$ 45,000	$ 45,000	$ 45,000	$
2051 Communications - Telephone	7,302	8,400	7,500	
2290 Maintenance - Equipment		500	500	
2291 Maintenance - Computer Equip		500	500	
2439 Membership/Dues	647	550	550	
2511 Printing	12,032	12,000	12,000	
2522 Other Supplies		300	300	
2523 Office Supplies & Exp	1,097	2,000	2,000	
2524 Postage	3,882	5,000	4,500	
2554 Commissioner's Fees	7,712	6,000	6,000	
2555 Prof/Spec Svcs - Purchased	70,484	98,400	98,400	
2556 Prof/Spec Svcs - County	3,155	27,806	77,806	
2701 Publications & Legal Notices	11,166	12,500	12,500	
2709 Countywide System Charges	707	699	1,514	
2840 Special Dept Expense		3,500	2,500	
2841 Golden Sierra IR/OJT	2,349			
2844 Training	58			
2931 Travel & Transportation	622	1,000	1,000	
2932 Mileage	782	1,000	1,000	
2933 Lodging	492			
2941 County Vehicle Mileage	42	250	100	
2964 Meals/Food Purchases	997		1,000	
Total Services & Supplies	**$ 168,526**	**$ 225,405**	**$ 274,670**	**$**
Intrafund Transfers Out				
5552 I/T - MIS Services	$ 18,101	$ 28,923	$ 35,617	$
Total Intrafund Transfers Out	**$ 18,101**	**$ 28,923**	**$ 35,617**	**$**
Total Expenditures / Appropriations	**$ 668,642**	**$ 751,792**	**$ 815,242**	**$**
Net Cost	**$ 661,592**	**$ 745,692**	**$ 809,142**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 97	$	$	$
8782 Contributions from Oth Govt Agencies	139,633	112,120	96,600	
Total Intergovernmental Revenue	**$ 139,730**	**$ 112,120**	**$ 96,600**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 102,890	$	$	$
Total Charges for Services	**$ 102,890**	**$**	**$**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 8,815	$ 6,000	$ 7,500	$
Total Miscellaneous Revenues	**$ 8,815**	**$ 6,000**	**$ 7,500**	**$**
Other Financing Sources				
8778 RDA Contribution from other Governments	$ 86,666	$	$	$
8780 Contributions from Other Funds	178,870	190,000	185,000	
Total Other Financing Sources	**$ 265,536**	**$ 190,000**	**$ 185,000**	**$**
Total Revenue	**$ 516,971**	**$ 308,120**	**$ 289,100**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 336,744	$ 254,031	$ 254,033	$
1003 Extra Help	9,001	7,300	10,000	
1005 Overtime & Call Back	1,024			
1011 Salary Savings		(2,119)	(2,119)	
1018 Taxable Meal Reimbursements	40			
1300 P.E.R.S.	71,495	64,508	67,175	
1301 F.I.C.A.	25,610	18,489	18,183	
1303 Other - Post Employment Benefits	29,311	19,245	21,036	
1310 Employee Group Ins	42,272	33,093	31,178	
1315 Workers Comp Insurance		748	524	
Total Salaries & Benefits	**$ 515,497**	**$ 395,295**	**$ 400,010**	**$**
Services & Supplies				
2051 Communications - Telephone	$ 14,770	$ 14,100	$ 14,100	$
2052 Mobile Communication Devices	2,763	2,700	2,000	
2290 Maintenance - Equipment	150			
2439 Membership/Dues	13,073	31,000	31,000	
2511 Printing	21,938	19,000	19,000	
2522 Other Supplies	340			
2523 Office Supplies & Exp	4,637	5,000	5,000	
2524 Postage	9,255	9,700	9,700	
2555 Prof/Spec Svcs - Purchased	461,497	409,966	317,727	
2556 Prof/Spec Svcs - County	334	479	337	
2701 Publications & Legal Notices	(11)			
2709 Countywide System Charges	367	404	933	
2838 Special Dept Expense-1099 Reportable	8,867			
2840 Special Dept Expense	43,914	79,334	119,871	
2844 Training	495	1,000	1,000	
2931 Travel & Transportation	128	1,000	1,000	
2932 Mileage	12			
2941 County Vehicle Mileage	3,809	5,000	2,000	
2964 Meals/Food Purchases	256	2,000	2,000	
Total Services & Supplies	**$ 586,594**	**$ 580,683**	**$ 525,668**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 39,743	$ 36,825	$ 37,500	$
5550 I/T - Administration	19,459	16,664	19,376	
5552 I/T - MIS Services	16,966	17,103	16,696	
5965 I/T Utilities	12,022	11,000	12,300	
Total Intrafund Transfers Out	**$ 88,190**	**$ 81,592**	**$ 85,872**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (50,000)	$ (50,000)	$ (50,000)	$
Total Intrafund Transfers In	**$ (50,000)**	**$ (50,000)**	**$ (50,000)**	**$**

County of Placer

Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures / Appropriations	$ 1,140,281	$ 1,007,570	$ 961,550	$
Net Cost	$ 623,310	$ 699,450	$ 672,450	$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **General**
Activity **Organization Development Division - 12000**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8297 Training Fees	$ 42	$	$	$
Total Charges for Services	**$ 42**	**$**	**$**	**$**
Miscellaneous Revenues				
8761 Insurance Refunds	$ 336	$	$	$
Total Miscellaneous Revenues	**$ 336**	**$**	**$**	**$**
Total Revenue	**$ 378**	**$**	**$**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 25,290	$	$	$
1002 Salaries and Wages	177,951	186,240	198,647	
1011 Salary Savings		(3,165)	(3,165)	
1300 P.E.R.S.	40,141	49,912	55,422	
1301 F.I.C.A.	13,476	14,247	15,196	
1303 Other - Post Employment Benefits	22,196	18,746	21,036	
1310 Employee Group Ins	25,228	26,284	24,772	
1315 Workers Comp Insurance		197	165	
1325 401 (k) Employer Match		500	500	
Total Salaries & Benefits	**$ 304,282**	**$ 292,961**	**$ 312,573**	**$**
Services & Supplies				
2051 Communications - Telephone	$ 7,746	$ 9,500	$ 8,000	$
2052 Mobile Communication Devices	546	552	500	
2439 Membership/Dues	200	200	200	
2481 PC Acquisition	4,693		2,000	
2511 Printing	3,437	4,500	4,000	
2522 Other Supplies	981	1,000	1,000	
2523 Office Supplies & Exp	1,360	1,000	2,000	
2524 Postage	136	250	250	
2550 Administration	23,955	30,000	15,000	
2555 Prof/Spec Svcs - Purchased	3,651	10,000	10,000	
2556 Prof/Spec Svcs - County			300	
2701 Publications & Legal Notices	108			
2709 Countywide System Charges	325	297	842	
2840 Special Dept Expense	802	1,000	1,000	
2842 Tuition Reimbursement	10,294	20,000	20,000	
2844 Training	28,436	103,590	155,239	
2860 Library Materials	2,966	5,000	3,000	
2931 Travel & Transportation		500	500	
2932 Mileage		200	200	
2941 County Vehicle Mileage		200	200	
Total Services & Supplies	**$ 89,636**	**$ 187,789**	**$ 224,231**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 3,456	$	$	$
5405 I/T Maintenance - Bldgs & Improvements		500	500	
5550 I/T - Administration	7,899	9,077	8,000	
5552 I/T - MIS Services	15,963	16,688	16,261	
5556 I/T - Professional Services		300	300	
Total Intrafund Transfers Out	**$ 27,318**	**$ 26,565**	**$ 25,061**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (109,550)	$ (114,700)	$ (109,250)	$
Total Intrafund Transfers In	**$ (109,550)**	**$ (114,700)**	**$ (109,250)**	**$**
Total Expenditures / Appropriations	**$ 311,686**	**$ 392,615**	**$ 452,615**	**$**
Net Cost	**$ 311,308**	**$ 392,615**	**$ 452,615**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **Public Protection**
Activity **Emergency Services - 22310**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 1,500	$ 900	$	$
Total Licenses, Permits & Franchises	**$ 1,500**	**$ 900**	**$**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 5,292	$	$	$
7250 Federal Aid Disaster Admin	190,641	190,444	190,444	
7292 Aid from Other Governmental Agencies	13,258	13,258	13,654	
7331 State for Disaster	1,589			
7424 State Aid - Public Safety Services	120,997	111,935	128,366	
7495 Fed Homeland Security Grant	895,608	1,077,540		
Total Intergovernmental Revenue	**$ 1,227,385**	**$ 1,393,177**	**$ 332,464**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 9,379	$	$	$
Total Charges for Services	**$ 9,379**	**$**	**$**	**$**
Total Revenue	**$ 1,238,264**	**$ 1,394,077**	**$ 332,464**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 334,751	$ 722,807	$ 741,934	$
1003 Extra Help		1,000	1,000	
1005 Overtime & Call Back	5,365	5,000	5,000	
1011 Salary Savings		(4,628)	(4,628)	
1018 Taxable Meal Reimbursements	166	250	250	
1300 P.E.R.S.	71,688	181,340	193,369	
1301 F.I.C.A.	27,056	54,522	55,905	
1303 Other - Post Employment Benefits	29,448	56,238	56,096	
1310 Employee Group Ins	28,788	78,001	93,941	
1315 Workers Comp Insurance		1,739	1,760	
1325 401 (k) Employer Match	1,500	5,250	5,250	
Total Salaries & Benefits	**$ 498,762**	**$ 1,101,519**	**$ 1,149,877**	**$**
Services & Supplies				
2050 Communications - Radio	$ 20,768	$ 18,120	$ 18,120	$
2051 Communications - Telephone	26,473	31,080	31,080	
2052 Mobile Communication Devices	7,765	20,888	20,888	
2085 Household Expense	22			
2140 Gen Liability Ins		1,097	768	
2274 Delivery & Freight Charges	75			
2290 Maintenance - Equipment	397	2,000	2,000	
2439 Membership/Dues	100	1,561	400	
2481 PC Acquisition			3,445	
2511 Printing	5,524	12,000	12,000	
2522 Other Supplies	309	6,000	6,000	
2523 Office Supplies & Exp	751	5,250	5,250	
2524 Postage	2,897	3,900	2,903	
2555 Prof/Spec Svcs - Purchased	40,699	203,377	13,000	
2701 Publications & Legal Notices	(115)			
2709 Countywide System Charges	812	644	2,364	
2840 Special Dept Expense	523,099	429,534	23,900	
2844 Training	3,375	1,000	1,000	
2853 Safety Clothing - Other Agency		300	300	
2931 Travel & Transportation	1	5,725	5,725	
2932 Mileage		100	100	
2933 Lodging	99			
2941 County Vehicle Mileage	18,928	25,000	25,000	
2964 Meals/Food Purchases	270	2,260	2,260	
Total Services & Supplies	**$ 652,249**	**$ 769,836**	**$ 176,503**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 340,033	$ 675,918	$	$
Total Other Financing Uses	**$ 340,033**	**$ 675,918**	**$**	**$**
Intrafund Transfers Out				

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **Public Protection**
Activity **Emergency Services - 22310**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T Employee Group Insurance	$ 25,361	$ 26,923	$ 62,152	$
5404 I/T Maintenance - Services	12,495			
5405 I/T Maintenance - Bldgs & Improvements	96	8,647	10,450	
5550 I/T - Administration	70,491	80,813	31,132	
5552 I/T - MIS Services	19,375	35,220	30,489	
5840 I/T Special Dept Expense	1,500	7,000	7,000	
5965 I/T Utilities	17,083	15,500	17,938	
Total Intrafund Transfers Out	**$ 146,401**	**$ 174,103**	**$ 159,161**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (35,282)	$ (225,625)	$	$
5010 I/T - Fire Protection Fund	(40,000)	(46,000)	(46,000)	
Total Intrafund Transfers In	**$ (75,282)**	**$ (271,625)**	**$ (46,000)**	**$**
Total Expenditures / Appropriations	**$ 1,562,163**	**$ 2,449,751**	**$ 1,439,541**	**$**
Net Cost	**$ 323,899**	**$ 1,055,674**	**$ 1,107,077**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function **Public Protection**
Activity **Disaster Response/Recovery - 22350**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	$	$ 200,000	$ 200,000	$
Total Intergovernmental Revenue	**$**	**$ 200,000**	**$ 200,000**	**$**
Total Revenue	**$**	**$ 200,000**	**$ 200,000**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1003 Extra Help	$	$ 50,000	$ 50,000	$
1005 Overtime & Call Back		25,000	25,000	
Total Salaries & Benefits	**$**	**$ 75,000**	**$ 75,000**	**$**
Services & Supplies				
2052 Mobile Communication Devices	$	$ 5,000	$ 5,000	$
2534 Operating Materials		20,000	20,000	
2555 Prof/Spec Svcs - Purchased		50,000	50,000	
2840 Special Dept Expense		50,000	50,000	
Total Services & Supplies	**$**	**$ 125,000**	**$ 125,000**	**$**
Total Expenditures / Appropriations	**$**	**$ 200,000**	**$ 200,000**	**$**
Net Cost	**$**	**$**	**$**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **Fire Protection Fund - 170**
Function **Public Protection**
Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	$ 1,249,763	$ 1,222,340	$ 1,241,795	$
6106 Railroad Unitary Property Taxes	977	600	600	
6107 Unitary & Op Non-Unitary Property Taxes	40,112	39,318	41,638	
6111 Current Unsecured Property Taxes	31,683	31,700	31,000	
6132 Prior Secured Property Taxes	(898)			
6140 Prior Unsecured Property Taxes	377			
6160 Timber Tax	410	300	300	
6171 Current Supplemental PropertyTaxes	9,448	6,500	6,500	
6196 Prior Supplemental PropertyTaxes	(172)			
Total Taxes	**$ 1,331,700**	**$ 1,300,758**	**$ 1,321,833**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 65,445	$ 50,000	$ 45,000	$
6970 Investment Income	21,000			
Total Rev from Use of Money & Property	**$ 86,445**	**$ 50,000**	**$ 45,000**	**$**
Intergovernmental Revenue				
7112 RDA Pass-Throughs	$ 19,452	$ 19,451	$ 18,500	$
7205 Homeowners Property Tax Relief	14,176	13,971	10,000	
7229 State Response Reimbursement	365	10,000	10,000	
7232 State Aid - Other		9,500		
7234 State Aid - Mandated Costs	77			
7424 State Aid - Public Safety Services	257,119	237,862	272,778	
Total Intergovernmental Revenue	**$ 291,189**	**$ 290,784**	**$ 311,278**	**$**
Charges for Services				
8197 Fire Services	$ 5,358,583	$ 30,480	$ 30,480	$
8212 Other General Reimbursement	11,562	10,000	10,000	
8243 Plan Check Fees	36,583	40,000	30,000	
8269 Planning - At Cost Projects Fees	4,953	15,000	5,000	
Total Charges for Services	**$ 5,411,681**	**$ 95,480**	**$ 75,480**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 7,239	$	$	$
8779 Contributions from General Fund	1,098,010	1,053,000	1,053,000	
8780 Contributions from Other Funds	37,562	152,000	367,000	
8954 Operating Transfers In	5,107			
Total Other Financing Sources	**$ 1,147,918**	**$ 1,205,000**	**$ 1,420,000**	**$**
Total Revenue	**$ 8,268,933**	**$ 2,942,022**	**$ 3,173,591**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	$	$ 86	$ 334	$
Total Salaries & Benefits	**$**	**$ 86**	**$ 334**	**$**
Services & Supplies				
2050 Communications - Radio	$ 60,097	$ 3,000	$ 4,400	$
2051 Communications - Telephone	2,899	6,400	6,000	
2052 Mobile Communication Devices	8,078	10,800	9,300	
2085 Household Expense	2,745	3,000	3,000	
2086 Refuse Disposal	544	1,000	1,000	
2130 Insurance	12,184	22,000	22,000	
2140 Gen Liability Ins		9,704	7,099	
2271 Parts Installed	1,501			
2273 Parts	44,821	35,000	35,000	
2277 Auto - Towing	2,403			
2290 Maintenance - Equipment	38,557	45,000	45,000	
2292 Maintenance - Software	399	932	900	
2404 Maintenance Services	3,923			
2405 Materials - Bldgs & Impr	5,470	4,000	4,000	
2422 Medical, Dental & Lab Supp	2,497	1,000	1,500	
2439 Membership/Dues	404	750	1,165	
2456 Misc Expense	88			
2481 PC Acquisition	7,461			

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **Fire Protection Fund - 170**
Function **Public Protection**
Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
2511 Printing	122	800	900	
2522 Other Supplies	4,221	2,000	2,000	
2523 Office Supplies & Exp	1,222	2,000	2,000	
2524 Postage	104	200	200	
2528 Services	1,339	800	900	
2534 Operating Materials	19,155	67,767	20,365	
2551 Prof/Svcs Purchased-CDF Fire Services	7,399,329	2,460,021	2,481,203	
2555 Prof/Spec Svcs - Purchased	43,000	42,000	42,000	
2701 Publications & Legal Notices	2,011		1,555	
2709 Countywide System Charges	997	1,053	1,176	
2710 Rents & Leases - Equipment	336	500	500	
2770 Fuels & Lubricants	14,013	11,000	19,000	
2838 Special Dept Expense-1099 Reportable	5,918		10,000	
2840 Special Dept Expense	11,300	39,000	29,000	
2844 Training	1,735	10,000	10,000	
2853 Safety Clothing - Other Agency	2,085	19,500	19,000	
2941 County Vehicle Mileage	5,168	12,000	9,700	
2955 Prof & Spec Serv & Med	13,403	6,000	10,000	
2965 Utilities	5,661	10,000	8,000	
Total Services & Supplies	**$ 7,725,190**	**$ 2,827,227**	**$ 2,807,863**	**$**
Other Charges				
3395 Contrib to Other Agencies	$ 6,382	$	$	$
Total Other Charges	**$ 6,382**	**$**	**$**	**$**
Capital Assets				
4451 Equipment	$ 943,466	$ 187,741	$ 449,091	$
Total Capital Assets	**$ 943,466**	**$ 187,741**	**$ 449,091**	**$**
Other Financing Uses				
3776 Contrib Auto Working Capital	$ 135,158	$	$	$
3778 Operating Transfer Out - Capital Imprvmt	3,000			
Total Other Financing Uses	**$ 138,158**	**$**	**$**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 3,269	$ 3,000	$ 5,000	$
5550 I/T - Administration	91,883	98,652	98,652	
5552 I/T - MIS Services	4,553	6,906	6,679	
5556 I/T - Professional Services	78			
Total Intrafund Transfers Out	**$ 99,783**	**$ 108,558**	**$ 110,331**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (6,000)	$ (6,000)	$ (6,000)	$
5004 I/T - Road Fund	(35,011)	(104,396)	(52,410)	
Total Intrafund Transfers In	**$ (41,011)**	**$ (110,396)**	**$ (58,410)**	**$**
Total Expenditures / Appropriations	**$ 8,871,968**	**$ 3,013,216**	**$ 3,309,209**	**$**
Net Cost	**$ 603,035**	**$ 71,194**	**$ 135,618**	**$**

State Controller Schedules
County Budget Act
January 2010

Schedule 10

County of Placer
Operation of Internal Service Fund
Fiscal Year 2012-13

Fund **Self Insurance Fund - 270**
Subfund **General Liability Insurance - 800**
Activity **Gen Liability Insurance - 9800**

Operating Detail	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8212 Other General Reimbursement	675			
8215 Administrative Support Services	341,034			
8269 Planning - At Cost Projects Fees	19,093			
8328 Self Insurance Proceeds		1,725,271	1,454,912	
8761 Insurance Refunds	64,716	20,000	50,000	
8771 Subrogation Recovery		200,000	300,000	
8791 Principal Income-Loan Repayments	83			
Total Operating Revenues	**$ 425,601**	**$ 1,945,271**	**$ 1,804,912**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	18,505			
1002 Salaries and Wages	678,601	704,934	723,736	
1004 Accr Compensated Leave	(17,210)			
1011 Salary Savings		(9,217)	(9,217)	
1300 P.E.R.S.	150,941	173,908	196,878	
1301 F.I.C.A.	48,092	48,047	48,170	
1303 Other - Post Employment Benefits	51,818	43,741	49,084	
1310 Employee Group Ins	93,725	91,144	99,376	
1315 Workers Comp Insurance		866	1,532	
1325 401 (k) Employer Match	4,960	4,500	5,250	
2051 Communications - Telephone	10,931	11,640	11,640	
2052 Mobile Communication Devices	2,271	3,500	3,000	
2086 Refuse Disposal	83			
2130 Insurance	693,300	659,000	625,000	
2140 Gen Liability Ins		3,378	2,232	
2145 Fire Package Ins	349,707	400,000	500,000	
2258 Defense Experts	3,911			
2277 Auto - Towing	1,340			
2310 Employee Benefits Systems	41,140	41,975	43,506	
2404 Maintenance Services	18,364	18,540	10,912	
2439 Membership/Dues	715	1,000	1,000	
2481 PC Acquisition	1,804	2,000	2,000	
2511 Printing	4,000	5,000	5,000	
2522 Other Supplies	865	500	500	
2523 Office Supplies & Exp	10	500	500	
2524 Postage	1,198	1,000	1,200	
2543 Investigators	6,434	25,000	25,000	
2550 Administration	38,266	25,000	30,000	
2555 Prof/Spec Svcs - Purchased	20,335	25,000	27,390	
2556 Prof/Spec Svcs - County	1,084,652	1,253,120	1,100,000	
2561 Legal Services			10,000	
2701 Publications & Legal Notices	776		500	
2709 Countywide System Charges	1,565	1,064	2,587	
2840 Special Dept Expense	591			
2844 Training	54	1,000	1,000	
2931 Travel & Transportation	17	200		
2932 Mileage	92	200		
2941 County Vehicle Mileage	560		600	
2964 Meals/Food Purchases	594		600	
2965 Utilities	5,465	5,625	4,351	
2977 Subrogation Costs	298,157	200,000	300,000	
3551 Transfer Out A-87 Costs		44,935	44,935	
3701 Equipment Depreciation	1,006			
3925 Judgments and Damages	431,682	200,000	200,000	
3929 Judgments and Damages - non-reportable	(286,721)	1,000,000	1,000,000	
3931 Tort-Related Litigation	51,398	200,000	150,000	
3932 Non-Tort Litigation	84,263	300,000	250,000	
Total Operating Expenses	**$ 3,898,257**	**$ 5,487,100**	**$ 5,468,262**	**$**
Operating Income (Loss)	**$ (3,472,656)**	**$ (3,541,829)**	**$ (3,663,350)**	**$**
Non-Operating Revenue (Expenses)				
6950 Interest	305,220	262,471	290,000	
6970 Investment Income	88,071			
8215 Administrative Support Services		285,084	325,111	

County of Placer
Operation of Internal Service Fund
Fiscal Year 2012-13

Fund **Self Insurance Fund - 270**
Subfund **General Liability Insurance - 800**
Activity **Gen Liability Insurance - 9800**

Operating Detail	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
8771 Subrogation Recovery	291,640			
8779 Contributions from General Fund	812,207	400,000	400,000	
Total Non-Operating Revenue (Expenses)	**$ 1,497,138**	**$ 947,555**	**$ 1,015,111**	**$**
Income Before Capital Contributions and Transfers	**$ (1,975,518)**	**$ (2,594,274)**	**$ (2,648,239)**	**$**
8333 Capital Asset Transfer (In)	6,536			
Change in Net Assets	**$ (1,968,982)**	**$ (2,594,274)**	**$ (2,648,239)**	**$**
Net Assets - Beginning Balance	**8,570,919**	**6,513,869**	**3,919,595**	
Net Assets - Ending Balance	**$ 6,513,869**	**$ 3,919,595**	**$ 1,271,356**	**$**

County of Placer
Operation of Internal Service Fund
Fiscal Year 2012-13

Fund **Self Insurance Fund - 270**
Subfund **Workers Compensation Insurance - 810**
Activity **Workers Comp Insurance - 9810**

Operating Detail	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	11,973			
8282 Interfund Revenue	261,401	265,579	265,579	
8761 Insurance Refunds	421,599	200,000	200,000	
8795 Employer Share - Workmans Comp Ins		1,139,699	1,032,684	
Total Operating Revenues	**$ 694,973**	**$ 1,605,278**	**$ 1,498,263**	**$**
Operating Expenses				
1002 Salaries and Wages	412,900	425,845	430,899	
1004 Accr Compensated Leave	25,021			
1011 Salary Savings		(9,913)	(9,913)	
1300 P.E.R.S.	92,339	106,462	116,717	
1301 F.I.C.A.	31,547	32,864	32,964	
1303 Other - Post Employment Benefits	36,964	31,243	35,060	
1310 Employee Group Ins	54,228	65,085	60,088	
1315 Workers Comp Insurance		607	1,871	
1325 401 (k) Employer Match	3,762	3,750	3,750	
2051 Communications - Telephone	3,593	3,802	3,403	
2052 Mobile Communication Devices	2,970	3,300	3,550	
2130 Insurance	491,266	641,000	788,000	
2140 Gen Liability Ins		1,463	1,100	
2310 Employee Benefits Systems	25,714	29,982	31,076	
2404 Maintenance Services	17,693	17,000	18,047	
2439 Membership/Dues	1,275	1,600	1,600	
2481 PC Acquisition	1,804	2,000	2,000	
2511 Printing		2,000	2,000	
2522 Other Supplies	(5)			
2523 Office Supplies & Exp	7,109	3,500	5,000	
2524 Postage	1,081	1,400	1,400	
2543 Investigators	8,781	4,000	4,000	
2548 Claims Administration	268,097	279,000	280,000	
2550 Administration	142,785	162,139	163,165	
2555 Prof/Spec Svcs - Purchased	2,250	2,250	2,250	
2556 Prof/Spec Svcs - County	43,605	17,916	19,390	
2701 Publications & Legal Notices	944	603	603	
2709 Countywide System Charges	1,066	694	1,863	
2844 Training		500	500	
2931 Travel & Transportation		500	500	
2932 Mileage		100	100	
2941 County Vehicle Mileage	3,845	5,893	5,893	
2955 Prof & Spec Serv & Med	(30)	5,000	5,000	
2965 Utilities	5,465	5,500	5,500	
2966 Drug & Alcohol Testing	130			
3551 Transfer Out A-87 Costs		419,751	419,751	
3925 Judgments and Damages	1,031,140	1,700,000	1,500,000	
3932 Non-Tort Litigation	150			
Total Operating Expenses	**$ 2,717,489**	**$ 3,966,836**	**$ 3,937,127**	**$**
Operating Income (Loss)	**$ (2,022,516)**	**$ (2,361,558)**	**$ (2,438,864)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(112,277)			
6950 Interest	339,646	300,000	300,000	
6970 Investment Income	95,214			
8215 Administrative Support Services		11,510	20,677	
8795 Employer Share - Workmans Comp Ins	76,802			
Total Non-Operating Revenue (Expenses)	**$ 399,385**	**$ 311,510**	**$ 320,677**	**$**
Income Before Capital Contributions and Transfers	**$ (1,623,131)**	**$ (2,050,048)**	**$ (2,118,187)**	**$**
3778 Operating Transfer Out - Capital Imprvmt		(100,000)	(100,000)	
Change in Net Assets	**$ (1,623,131)**	**$ (2,150,048)**	**$ (2,218,187)**	**$**
Net Assets - Beginning Balance	**8,130,813**	**6,507,682**	**4,357,634**	
Net Assets - Ending Balance	**$ 6,507,682**	**$ 4,357,634**	**$ 2,139,447**	**$**