

**COUNTY EXECUTIVE OFFICE  
APPROPRIATION SUMMARY  
Fiscal Year 2011-12**

**ADMINISTERED BY: COUNTY EXECUTIVE OFFICER**

Appropriations	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
<b>GENERAL FUND</b>					
County Executive	\$ 5,073,638	37	\$ 4,691,570	-7.5%	32
Board of Supervisors	\$ 1,957,255	12	\$ 1,671,121	-14.6%	11
Clerk of the Board	\$ 715,263	7	\$ 716,792	0.2%	7
Economic Development	\$ 1,072,160	3	\$ 921,372	-14.1%	3
Organizational Development Division	\$ 394,737	4	\$ 392,615	-0.5%	4
Emergency Services / Community Outreach	\$ 2,738,205	5	\$ 1,332,442	-51.3%	10
Disaster Response / Recovery	\$ 200,000	0	\$ 200,000	0.0%	0
Subtotal General Fund	\$ 12,151,258	68	\$ 9,925,912	-18.3%	67
<b>OTHER OPERATING FUND</b>					
Fire Control - Fund 170	\$ 9,401,779	0	\$ 9,202,419	-2.1%	0
<b>INTERNAL SERVICE FUNDS</b>					
General Liability Insurance* - Fund 270/800	\$ 5,741,192	7	\$ 5,487,100	-4.4%	7
Workers Compensation* - Fund 270/810	\$ 4,462,124	5	\$ 3,659,368	-18.0%	5
Subtotal Internal Service Funds	\$ 10,203,316	12	\$ 9,146,468	-10.4%	12
<b>TOTAL ALL FUNDS</b>	\$ 31,756,353	80	\$ 28,274,799	-11.0%	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 is committed to providing responsive leadership, governance, effective oversight of county services, and involving citizens and communities in processes that determine and enhance Placer County's future.

**Budget Summary and Changes**

On November 23, 2010 the Board of Supervisors approved a reorganization of the County Executive Office (CEO) combining the Board of Supervisors Department with the CEO Department. With the reorganization, five allocations were moved to the newly formed Office of Emergency Services (OES) / Community Outreach budget: a senior board aide and an executive secretary from the Board of Supervisors budget, and the public information officer (PIO) and two public information assistants from the CEO Administration budget. The PIO position was unfunded in the budget, and an assistant county executive officer position was reallocated as a principal management analyst, resulting in savings of approximately \$190,000.

The total of all operating budget appropriations proposed for the County Executive Office for FY 2011-12 is \$19,128,331 an 11.2% decrease compared to the current year. The General Fund appropriations for FY 2011-12 total \$9,925,912, approximately 18% less than the current year. The large decrease is mainly attributable to the exclusion of 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. The prior year grant was \$733,584.

Expenditures for Internal Service Fund appropriations of General Liability and Workers Compensation total \$9,146,468, representing a 10% decrease over the current fiscal year, due to a reduction in the estimate for judgments and damages in the Workers' Compensation budget and reductions in services and supplies estimates. Charges to departments for General Liability and Workers Compensation programs are flat due to the changes in estimates and the continued use of available fund balance per a four year fund balance reduction plan.

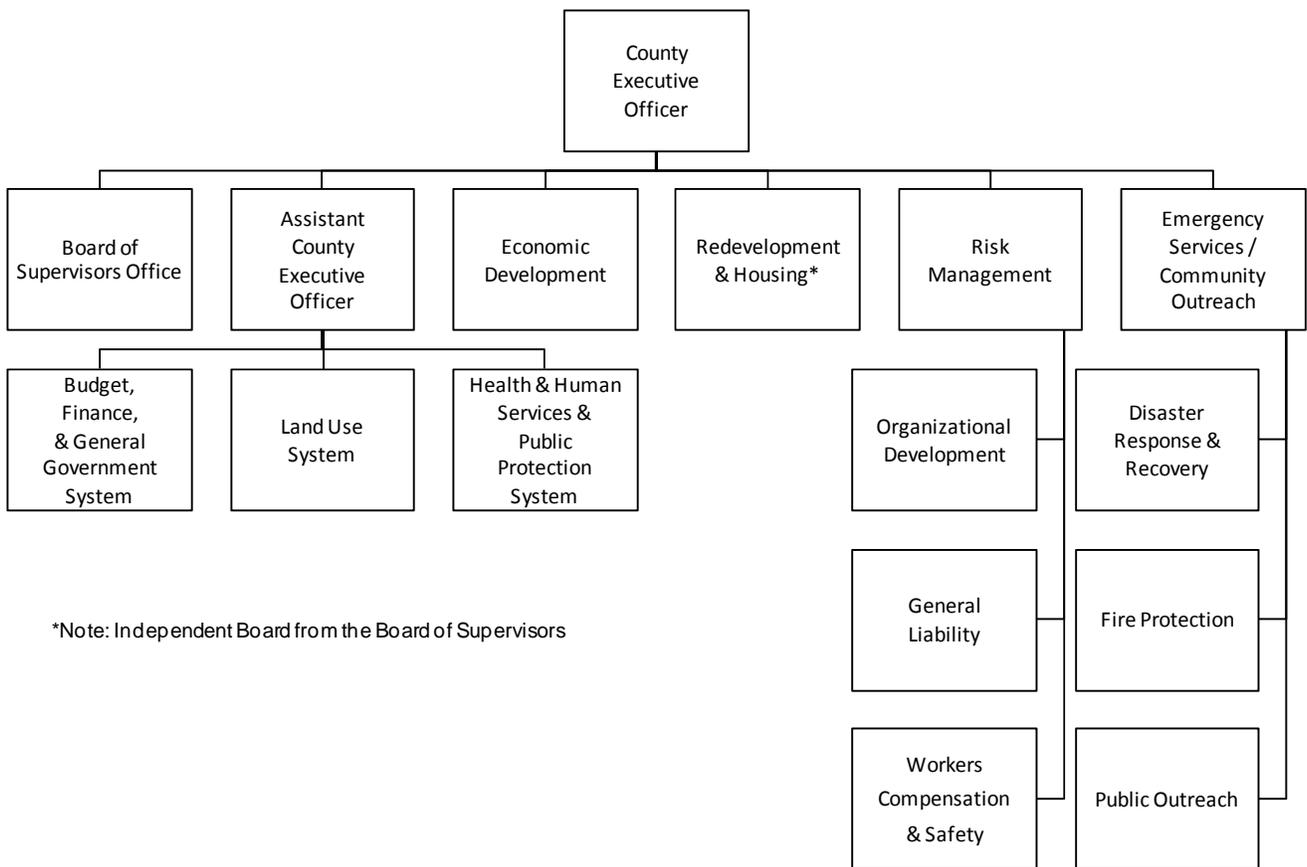
### **Department Comments**

In challenging economic times, demand for countywide services increases at the same time resources shrink. The challenge is to ensure that our constituents continue to receive quality services despite limited or reduced resources and staffing. This Office will continue to respond to this challenge by working 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 reductions in revenues. We will work closely with all county departments to advocate for local programs that provide quality services to residents of Placer County. The County Executive Office also intends to advocate at the Federal and State levels, and participate in statewide 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 documents. 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



\*Note: Independent Board from the 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 Included in 2010-11**

- Two vacant positions were unfunded for a total of four positions unfunded in this appropriation
- Professional Services reduced by \$107,212 to offset reduced revenues
- Revenues reduced by \$124,036 due to lower reimbursements

**Major Budget Adjustments Proposed for 2011-12**

- Three positions are moved from CEO Administration to OES / Community support with the BOS approved reorganization of the CEO department, the public information officer (PIO) and two public information assistants (PIA). The PIO position was unfunded (\$171,211), funding for the two PIA's was moved with the positions (\$272,468).
- One assistant county executive officer position and funding is moved to the Board of Supervisors budget as a principal management analyst (\$158,893) per the BOS approved reorganization. Reimbursement from the BOS budget for the assistant county executive officer is also removed.
- Services and supplies are reduced \$50,003 and moved to OES / Community Support budget in connection with the moves discussed above
- Remove Redevelopment Agency (RDA) revenue due to likely dissolution by State (\$163,747)

Board of Supervisors 10010

**Program Purpose:** Support the governing activities of the five elected Placer County supervisors acting as the 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 Adjustment Proposed for 2011-12**

- Reorganization within the County Executive Office transfers a net of one position and \$287,116 out of this budget as follows: Transfer out \$446,009 with one senior administrative aide and one executive secretary to the Office of Emergency Services budget; Transfer in \$158,893 and one principal management analyst, from the County Executive Office budget.

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 2011-12**

- Reduction of \$13,432 among various services and supplies (6%), in order to meet targeted base

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 Included in 2010-11**

- Expenditure and Revenue were increased by \$40,000 to increase the Placer County Visitor Bureau (PCVB) contract paid for with East Slope Transient Occupancy Tax (TOT)
- Expenditure and Revenue were decreased by \$17,000 due to reduction in estimate of West Slope TOT revenue. The PCVB contract was reduced accordingly for a net increase of \$23,000 for the fiscal year.

**Major Budget Adjustments Proposed for 2011-12**

- Revenue from RDA is removed due to state proposed elimination of Redevelopment Agencies (\$95,000)
- Funding for one filled senior economic development specialist is removed due to the loss of RDA revenue (\$95,000)

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 Adjustment Included in 2010-11**

- Training budget was reduced \$27,700

**Major Budget Adjustment Proposed for 2011-12**

- Services and supplies are reduced \$5,075 to meet base

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 (CAL FIRE). 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 Adjustments Proposed for 2011-12**

- Increase \$446,009 to reflect transfer of one senior administrative aide and one executive secretary from the Board of Supervisors budget
- Increase \$272,468 for two public information assistants transferred from the CEO Administration budget.

- Reduce \$171,211 to reflect unfunding of a public information officer position transferred from the CEO Administration budget
- Increase \$50,003 in services and supplies related to the transfer of public information functions to OES / Community Support from the CEO Administration budget
- Reduce \$1,929,398 in one-time federal Homeland Security Department grant funds and related expenditures

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 CAL FIRE 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 2010-11**

- Increase \$9,500 in funding and related expenses for a 2010 Volunteer Firefighter Assistance Grant

**Major Budget Adjustments Proposed for 2011-12**

- Reduce \$40,000 in one-time Communications – Radio expenses funded by federal Homeland Security Department grants
- Reduce \$100,422 for contract with CALFIRE for fire protection and prevention services
- Reduce \$66,283 in Lease Purchase Principal and Interest for replacement fire apparatus
- Increase \$51,391 in Equipment for a mapping system, incident support trailer, and replacement vehicle
- Reduce \$99,628 in Contribution to Auto Working Capital to reflect one-time transfer of a brush engine from Zone of Benefit 193 - North Auburn / Ophir Fire
- Reduce \$31,173 in Secured Property Tax revenues
- Reduce \$25,000 in interest revenue
- Reduce \$77,306 in charges to fire county service areas (CSAs) due to reduction in CALFIRE contract
- Reduce \$70,000 in motor vehicle insurance recovery revenue
- Reduce \$10,000 in at-cost fire planning fee revenue due to reduced land development activity
- Reduce \$31,800 in one-time Homeland Security grant revenues

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 Included in 2010-11**

- Reduced estimate for Judgments and Damages (\$600,000)
- Reduced charges to departments 25% (\$683,991). Total budgeted deficit of \$2.3 million to be funded by available fund contingencies and fund balance rollover.

## County Executive Office

- Increased excess insurance per California State Association of Counties Excess Insurance Authority (CSAC EIA) estimates (\$183,000)
- Increased reimbursements for County Counsel charges (\$300,000)

### Major Budget Adjustments Proposed for 2011-12

- Charges to departments are reduced 15% from FY 2010-11 budget tables
- Costs of the program are funded in part from available fund balance (\$2 million) and fund balance rollover (\$600,000)

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.

### Major Budget Adjustment Included in 2010-11

- 53% decrease in charges to departments (\$1.4 million). Total budgeted deficit of \$2.2 million to be funded by fund contingencies and fund balance rollover.

### Major Budget Adjustment Proposed for 2011-12

- Charges to departments are approximately the same as the prior year. Costs of the department are substantially funded by available fund balance (\$1,750,000).

## POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2011-12 Positions	2011-12 Salary
<b>COUNTY EXECUTIVE OFFICE</b>		
Administration		
Assistant County Executive Officer	-1	1 \$ (165,416)
Public Information Assistant	-2	\$ (176,988)
Public Information Officer	-1	\$ (108,064)
Board of Supervisors		
Principal Management Analyst	1	1 \$ 114,174
Administrative Aide Senior	-1	2 \$ (106,753)
Executive Secretary	-1	2 \$ (59,046)
Emergency Services / Community Outreach		
Administrative Aide Senior	1	2 \$ 106,753
Assistant Director of Emergency Service	1	\$ 122,996
Emergency Services Coordinator	-1	\$ (90,343)
Executive Secretary	1	2 \$ 59,046
Public Information Assistant	2	\$ 176,988
<b>County Executive Office Total</b>	<b>-1</b>	<b>\$ (126,653)</b>

#### Notes

1) Department reorganization, from prior Assistant CEO in Administration Budget.

2) Department reorganization, to Emergency Services budget.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

Function **General**

Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6156 Sales & Use Taxes	\$ 31,196	\$ 65,000	\$ 65,000	\$
<b>Total Taxes</b>	<b>\$ 31,196</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$ (5,946)	\$	\$	\$
7326 Federal - Other	3,123			
8782 Contributions from Oth Govt Agencies		31,733	19,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ (2,823)</b>	<b>\$ 31,733</b>	<b>\$ 19,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 16,979	\$ 50,000	\$ 50,000	\$
8215 Administrative Support Services	377,098	277,510	93,807	
8269 Planning - At Cost Projects Fees	5,702	50,000	15,000	
<b>Total Charges for Services</b>	<b>\$ 399,779</b>	<b>\$ 377,510</b>	<b>\$ 158,807</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 20,071	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 20,071</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 448,223</b>	<b>\$ 474,243</b>	<b>\$ 242,807</b>	<b>\$</b>

**Expenditures / Appropriations**

**Salaries & Benefits**

1001 Employee Paid Sick Leave	\$ 1,283	\$	\$	\$
1002 Salaries and Wages	3,096,011	3,232,661	2,794,264	
1003 Extra Help	2,950	5,000	5,000	
1005 Overtime & Call Back	6,467	10,000	10,000	
1011 Salary Savings		(79,807)	(44,821)	
1018 Taxable Meal Reimbursements	377			
1300 P.E.R.S.	667,728	718,665	745,325	
1301 F.I.C.A.	228,612	213,103	184,499	
1303 Other - Post Employment Benefits	233,377	224,064	174,963	
1310 Employee Group Ins	275,510	315,747	250,940	
1315 Workers Comp Insurance	15,532	11,362	12,360	
1325 401 (k) Employer Match	16,635	24,000	14,966	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,544,482</b>	<b>\$ 4,674,795</b>	<b>\$ 4,147,496</b>	<b>\$</b>

**Services & Supplies**

2051 Communications - Telephone	\$ 50,196	\$ 68,000	\$ 60,000	\$
2052 Mobile Communication Devices	8,921	8,300	5,800	
2439 Membership/Dues	450	10,000	5,000	
2481 PC Acquisition	4,107	7,500		
2511 Printing	29,534	33,000	29,000	
2522 Other Supplies	265	2,000	2,095	
2523 Office Supplies & Exp	13,933	30,000	18,000	
2524 Postage	740	750	750	
2550 Administration	177,720			
2555 Prof/Spec Svcs - Purchased	109,460	259,588	274,800	
2556 Prof/Spec Svcs - County	11,784	165,610	112,081	
2701 Publications & Legal Notices	1,275	1,000	1,000	
2709 Countywide System Charges	7,426	4,102	3,999	
2727 Rents & Leases - Bldgs & Impr	11,005	12,062		
2838 Special Dept Expense-1099 Reportable	1,174			
2840 Special Dept Expense	2,290	35,000	35,000	
2844 Training	572	4,000	3,500	
2860 Library Materials	28			
2931 Travel & Transportation	571	7,000	6,800	
2932 Mileage	194	3,150	2,500	
2933 Lodging	1,553	3,500	3,500	
2941 County Vehicle Mileage	15,186	19,130	20,000	
2964 Meals/Food Purchases	2,172	6,000	5,800	
2965 Utilities	1,187	1,200		
<b>Total Services &amp; Supplies</b>	<b>\$ 451,743</b>	<b>\$ 680,892</b>	<b>\$ 589,625</b>	<b>\$</b>

**Intrafund Transfers Out**

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

Function **General**

Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
5404 I/T Maintenance - Services	\$ 165	\$	\$	\$
5405 I/T Maintenance - Bldgs & Improvements	1,269	2,000	2,000	
5552 I/T - MIS Services	110,878	114,300	93,424	
5556 I/T - Professional Services	28,462			
<b>Total Intrafund Transfers Out</b>	<b>\$ 140,774</b>	<b>\$ 116,300</b>	<b>\$ 95,424</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$	\$ (355,309)	\$	\$
5002 I/T - County General Fund	(308,086)		(88,323)	
5010 I/T - Fire Protection Fund	(45,725)	(43,040)	(52,652)	
<b>Total Intrafund Transfers In</b>	<b>\$ (353,811)</b>	<b>\$ (398,349)</b>	<b>\$ (140,975)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,783,188</b>	<b>\$ 5,073,638</b>	<b>\$ 4,691,570</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 4,334,965</b>	<b>\$ 4,599,395</b>	<b>\$ 4,448,763</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

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

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$ (122)	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ (122)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ (122)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 153	\$	\$	\$
1002 Salaries and Wages	888,392	935,414	877,735	
1003 Extra Help	18,053			
1005 Overtime & Call Back		250	250	
1011 Salary Savings		(23,392)	(13,565)	
1300 P.E.R.S.	163,427	209,370	224,822	
1301 F.I.C.A.	73,087	71,578	67,146	
1303 Other - Post Employment Benefits	82,297	84,021	68,736	
1310 Employee Group Ins	103,361	122,155	96,852	
1315 Workers Comp Insurance	3,830	2,498	1,461	
1325 401 (k) Employer Match	5,140	8,250	7,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,337,740</b>	<b>\$ 1,410,144</b>	<b>\$ 1,330,937</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 299	\$ 1,000	\$ 1,000	\$
2051 Communications - Telephone	53,003	69,340	67,540	
2052 Mobile Communication Devices	12,215	13,000	11,320	
2290 Maintenance - Equipment	484	2,800	1,000	
2291 Maintenance - Computer Equip		500	500	
2439 Membership/Dues	3,317	2,650	2,650	
2481 PC Acquisition		2,500	2,500	
2511 Printing	14,020	15,000	10,000	
2522 Other Supplies	12,249	11,000	9,000	
2523 Office Supplies & Exp	416	2,000	1,000	
2524 Postage	6,202	6,500	5,000	
2543 Investigators	40			
2550 Administration	18,757	22,000	22,000	
2555 Prof/Spec Svcs - Purchased	1,986	22,000	22,000	
2709 Countywide System Charges	2,017	1,110	1,136	
2711 Rents & Leases - Auto		200	200	
2727 Rents & Leases - Bldgs & Impr	3,172	5,100	5,000	
2770 Fuels & Lubricants	2,939	6,500	2,000	
2838 Special Dept Expense-1099 Reportable	199			
2840 Special Dept Expense	2,774	12,000	10,460	
2844 Training		200	200	
2931 Travel & Transportation	3,756	10,000	7,000	
2932 Mileage	21,007	19,500	16,000	
2933 Lodging	4,176	6,000	5,000	
2939 Commission Reimbursements		1,000	1,000	
2941 County Vehicle Mileage	38,158	32,939	42,000	
2964 Meals/Food Purchases	10,075	15,000	12,502	
<b>Total Services &amp; Supplies</b>	<b>\$ 211,261</b>	<b>\$ 279,839</b>	<b>\$ 258,008</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 8,119	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 8,119</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T Maintenance - Bldgs & Improvements	\$ 517	\$	\$	\$
5550 I/T - Administration	202,946	205,272	20,527	
5552 I/T - MIS Services	58,007	62,000	61,649	
<b>Total Intrafund Transfers Out</b>	<b>\$ 261,470</b>	<b>\$ 267,272</b>	<b>\$ 82,176</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,818,590</b>	<b>\$ 1,957,255</b>	<b>\$ 1,671,121</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,818,712</b>	<b>\$ 1,957,255</b>	<b>\$ 1,671,121</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

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

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$ (97)	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ (97)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8215 Administrative Support Services	\$ 885	\$	\$	\$
8218 Forms and Photocopies	49	500	100	
8261 Other Multi Dept Applications	5,024	8,000	6,000	
<b>Total Charges for Services</b>	<b>\$ 5,958</b>	<b>\$ 8,500</b>	<b>\$ 6,100</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 5,861</b>	<b>\$ 8,500</b>	<b>\$ 6,100</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 730	\$ 1,344	\$ 1,224	\$
1002 Salaries and Wages	282,586	316,028	319,290	
1005 Overtime & Call Back	207			
1011 Salary Savings		(7,754)	(5,346)	
1300 P.E.R.S.	62,442	71,700	79,619	
1301 F.I.C.A.	23,851	24,176	24,426	
1303 Other - Post Employment Benefits	36,982	35,009	31,243	
1310 Employee Group Ins	38,456	39,030	45,326	
1315 Workers Comp Insurance	605	448	182	
1325 401 (k) Employer Match	1,758	3,750	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 447,617</b>	<b>\$ 483,731</b>	<b>\$ 497,464</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 45,000	\$ 45,000	\$ 45,000	\$
2051 Communications - Telephone	7,603	13,750	8,400	
2290 Maintenance - Equipment		500	500	
2291 Maintenance - Computer Equip		1,000	500	
2439 Membership/Dues	690	550	550	
2511 Printing	8,990	15,000	12,000	
2522 Other Supplies	261	342	300	
2523 Office Supplies & Exp	1,664	2,500	2,000	
2524 Postage	2,630	4,873	5,000	
2554 Commissioner's Fees	4,700	5,800	6,000	
2555 Prof/Spec Svcs - Purchased	66,166	98,400	98,400	
2556 Prof/Spec Svcs - County	2,829	2,585	2,806	
2701 Publications & Legal Notices	9,080	16,500	12,500	
2709 Countywide System Charges	936	707	699	
2840 Special Dept Expense	594	3,500	3,500	
2844 Training	353			
2931 Travel & Transportation		1,500	1,000	
2932 Mileage	515	1,080	1,000	
2941 County Vehicle Mileage	517	(477)	250	
2964 Meals/Food Purchases	618			
<b>Total Services &amp; Supplies</b>	<b>\$ 153,146</b>	<b>\$ 213,110</b>	<b>\$ 200,405</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5552 I/T - MIS Services	\$ 17,659	\$ 18,422	\$ 18,923	\$
5556 I/T - Professional Services	192			
<b>Total Intrafund Transfers Out</b>	<b>\$ 17,851</b>	<b>\$ 18,422</b>	<b>\$ 18,923</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 618,614</b>	<b>\$ 715,263</b>	<b>\$ 716,792</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 612,753</b>	<b>\$ 706,763</b>	<b>\$ 710,692</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

Function **General**

Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$	\$	6,000	\$
7234 State Aid - Mandated Costs		(204)		
8782 Contributions from Oth Govt Agencies	107,219	149,674	96,600	
<b>Total Intergovernmental Revenue</b>	<b>\$ 107,015</b>	<b>\$ 155,674</b>	<b>\$ 96,600</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 80,642	\$ 95,000	\$	\$
<b>Total Charges for Services</b>	<b>\$ 80,642</b>	<b>\$ 95,000</b>	<b>\$</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 7,175	\$ 4,000	\$ 6,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,175</b>	<b>\$ 4,000</b>	<b>\$ 6,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 185,000	\$ 175,000	\$ 175,000	\$
<b>Total Other Financing Sources</b>	<b>\$ 185,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 379,832</b>	<b>\$ 429,674</b>	<b>\$ 277,600</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 323,690	\$ 338,488	\$ 254,031	\$
1003 Extra Help	7,465	7,300	7,300	
1005 Overtime & Call Back	1,080			
1011 Salary Savings		(8,500)	(2,119)	
1018 Taxable Meal Reimbursements	22			
1300 P.E.R.S.	69,576	78,537	64,508	
1301 F.I.C.A.	26,097	24,950	18,489	
1303 Other - Post Employment Benefits	29,568	27,383	19,245	
1310 Employee Group Ins	43,362	46,409	33,093	
1315 Workers Comp Insurance	1,029	840	748	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 501,889</b>	<b>\$ 515,407</b>	<b>\$ 395,295</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 15,238	\$ 14,100	\$ 14,100	\$
2052 Mobile Communication Devices	2,856	2,700	2,700	
2439 Membership/Dues	31,622	31,000	31,000	
2481 PC Acquisition	2,736			
2511 Printing	17,510	19,000	19,000	
2523 Office Supplies & Exp	3,590	5,000	5,000	
2524 Postage	9,290	9,000	9,700	
2555 Prof/Spec Svcs - Purchased	325,607	362,405	325,446	
2556 Prof/Spec Svcs - County	327	482	479	
2701 Publications & Legal Notices	10,164			
2709 Countywide System Charges	711	367	404	
2838 Special Dept Expense-1099 Reportable	5,000			
2840 Special Dept Expense	22,949	69,684	77,656	
2844 Training		1,579	1,000	
2931 Travel & Transportation	989	3,500	1,000	
2932 Mileage	19			
2941 County Vehicle Mileage	4,348	4,591	5,000	
2964 Meals/Food Purchases	530	3,000	2,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 453,486</b>	<b>\$ 526,408</b>	<b>\$ 494,485</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$ 37,182	\$ 34,500	\$ 36,825	\$
5405 I/T Maintenance - Bldgs & Improvements	901			
5550 I/T - Administration	16,712	16,664	16,664	
5552 I/T - MIS Services	17,231	16,681	17,103	
5840 I/T Special Dept Expense	140			
5965 I/T Utilities	10,682	12,500	11,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 82,848</b>	<b>\$ 80,345</b>	<b>\$ 81,592</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

Function **General**

Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures / Appropriations</b>	\$ 988,223	\$ 1,072,160	\$ 921,372	\$
<b>Net Cost</b>	\$ 608,391	\$ 642,486	\$ 643,772	\$

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

Function **General**

Activity **Organization Development Division - 12000**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8297 Training Fees	\$ 1,131	\$ 500	\$	\$
<b>Total Charges for Services</b>	<b>\$ 1,131</b>	<b>\$ 500</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,131</b>	<b>\$ 500</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 976	\$	\$	\$
1002 Salaries and Wages	164,088	185,539	186,240	
1011 Salary Savings		(4,685)	(3,165)	
1300 P.E.R.S.	36,006	43,257	49,912	
1301 F.I.C.A.	13,155	14,843	14,247	
1303 Other - Post Employment Benefits	22,405	20,537	18,746	
1310 Employee Group Ins	23,763	26,805	26,284	
1315 Workers Comp Insurance	394	381	197	
1325 401 (k) Employer Match	373	2,250	500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 261,160</b>	<b>\$ 288,927</b>	<b>\$ 292,961</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 9,006	\$ 15,000	\$ 9,500	\$
2052 Mobile Communication Devices	572	700	552	
2290 Maintenance - Equipment		400		
2439 Membership/Dues	108	500	200	
2511 Printing	2,919	10,500	4,500	
2522 Other Supplies		1,500	1,000	
2523 Office Supplies & Exp	1,085	7,000	1,000	
2524 Postage	15	250	250	
2550 Administration	9,269	4,862	30,000	
2555 Prof/Spec Svcs - Purchased	2,032	10,000	10,000	
2556 Prof/Spec Svcs - County		256		
2701 Publications & Legal Notices	22			
2709 Countywide System Charges	609	325	297	
2838 Special Dept Expense-1099 Reportable	415			
2840 Special Dept Expense	860	5,500	1,000	
2842 Tuition Reimbursement	11,336	20,000	20,000	
2844 Training	32,760	110,151	103,590	
2860 Library Materials	266	3,400	5,000	
2931 Travel & Transportation		2,500	500	
2932 Mileage		420	200	
2941 County Vehicle Mileage		153	200	
<b>Total Services &amp; Supplies</b>	<b>\$ 71,274</b>	<b>\$ 193,417</b>	<b>\$ 187,789</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T Maintenance - Bldgs & Improvements	\$ 110	\$ 1,200	\$ 500	\$
5522 I/T Other Supplies	70			
5550 I/T - Administration	8,083	8,443	9,077	
5552 I/T - MIS Services	15,573	17,000	16,688	
5556 I/T - Professional Services		300	300	
5840 I/T Special Dept Expense	338			
<b>Total Intrafund Transfers Out</b>	<b>\$ 24,174</b>	<b>\$ 26,943</b>	<b>\$ 26,565</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (110,750)	\$ (114,550)	\$ (114,700)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (110,750)</b>	<b>\$ (114,550)</b>	<b>\$ (114,700)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 245,858</b>	<b>\$ 394,737</b>	<b>\$ 392,615</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 244,727</b>	<b>\$ 394,237</b>	<b>\$ 392,615</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

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

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Licenses, Permits &amp; Franchises</b>				
6771 Other Licenses & Permits	\$ 1,200	\$ 900	\$ 900	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,200</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7250 Federal Aid Disaster Admin	\$ 118,427	\$ 183,641	\$ 118,427	\$
7292 Aid from Other Governmental Agencies	12,965	12,965	13,258	
7326 Federal - Other	23,771			
7331 State for Disaster	46,778			
7424 State Aid - Public Safety Services	110,285	104,220	111,935	
7495 Fed Homeland Security Grant	728,299	1,929,398		
<b>Total Intergovernmental Revenue</b>	<b>\$ 1,040,525</b>	<b>\$ 2,230,224</b>	<b>\$ 243,620</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 75,137	\$ 2,334	\$	\$
8219 Casino - Sales Tax In Lieu	310			
<b>Total Charges for Services</b>	<b>\$ 75,447</b>	<b>\$ 2,334</b>	<b>\$</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8761 Insurance Refunds	\$ 288	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 288</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,117,460</b>	<b>\$ 2,233,458</b>	<b>\$ 244,520</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 408,844	\$ 350,945	\$ 702,019	\$
1003 Extra Help		1,000	1,000	
1005 Overtime & Call Back	6,322	1,500	5,000	
1011 Salary Savings		(6,432)	(4,628)	
1018 Taxable Meal Reimbursements	458		250	
1300 P.E.R.S.	85,935	78,318	181,340	
1301 F.I.C.A.	34,672	26,908	52,932	
1303 Other - Post Employment Benefits	37,225	34,307	56,238	
1310 Employee Group Ins	46,541	41,116	78,001	
1315 Workers Comp Insurance	3,777	5,644	1,694	
1325 401 (k) Employer Match	2,250	2,885	5,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 626,024</b>	<b>\$ 536,191</b>	<b>\$ 1,079,096</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 19,815	\$ 20,208	\$ 18,120	\$
2051 Communications - Telephone	23,891	25,200	31,080	
2052 Mobile Communication Devices	10,447	16,000	20,888	
2140 Gen Liability Ins	562	1,856	1,097	
2290 Maintenance - Equipment	397	1,920	2,000	
2422 Medical, Dental & Lab Supp	11,860			
2439 Membership/Dues	100	850	1,561	
2511 Printing	12,036	18,015	12,000	
2522 Other Supplies	882	5,000	6,000	
2523 Office Supplies & Exp	778	4,200	5,250	
2524 Postage	3,656	3,462	3,900	
2555 Prof/Spec Svcs - Purchased	79,851	216,652	181,652	
2701 Publications & Legal Notices	1,187			
2709 Countywide System Charges	970	812	644	
2838 Special Dept Expense-1099 Reportable	162			
2840 Special Dept Expense	395,404	934,000	23,900	
2844 Training	12,144	5,000	1,000	
2853 Safety Clothing - Other Agency		8,500	300	
2931 Travel & Transportation		5,500	5,725	
2932 Mileage			100	
2933 Lodging	360			
2941 County Vehicle Mileage	26,131	22,191	25,000	
2964 Meals/Food Purchases	573	1,800	2,260	
<b>Total Services &amp; Supplies</b>	<b>\$ 601,206</b>	<b>\$ 1,291,166</b>	<b>\$ 342,477</b>	<b>\$</b>
<b>Other Financing Uses</b>				

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

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

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
3775 Operating Transfer Out	\$ 271,748	\$ 371,312	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 271,748</b>	<b>\$ 371,312</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 23,849	\$ 29,835	\$ 26,923	\$
5405 I/T Maintenance - Bldgs & Improvements	8,297	7,800	8,647	
5550 I/T - Administration	59,937	717,715	35,231	
5552 I/T - MIS Services	24,002	23,353	35,220	
5840 I/T Special Dept Expense	1,500	7,000	7,000	
5965 I/T Utilities	15,561	15,500	15,500	
<b>Total Intrafund Transfers Out</b>	<b>\$ 133,146</b>	<b>\$ 801,203</b>	<b>\$ 128,521</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (67,186)	\$ (221,667)	\$ (171,652)	\$
5010 I/T - Fire Protection Fund	(40,000)	(40,000)	(46,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (107,186)</b>	<b>\$ (261,667)</b>	<b>\$ (217,652)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,524,938</b>	<b>\$ 2,738,205</b>	<b>\$ 1,332,442</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 407,478</b>	<b>\$ 504,747</b>	<b>\$ 1,087,922</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

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

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7326 Federal - Other	\$	\$	200,000	\$ 200,000
<b>Total Intergovernmental Revenue</b>	<b>\$</b>	<b>\$</b>	<b>200,000</b>	<b>\$ 200,000</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$	16,631	\$	\$
<b>Total Charges for Services</b>	<b>\$</b>	<b>16,631</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$</b>	<b>16,631</b>	<b>\$</b>	<b>200,000</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1003 Extra Help	\$	\$	50,000	\$ 50,000
1005 Overtime & Call Back			25,000	25,000
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$</b>	<b>75,000</b>	<b>\$ 75,000</b>
<b>Services &amp; Supplies</b>				
2052 Mobile Communication Devices	\$	\$	5,000	\$ 5,000
2511 Printing		272		
2534 Operating Materials			20,000	20,000
2555 Prof/Spec Svcs - Purchased		15,124	50,000	50,000
2838 Special Dept Expense-1099 Reportable		4,145		
2840 Special Dept Expense			50,000	50,000
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>19,541</b>	<b>\$</b>	<b>125,000</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>19,541</b>	<b>\$</b>	<b>200,000</b>
<b>Net Cost</b>	<b>\$</b>	<b>2,910</b>	<b>\$</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **Fire Protection Fund - 170**

Function **Public Protection**

Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 1,216,554	\$ 1,253,513	\$ 1,222,340	\$
6106 Railroad Unitary Property Taxes	832	500	600	
6107 Unitary & Op Non-Unitary Property Taxes	39,276	37,312	39,318	
6111 Current Unsecured Property Taxes	30,825	33,532	31,700	
6132 Prior Secured Property Taxes	(723)			
6140 Prior Unsecured Property Taxes	308			
6160 Timber Tax	41	25	300	
6171 Current Supplemental Property Taxes	12,090	12,940	6,500	
6196 Prior Supplemental Property Taxes	(272)			
<b>Total Taxes</b>	<b>\$ 1,298,931</b>	<b>\$ 1,337,822</b>	<b>\$ 1,300,758</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 99,663	\$ 75,000	\$ 50,000	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 99,663</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7112 RDA Pass-Throughs	\$ 23,123	\$ 22,927	\$ 19,451	\$
7205 Homeowners Property Tax Relief	12,819	13,971	13,971	
7229 State Response Reimbursement	51,450	10,000	10,000	
7292 Aid from Other Governmental Agencies	29,913			
7424 State Aid - Public Safety Services	234,356	221,467	237,862	
<b>Total Intergovernmental Revenue</b>	<b>\$ 351,661</b>	<b>\$ 268,365</b>	<b>\$ 281,284</b>	<b>\$</b>
<b>Charges for Services</b>				
8197 Fire Services	\$ 5,389,828	\$ 6,281,193	\$ 6,203,887	\$
8212 Other General Reimbursement	5,700	80,000	10,000	
8219 Casino - Sales Tax In Lieu	658			
8243 Plan Check Fees	13,655	40,000	40,000	
8269 Planning - At Cost Projects Fees	17,822	25,000	15,000	
<b>Total Charges for Services</b>	<b>\$ 5,427,663</b>	<b>\$ 6,426,193</b>	<b>\$ 6,268,887</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 1,098,010	\$ 1,053,000	\$ 1,053,000	\$
8780 Contributions from Other Funds	1,662	142,000	152,000	
8954 Operating Transfers In	113,280	31,800		
<b>Total Other Financing Sources</b>	<b>\$ 1,212,952</b>	<b>\$ 1,226,800</b>	<b>\$ 1,205,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 8,390,870</b>	<b>\$ 9,334,180</b>	<b>\$ 9,105,929</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$ 211	\$ 265	\$ 86	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$ 211</b>	<b>\$ 265</b>	<b>\$ 86</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 9,618	\$ 43,000	\$ 3,000	\$
2051 Communications - Telephone	2,163	6,400	6,400	
2052 Mobile Communication Devices	6,384	10,800	10,800	
2068 Food	100			
2085 Household Expense	3,628	2,400	3,000	
2086 Refuse Disposal	1,230	800	1,000	
2130 Insurance	12,718	22,000	22,000	
2140 Gen Liability Ins	3,557	11,771	9,704	
2273 Parts	52,685	35,000	35,000	
2290 Maintenance - Equipment	17,915	45,000	45,000	
2292 Maintenance - Software	1,076	932	932	
2405 Materials - Bldgs & Impr	9,297	4,000	4,000	
2422 Medical, Dental & Lab Supp	1,035	1,000	1,000	
2439 Membership/Dues	680	750	750	
2456 Misc Expense	130			
2481 PC Acquisition	13,149			
2511 Printing	75	800	800	
2522 Other Supplies	3,690	2,000	2,000	
2523 Office Supplies & Exp	821	2,000	2,000	
2524 Postage	90	200	200	

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2011-12**

Budget Unit **Fire Protection Fund - 170**

Function **Public Protection**

Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
2528 Services	1,898	400	800	
2534 Operating Materials	28,394	43,122	50,365	
2551 Prof/Svcs Purchased-CDF Fire Services	7,530,438	8,733,850	8,633,428	
2555 Prof/Spec Svcs - Purchased	20,420	42,000	42,000	
2701 Publications & Legal Notices	2,442			
2709 Countywide System Charges	1,490	997	1,053	
2710 Rents & Leases - Equipment	384	500	500	
2770 Fuels & Lubricants	14,949	10,000	11,000	
2838 Special Dept Expense-1099 Reportable	6,446			
2840 Special Dept Expense	11,050	39,000	39,000	
2844 Training	3,143	14,000	10,000	
2853 Safety Clothing - Other Agency	7,792	5,500	500	
2941 County Vehicle Mileage	7,044	9,182	12,000	
2955 Prof & Spec Serv & Med	3,698	6,000	6,000	
2965 Utilities	8,156	10,000	10,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 7,787,785</b>	<b>\$ 9,103,404</b>	<b>\$ 8,964,232</b>	<b>\$</b>
<b>Other Charges</b>				
3810 Lease Purchase Principal	\$	\$ 48,418	\$	\$
3830 Lease Purchase Interest		17,865		
<b>Total Other Charges</b>	<b>\$</b>	<b>\$ 66,283</b>	<b>\$</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 127,667	\$ 136,350	\$ 187,741	\$
<b>Total Capital Assets</b>	<b>\$ 127,667</b>	<b>\$ 136,350</b>	<b>\$ 187,741</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3776 Contrib Auto Working Capital	\$ 30,132	\$ 99,628	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	812,000			
<b>Total Other Financing Uses</b>	<b>\$ 842,132</b>	<b>\$ 99,628</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$	\$	\$ 3,000	\$
5550 I/T - Administration	85,725	89,711	98,652	
5552 I/T - MIS Services	3,773	3,336	6,906	
5556 I/T - Professional Services	24,616	3,500		
<b>Total Intrafund Transfers Out</b>	<b>\$ 114,114</b>	<b>\$ 96,547</b>	<b>\$ 108,558</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (8,700)	\$ (8,700)	\$ (6,000)	\$
5004 I/T - Road Fund		(91,998)	(52,198)	
5010 I/T - Fire Protection Fund	(12,370)			
<b>Total Intrafund Transfers In</b>	<b>\$ (21,070)</b>	<b>\$ (100,698)</b>	<b>\$ (58,198)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 8,850,839</b>	<b>\$ 9,401,779</b>	<b>\$ 9,202,419</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 459,969</b>	<b>\$ 67,599</b>	<b>\$ 96,490</b>	<b>\$</b>

County of Placer  
Operation of Internal Service Fund  
Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8212 Other General Reimbursement	700			
8215 Administrative Support Services	322,832			
8269 Planning - At Cost Projects Fees	39,833			
8328 Self Insurance Proceeds	1,191,454	1,473,965	1,725,271	
8761 Insurance Refunds	65,146	20,000	20,000	
8771 Subrogation Recovery		150,000	200,000	
<b>Total Operating Revenues</b>	<b>\$ 1,619,965</b>	<b>\$ 1,643,965</b>	<b>\$ 1,945,271</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	176			
1002 Salaries and Wages	639,218	697,397	704,934	
1004 Accr Compensated Leave	9,996			
1011 Salary Savings		(17,282)	(9,217)	
1300 P.E.R.S.	137,705	153,980	173,908	
1301 F.I.C.A.	47,664	47,286	48,047	
1303 Other - Post Employment Benefits	51,405	55,762	43,741	
1310 Employee Group Ins	87,744	101,271	91,144	
1315 Workers Comp Insurance	2,772	3,126	866	
1325 401 (k) Employer Match	4,380	4,250	4,500	
2051 Communications - Telephone	11,251	11,640	11,640	
2052 Mobile Communication Devices	3,485	4,515	3,500	
2130 Insurance	1,090,999	707,502	659,000	
2140 Gen Liability Ins	6,385	14,751	3,378	
2145 Fire Package Ins	378,795	444,000	400,000	
2257 Witness Fees	150			
2310 Employee Benefits Systems	37,464	48,400	41,975	
2404 Maintenance Services	16,903		18,540	
2439 Membership/Dues	1,240	1,000	1,000	
2481 PC Acquisition	1,294	2,000	2,000	
2511 Printing	4,489	5,000	5,000	
2522 Other Supplies	117	500	500	
2523 Office Supplies & Exp	12	500	500	
2524 Postage	1,166	1,000	1,000	
2543 Investigators	11,457	25,000	25,000	
2550 Administration	23,017	25,000	25,000	
2555 Prof/Spec Svcs - Purchased	23,177	20,000	25,000	
2556 Prof/Spec Svcs - County	1,253,564	1,450,212	1,253,120	
2701 Publications & Legal Notices	613			
2709 Countywide System Charges	3,091	1,565	1,064	
2727 Rents & Leases - Bldgs & Impr		26,517		
2840 Special Dept Expense	255			
2844 Training	769	4,000	1,000	
2931 Travel & Transportation	17	1,800	200	
2932 Mileage	215	200	200	
2941 County Vehicle Mileage	465			
2964 Meals/Food Purchases		300		
2965 Utilities	4,856		5,625	
2977 Subrogation Costs	236,135	150,000	200,000	
3551 Transfer Out A-87 Costs			44,935	
3925 Judgments and Damages	194,353	200,000	200,000	
3929 Judgments and Damages - non-reportable	(1,910,646)	1,000,000	1,000,000	
3931 Tort-Related Litigation	73,401	200,000	200,000	
3932 Non-Tort Litigation	182,225	350,000	300,000	
<b>Total Operating Expenses</b>	<b>\$ 2,631,774</b>	<b>\$ 5,741,192</b>	<b>\$ 5,487,100</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,011,809)</b>	<b>\$ (4,097,227)</b>	<b>\$ (3,541,829)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(205,859)			
6950 Interest	413,211	410,000	262,471	
8215 Administrative Support Services		287,290	285,084	
8771 Subrogation Recovery	181,822			
8779 Contributions from General Fund	744,225	900,000	400,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 1,133,399</b>	<b>\$ 1,597,290</b>	<b>\$ 947,555</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Capital Contributions and Transfers	\$ 121,590	\$ (2,499,937)	\$ (2,594,274)	\$
<b>Change in Net Assets</b>	<b>\$ 121,590</b>	<b>\$ (2,499,937)</b>	<b>\$ (2,594,274)</b>	<b>\$</b>
Net Assets - Beginning Balance	8,449,329	8,570,919	6,070,982	
Net Assets - Ending Balance	\$ 8,570,919	\$ 6,070,982	\$ 3,476,708	\$

County of Placer  
Operation of Internal Service Fund  
Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8215 Administrative Support Services	10,841			
8282 Interfund Revenue	251,872	277,673	265,579	
8761 Insurance Refunds	221,323	150,000	200,000	
8795 Employer Share - Workmans Comp Ins		1,234,785	1,139,699	
<b>Total Operating Revenues</b>	<b>\$ 484,036</b>	<b>\$ 1,662,458</b>	<b>\$ 1,605,278</b>	<b>\$</b>
<b>Operating Expenses</b>				
1002 Salaries and Wages	404,553	426,292	425,845	
1004 Accr Compensated Leave	5,447			
1011 Salary Savings		(10,649)	(9,913)	
1300 P.E.R.S.	87,927	94,574	106,462	
1301 F.I.C.A.	32,754	32,898	32,864	
1303 Other - Post Employment Benefits	37,297	39,830	31,243	
1310 Employee Group Ins	54,435	72,317	65,085	
1315 Workers Comp Insurance	2,232	4,673	607	
1325 401 (k) Employer Match	3,658	3,750	3,750	
2051 Communications - Telephone	3,817	3,802	3,802	
2052 Mobile Communication Devices	3,327	4,238	3,300	
2130 Insurance	541,357	641,000	641,000	
2140 Gen Liability Ins	1,013	1,692	1,463	
2310 Employee Benefits Systems	26,907	33,600	29,982	
2404 Maintenance Services	16,903		17,000	
2439 Membership/Dues	1,574	3,000	1,600	
2456 Misc Expense		3,000		
2481 PC Acquisition		2,000	2,000	
2511 Printing	1,898	3,000	2,000	
2522 Other Supplies	6,592			
2523 Office Supplies & Exp	6,919	3,500	3,500	
2524 Postage	1,319	3,500	1,400	
2543 Investigators	4,002	2,000	4,000	
2548 Claims Administration	266,247	279,000	279,000	
2550 Administration	146,901	141,434	162,139	
2555 Prof/Spec Svcs - Purchased	2,733	2,250	2,250	
2556 Prof/Spec Svcs - County	20,897	14,100	17,916	
2701 Publications & Legal Notices	603		603	
2709 Countywide System Charges	2,539	1,066	694	
2727 Rents & Leases - Bldgs & Impr		17,000		
2844 Training	240	3,000	500	
2931 Travel & Transportation	328	2,000	500	
2932 Mileage	84	2,000	100	
2933 Lodging	438			
2941 County Vehicle Mileage	5,666	4,974	5,893	
2955 Prof & Spec Serv & Med		15,000	5,000	
2964 Meals/Food Purchases	115			
2965 Utilities	4,856		5,500	
2966 Drug & Alcohol Testing	694			
3551 Transfer Out A-87 Costs		112,283	112,283	
3925 Judgments and Damages	(11,340)	2,500,000	1,700,000	
<b>Total Operating Expenses</b>	<b>\$ 1,684,932</b>	<b>\$ 4,462,124</b>	<b>\$ 3,659,368</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,200,896)</b>	<b>\$ (2,799,666)</b>	<b>\$ (2,054,090)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(49,142)			
6950 Interest	412,212	410,000	400,000	
8215 Administrative Support Services		10,700	11,510	
8795 Employer Share - Workmans Comp Ins	2,193,612			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 2,556,682</b>	<b>\$ 420,700</b>	<b>\$ 411,510</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,355,786</b>	<b>\$ (2,378,966)</b>	<b>\$ (1,642,580)</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt		(100,000)	(100,000)	
<b>Change in Net Assets</b>	<b>\$ 1,355,786</b>	<b>\$ (2,478,966)</b>	<b>\$ (1,742,580)</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	6,775,024	8,130,813	5,651,847	
Net Assets - Ending Balance	\$ 8,130,813	\$ 5,651,847	\$ 3,909,267	\$