

<b>COUNTY EXECUTIVE OFFICE APPROPRIATION SUMMARY Fiscal Year 2010-11</b>					
<b>ADMINISTERED BY:</b>		<b>COUNTY EXECUTIVE OFFICER</b>			
Appropriations	FY 2009-10		FY 2010-11 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
<b>GENERAL FUND</b>					
County Executive	\$ 5,281,059	37	\$ 5,073,638	-3.9%	37
Economic Development	999,075	3	1,076,486	7.7%	3
Organizational Development Division	404,218	4	394,737	-2.3%	4
Emergency Services	2,793,868	5	904,067	-67.6%	5
Disaster Response / Recovery	200,000	0	200,000	0.0%	0
Subtotal General Fund	\$ 9,678,220	49	\$ 7,648,928	-21.0%	49
<b>OTHER OPERATING FUND</b>					
Fire Control - Fund 170	\$ 10,272,095	0	\$ 9,239,471	-10.1%	0
<b>INTERNAL SERVICE FUNDS</b>					
General Liability Insurance* - Fund 270/800	\$ 6,323,921	7	\$ 6,286,990		7
Workers Compensation* - Fund 270/810	4,225,168	5	4,412,324		5
Subtotal Internal Service Funds	\$ 10,549,089	12	\$ 10,699,314	1.4%	12
<b>TOTAL ALL FUNDS</b>	<b>\$ 30,499,404</b>	<b>61</b>	<b>\$ 27,587,713</b>	<b>-9.5%</b>	<b>61</b>

\*Budget includes total operating expenses and fixed assets.

**Mission Statement**

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.

**Budget Summary and Changes**

The total of all operating budget appropriations proposed for the County Executive Office (CEO) for FY 2010-11 is \$27,587,713, which is a 9.5% decrease when compared to the current year. The General Fund appropriations for FY 2010-11 total \$7,648,928, which is a 21% reduction when compared to the current year. While there are decreases in salaries and benefits as well as supplies and services, the largest difference is that the Homeland Security Grants in the Emergency Services appropriation are not included because the amounts are not yet known. The Homeland Security Grant funds will be added in Final Budget. The prior year grant was \$766,047.

Two additional vacant positions are unfunded in the budgets one chief assistant CEO and one administrative secretary. There are now a total of six unfunded positions in the CEO department.

Expenditures for Internal Service Fund appropriations of General Liability and Workers Compensation total \$10,699,314, which represents a 1.4% increase over the current fiscal year, due largely to increases in excess

insurance costs and litigation costs partially offset by a reduction in the budget for judgments and damages. Charges to departments for General Liability and Workers Compensation have been significantly reduced using fund reserves to balance.

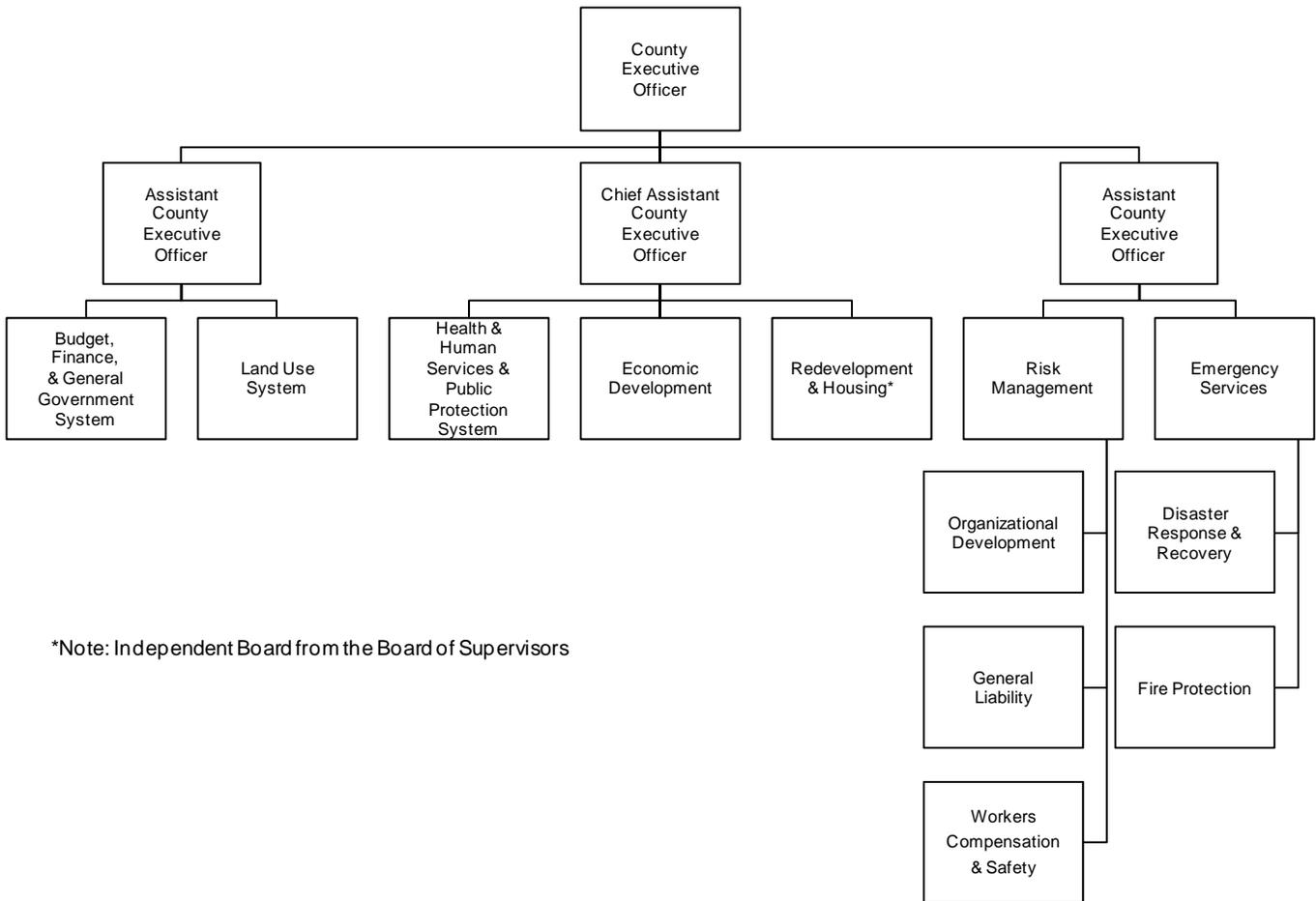
### **Department Comments**

In challenging economic times, demand for countywide services increases at the same time that resources are shrinking. The challenge is to ensure that our constituents will 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 define and achieve outcomes that meet the needs of Placer County. 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 intends to advocate at the state and federal levels, and participate in statewide committees that support critical programs.

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

POSITIONS: 61

County Executive Office 10040

**Program Purpose:** To support effective and efficient administration of county government, Executive Management staff 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 2010-11**

- Reduction in salary and benefit costs due to unfunding two vacant positions (chief assistant CEO and administrative secretary).
- Reduction of \$107,212 in Professional Services partially offset by a reduction in revenue of \$35,000 in Sales and Use Tax Reimbursements for Sales Tax recoveries.
- Net reduction of \$89,036 in other revenues.

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 2010-11**

- Increase funding \$82,600 for a Layoff Aversion grant from the Golden Sierra Job Training Agency.
- Increase funding \$6,000 for Zone Incentive grant from the Department of Resources Recycling and Recovery for marketing low-interest State loans and grants for company recycling programs.

Organizational Development 12000

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

**Major Budget Adjustment Proposed for 2010-11**

- Decrease of \$27,700 in the Training budget made possible by use of on-line training for some classes.

Emergency Services 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 Prevention (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 county participation in Pre-disaster Mitigation, Assistance to Firefighters, Volunteer Fire Assistance, Homeland Security, Law Enforcement Terrorism Prevention, and Emergency Management Program 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.

**Major Budget Adjustment Proposed for 2010-11**

- Homeland Security Grant funding is not included in the Proposed Budget but will be included in Final Budget.

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 2009-10**

- \$800,000 was included for relocation costs for Station 70 (rural Lincoln).

**Major Budget Adjustment Proposed for 2010-11**

- Services & Supplies increase by \$200,492 due largely to increase in the contract with Cal-Fire.

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 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.
- Increased excess insurance per CSAC EIA estimates (\$183,000).
- Increased reimbursements for County Counsel charges (\$300,000).

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 Proposed for 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.

**POSITION INFORMATION**

<b>Changes in Funded Positions Salary Adjustments</b>	<b>2010-11 Positions</b>	<b>2010-11 Salary</b>
<b>DEPARTMENT NAME</b>		
CEO-Administration		
Chief Assistant CEO	-1	1 \$ (260,658)
Administrative Secretary	-1	1 \$ (52,571)
	<hr/>	<hr/>
<b>Department Total</b>	<b>-2</b>	<b>\$ (313,229)</b>

Notes

<sup>1</sup> Allocations remain in allocation table but are unfunded.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Legislative and Administrative**

Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6156 Sales & Use Taxes	\$ 67,185	\$ 100,000	\$ 65,000	\$
<b>Total Taxes</b>	<b>\$ 67,185</b>	<b>\$ 100,000</b>	<b>\$ 65,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$ 811	\$	\$	\$
7292 Aid from Other Governmental Agencies	13,739			
8782 Contributions from Oth Govt Agencies			31,733	
<b>Total Intergovernmental Revenue</b>	<b>\$ 14,550</b>	<b>\$</b>	<b>\$ 31,733</b>	<b>\$</b>
<b>Charges for Services</b>				
8116 NSF & Misc Fees	\$ 17	\$	\$	\$
8212 Other General Reimbursement	25,014	50,000	50,000	
8215 Administrative Support Services	360,950	398,279	277,510	
8269 Planning - At Cost Projects Fees	205,835	50,000	50,000	
<b>Total Charges for Services</b>	<b>\$ 591,816</b>	<b>\$ 498,279</b>	<b>\$ 377,510</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 13,828	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 13,828</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 687,379</b>	<b>\$ 598,279</b>	<b>\$ 474,243</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 376	\$	\$	\$
1002 Salaries and Wages	3,268,443	3,377,193	3,232,661	
1003 Extra Help	24,644	14,548	5,000	
1005 Overtime & Call Back	10,201	10,000	10,000	
1011 Salary Savings		(189,325)	(79,807)	
1018 Taxable Meal Reimbursements	404			
1300 P.E.R.S.	691,918	776,543	718,665	
1301 F.I.C.A.	223,118	213,776	213,103	
1303 Other - Post Employment Benefits	282,211	232,753	224,064	
1310 Employee Group Ins	322,140	358,779	315,747	
1315 Workers Comp Insurance	12,501	17,646	11,362	
1325 401 (k) Employer Match	16,707	25,500	24,000	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,852,663</b>	<b>\$ 4,837,413</b>	<b>\$ 4,674,795</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 57,798	\$ 76,000	\$ 68,000	\$
2052 Mobile Communication Devices	6,450		8,300	
2422 Medical, Dental & Lab Supp	148			
2439 Membership/Dues	18,605	20,000	10,000	
2456 Misc Expense	44			
2481 PC Acquisition	4,408	3,700	7,500	
2511 Printing	32,096	38,000	33,000	
2522 Other Supplies	1,292	5,000	2,000	
2523 Office Supplies & Exp	18,125	33,000	30,000	
2524 Postage	613	1,000	750	
2555 Prof/Spec Svcs - Purchased	208,299	366,800	259,588	
2556 Prof/Spec Svcs - County	6,567	6,790	165,610	
2701 Publications & Legal Notices	907		1,000	
2709 Countywide System Charges	15,160	7,426	4,102	
2727 Rents & Leases - Bldgs & Impr	11,845	12,062	12,062	
2838 Special Dept Expense-1099 Reportable	1,213			
2840 Special Dept Expense	1,350	42,567	35,000	
2844 Training	3,393	9,000	4,000	
2860 Library Materials	(117)			
2931 Travel & Transportation	6,015	12,000	7,000	
2932 Mileage	2,469	3,150	3,150	
2933 Lodging	3,701		3,500	
2941 County Vehicle Mileage	21,503	26,688	19,130	
2964 Meals/Food Purchases	5,357	7,000	6,000	
2965 Utilities	1,103		1,200	

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Legislative and Administrative**

Activity **County Executive Office - 10040**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Services &amp; Supplies</b>	\$ 428,344	\$ 670,183	\$ 680,892	\$
<b>Intrafund Transfers Out</b>				
5405 I/T Maintenance - Bldgs & Improvements	\$ 941	\$ 2,900	\$ 2,000	\$
5552 I/T - MIS Services	109,526	124,208	114,300	
5556 I/T - Professional Services	1,291			
<b>Total Intrafund Transfers Out</b>	\$ 111,758	\$ 127,108	\$ 116,300	\$
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$	\$ (316,293)	\$ (355,309)	\$
5002 I/T - County General Fund	(306,631)			
5010 I/T - Fire Protection Fund	(31,816)	(37,352)	(43,040)	
<b>Total Intrafund Transfers In</b>	\$ (338,447)	\$ (353,645)	\$ (398,349)	\$
<b>Total Expenditures / Appropriations</b>	\$ 5,054,318	\$ 5,281,059	\$ 5,073,638	\$
<b>Net Cost</b>	\$ 4,366,939	\$ 4,682,780	\$ 4,599,395	\$

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$	\$	\$ 6,000	\$
8782 Contributions from Oth Govt Agencies	54,400	54,400	137,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ 54,400</b>	<b>\$ 54,400</b>	<b>\$ 143,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 133,370	\$ 95,000	\$ 95,000	\$
<b>Total Charges for Services</b>	<b>\$ 133,370</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 3,775	\$ 5,000	\$ 4,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,775</b>	<b>\$ 5,000</b>	<b>\$ 4,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 195,442	\$ 192,000	\$ 192,000	\$
<b>Total Other Financing Sources</b>	<b>\$ 195,442</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 386,987</b>	<b>\$ 346,400</b>	<b>\$ 434,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 326,492	\$ 343,514	\$ 338,488	\$
1003 Extra Help	384		7,300	
1005 Overtime & Call Back	734			
1011 Salary Savings		(19,257)	(8,500)	
1018 Taxable Meal Reimbursements	305			
1300 P.E.R.S.	68,923	77,115	78,537	
1301 F.I.C.A.	24,833	24,593	24,950	
1303 Other - Post Employment Benefits	29,426	27,383	27,383	
1310 Employee Group Ins	44,173	49,031	46,409	
1315 Workers Comp Insurance	960	804	840	
1325 401 (k) Employer Match		750		
<b>Total Salaries &amp; Benefits</b>	<b>\$ 496,230</b>	<b>\$ 503,933</b>	<b>\$ 515,407</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 17,247	\$ 16,500	\$ 14,100	\$
2052 Mobile Communication Devices	1,612		2,700	
2291 Maintenance - Computer Equip		150		
2439 Membership/Dues	34,218	34,000	31,000	
2456 Misc Expense		274		
2481 PC Acquisition	1,143			
2511 Printing	21,502	23,181	19,000	
2523 Office Supplies & Exp	6,053	6,000	5,000	
2524 Postage	8,417	10,000	9,000	
2555 Prof/Spec Svcs - Purchased	354,385	280,151	284,131	
2556 Prof/Spec Svcs - County	395	483	482	
2709 Countywide System Charges	1,473	711	367	
2727 Rents & Leases - Bldgs & Impr		41,809		
2838 Special Dept Expense-1099 Reportable	10,218			
2840 Special Dept Expense	37,402	74,822	69,684	
2844 Training	560	2,000	1,579	
2931 Travel & Transportation	1,942	5,000	3,500	
2932 Mileage	320			
2941 County Vehicle Mileage	8,047	6,000	4,591	
2964 Meals/Food Purchases	3,098	3,023	3,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 508,032</b>	<b>\$ 504,104</b>	<b>\$ 448,134</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 1,750			\$
<b>Total Other Financing Uses</b>	<b>\$ 1,750</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$	\$	\$ 34,500	\$
5405 I/T Maintenance - Bldgs & Improvements		266		
5550 I/T - Administration	13,382	20,752	16,664	
5552 I/T - MIS Services	17,007	20,286	16,681	
5556 I/T - Professional Services	330		82,600	

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Economic Development - 11120**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
5727 I/T-Rents/Leases	46,330			
5840 I/T Special Dept Expense	70			
5965 I/T Utilities			12,500	
<b>Total Intrafund Transfers Out</b>	\$ 77,385	\$ 41,038	\$ 162,945	\$
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (22,500)	\$ (50,000)	\$ (50,000)	\$
<b>Total Intrafund Transfers In</b>	\$ (22,500)	\$ (50,000)	\$ (50,000)	\$
<b>Total Expenditures / Appropriations</b>	\$ 1,060,897	\$ 999,075	\$ 1,076,486	\$
<b>Net Cost</b>	\$ 673,910	\$ 652,675	\$ 642,486	\$

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Organization Development Division - 12000**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8297 Training Fees	\$ 5,410	\$ 5,000	\$ 500	\$
<b>Total Charges for Services</b>	<b>\$ 5,410</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 5,410</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 409	\$	\$	\$
1002 Salaries and Wages	158,353	162,656	185,539	
1011 Salary Savings		(9,118)	(4,685)	
1300 P.E.R.S.	34,163	35,087	43,257	
1301 F.I.C.A.	12,083	13,194	14,843	
1303 Other - Post Employment Benefits	14,011	20,537	20,537	
1310 Employee Group Ins	24,690	27,173	26,805	
1315 Workers Comp Insurance	388	381	381	
1325 401 (k) Employer Match	750	2,250	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 244,847</b>	<b>\$ 252,160</b>	<b>\$ 288,927</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 16,824	\$ 17,055	\$ 15,000	\$
2052 Mobile Communication Devices	380		700	
2068 Food	10,984			
2290 Maintenance - Equipment	4,379	400	400	
2439 Membership/Dues	193	1,350	500	
2456 Misc Expense	43			
2511 Printing	9,195	10,500	10,500	
2522 Other Supplies		1,500	1,500	
2523 Office Supplies & Exp	2,419	7,000	7,000	
2524 Postage	142	250	250	
2550 Administration	2,730	11,500	4,862	
2555 Prof/Spec Svcs - Purchased	18,720	34,000	10,000	
2556 Prof/Spec Svcs - County	128	256	256	
2709 Countywide System Charges	1,267	609	325	
2727 Rents & Leases - Bldgs & Impr		500		
2838 Special Dept Expense-1099 Reportable	200			
2840 Special Dept Expense	1,282	5,500	5,500	
2842 Tuition Reimbursement	14,198	20,000	20,000	
2844 Training	70,005	137,852	110,151	
2860 Library Materials	265	3,400	3,400	
2931 Travel & Transportation	376	2,553	2,500	
2932 Mileage		420	420	
2941 County Vehicle Mileage	200	200	153	
2964 Meals/Food Purchases	78			
<b>Total Services &amp; Supplies</b>	<b>\$ 154,008</b>	<b>\$ 254,845</b>	<b>\$ 193,417</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 54,992	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 54,992</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T Maintenance - Bldgs & Improvements	\$ 1,175	\$ 1,700	\$ 1,200	\$
5550 I/T - Administration	6,435	10,629	8,443	
5552 I/T - MIS Services	13,589	13,334	17,000	
5556 I/T - Professional Services	232	300	300	
<b>Total Intrafund Transfers Out</b>	<b>\$ 21,431</b>	<b>\$ 25,963</b>	<b>\$ 26,943</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (110,750)	\$ (128,750)	\$ (114,550)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (110,750)</b>	<b>\$ (128,750)</b>	<b>\$ (114,550)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 364,528</b>	<b>\$ 404,218</b>	<b>\$ 394,737</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 359,118</b>	<b>\$ 399,218</b>	<b>\$ 394,237</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Emergency Services - 22310**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 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	\$ 1,000	\$ 900	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,200</b>	<b>\$ 1,000</b>	<b>\$ 900</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$ 1,745	\$	\$	\$
7250 Federal Aid Disaster Admin	67,674	118,427	183,641	
7292 Aid from Other Governmental Agencies	12,804	12,804	12,965	
7326 Federal - Other	79,744			
7331 State for Disaster	71,456	5,000		
7424 State Aid - Public Safety Services	126,954	109,579	98,571	
7473 APCD Clean Air Grant	15,288			
7495 Fed Homeland Security Grant	217,745	1,927,864		
<b>Total Intergovernmental Revenue</b>	<b>\$ 593,410</b>	<b>\$ 2,173,674</b>	<b>\$ 295,177</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 29,509	\$ 46,801	\$ 58,353	\$
8219 Casino - Sales Tax In Lieu	325			
<b>Total Charges for Services</b>	<b>\$ 29,834</b>	<b>\$ 46,801</b>	<b>\$ 58,353</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 624,444</b>	<b>\$ 2,221,475</b>	<b>\$ 354,430</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 396,683	\$ 426,436	\$ 446,170	\$
1003 Extra Help		1,000	1,000	
1005 Overtime & Call Back	5,216	5,000	1,500	
1011 Salary Savings		(23,906)	(8,773)	
1018 Taxable Meal Reimbursements	364			
1300 P.E.R.S.	82,679	90,427	99,650	
1301 F.I.C.A.	32,017	33,081	34,669	
1303 Other - Post Employment Benefits	34,159	34,229	35,009	
1310 Employee Group Ins	45,145	49,432	51,395	
1315 Workers Comp Insurance	1,483	5,281	7,196	
1325 401 (k) Employer Match	2,270	3,000	3,635	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 600,016</b>	<b>\$ 623,980</b>	<b>\$ 671,451</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 17,658	\$ 17,208	\$ 20,208	\$
2051 Communications - Telephone	33,634	28,500	25,200	
2052 Mobile Communication Devices	6,753	14,000	16,000	
2140 Gen Liability Ins	1,940	1,282	1,856	
2290 Maintenance - Equipment	5,043	1,920	1,920	
2439 Membership/Dues		850	850	
2481 PC Acquisition	2,001			
2511 Printing	6,095	13,000	8,000	
2522 Other Supplies	88	5,000	5,000	
2523 Office Supplies & Exp	1,484	4,200	4,200	
2524 Postage	3,410	3,600	3,462	
2555 Prof/Spec Svcs - Purchased	196,412	200,203	5,000	
2701 Publications & Legal Notices	125			
2709 Countywide System Charges	1,747	970	812	
2838 Special Dept Expense-1099 Reportable	210			
2840 Special Dept Expense	106,437	807,192	14,000	
2844 Training	2,625			
2931 Travel & Transportation	769	5,500	5,500	
2932 Mileage	559			
2941 County Vehicle Mileage	27,280	30,000	22,191	
2964 Meals/Food Purchases	825	1,800	1,800	
<b>Total Services &amp; Supplies</b>	<b>\$ 415,095</b>	<b>\$ 1,135,225</b>	<b>\$ 135,999</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 13,493	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 13,493</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Emergency Services - 22310**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T Employee Group Insurance	\$ 17,950	\$ 29,085	\$ 29,835	\$
5405 I/T Maintenance - Bldgs & Improvements	7,794	10,034	7,800	
5550 I/T - Administration	51,073	88,882	53,129	
5552 I/T - MIS Services	20,709	23,334	23,353	
5556 I/T - Professional Services	1,645			
5840 I/T Special Dept Expense	99,647	906,212	7,000	
5965 I/T Utilities	15,455	17,116	15,500	
<b>Total Intrafund Transfers Out</b>	<b>\$ 214,273</b>	<b>\$ 1,074,663</b>	<b>\$ 136,617</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (40,386)	\$	\$	\$
5010 I/T - Fire Protection Fund	(40,000)	(40,000)	(40,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (80,386)</b>	<b>\$ (40,000)</b>	<b>\$ (40,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,162,491</b>	<b>\$ 2,793,868</b>	<b>\$ 904,067</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 538,047</b>	<b>\$ 572,393</b>	<b>\$ 549,637</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2010-11

Budget Unit **General Fund - 100**

Function **Other Protection**

Activity **Disaster Response/Recovery - 22350**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 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>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</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>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$	\$ 5,000	\$	\$
2052 Mobile Communication Devices			5,000	
2456 Misc Expense		15,000		
2522 Other Supplies		5,000		
2534 Operating Materials			20,000	
2555 Prof/Spec Svcs - Purchased		50,000	50,000	
2840 Special Dept Expense		50,000	50,000	
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **Fire Protection Fund - 170**

Function **Fire Protection**

Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 1,216,553	\$ 1,043,033	\$ 1,279,537	\$
6106 Railroad Unitary Property Taxes	790		500	
6107 Unitary & Op Non-Unitary Property Taxes	37,907	33,358	37,312	
6111 Current Unsecured Property Taxes	31,323	26,554	30,000	
6132 Prior Secured Property Taxes	1,732			
6140 Prior Unsecured Property Taxes	331			
6160 Timber Tax	476	625	25	
6171 Current Supplemental Property Taxes	24,025	15,931	12,940	
6196 Prior Supplemental Property Taxes	219			
<b>Total Taxes</b>	<b>\$ 1,313,356</b>	<b>\$ 1,119,501</b>	<b>\$ 1,360,314</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 130,243	\$ 75,000	\$ 75,000	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 130,243</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7112 RDA Pass-Throughs	\$ 22,456	\$ 19,327	\$ 22,927	\$
7205 Homeowners Property Tax Relief	12,393	9,637	6,000	
7229 State Response Reimbursement			10,000	
7424 State Aid - Public Safety Services	269,831	232,856	199,068	
<b>Total Intergovernmental Revenue</b>	<b>\$ 304,680</b>	<b>\$ 261,820</b>	<b>\$ 237,995</b>	<b>\$</b>
<b>Charges for Services</b>				
8197 Fire Services	\$ 4,660,642	\$ 6,184,512	\$ 6,316,808	\$
8212 Other General Reimbursement	44,230	10,000	120,000	
8219 Casino - Sales Tax In Lieu	690			
8243 Plan Check Fees		90,000	90,000	
8269 Planning - At Cost Projects Fees	35,270	25,000	25,000	
<b>Total Charges for Services</b>	<b>\$ 4,740,832</b>	<b>\$ 6,309,512</b>	<b>\$ 6,551,808</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8750 Proceeds from Sale of Capital Assets	\$ 2,538			\$
8779 Contributions from General Fund	1,098,010	1,053,000	1,053,000	
8780 Contributions from Other Funds	150,348	162,000	129,198	
8953 Long Term Debt Proceeds		386,250		
<b>Total Other Financing Sources</b>	<b>\$ 1,250,896</b>	<b>\$ 1,601,250</b>	<b>\$ 1,182,198</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 7,740,007</b>	<b>\$ 9,367,083</b>	<b>\$ 9,407,315</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$ 1,441	\$ 527	\$ 265	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,441</b>	<b>\$ 527</b>	<b>\$ 265</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 569	\$ 3,000	\$ 3,000	\$
2051 Communications - Telephone	3,870	6,400	6,400	
2052 Mobile Communication Devices	2,549	12,000	10,800	
2068 Food	353			
2085 Household Expense	1,423	2,400	2,400	
2086 Refuse Disposal	96		800	
2130 Insurance	20,596	19,000	22,000	
2140 Gen Liability Ins	20,742	8,104	11,771	
2273 Parts	35,759	27,000	35,000	
2277 Auto - Towing	91			
2290 Maintenance - Equipment	43,467	45,000	45,000	
2292 Maintenance - Software	933	932	932	
2405 Materials - Bldgs & Impr	1,529	4,000	4,000	
2422 Medical, Dental & Lab Supp	1,790		1,000	
2439 Membership/Dues	995	750	750	
2456 Misc Expense	9	250		
2511 Printing	1,166	800	800	
2522 Other Supplies	1,430	2,000	2,000	
2523 Office Supplies & Exp	2,171	2,000	2,000	
2524 Postage	238		200	

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **Fire Protection Fund - 170**

Function **Fire Protection**

Activity **County Fire - 22160**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
2528 Services		200	400	
2534 Operating Materials	61,939	20,365	20,365	
2550 Administration	19			
2551 Prof/Svcs Purchased-CDF Fire Services	6,811,659	8,498,323	8,690,929	
2555 Prof/Spec Svcs - Purchased	32,159	42,000	42,000	
2709 Countywide System Charges	2,788	2,710	997	
2710 Rents & Leases - Equipment	363	500	500	
2727 Rents & Leases - Bldgs & Impr	6,158			
2770 Fuels & Lubricants	3,939	5,000	10,000	
2838 Special Dept Expense-1099 Reportable	5,585			
2840 Special Dept Expense	17,900	49,500	39,000	
2844 Training	4,355	10,000	10,000	
2853 Safety Clothing - Other Agency	2,681		500	
2941 County Vehicle Mileage	7,683	12,000	9,182	
2955 Prof & Spec Serv & Med	6,103	6,000	6,000	
2965 Utilities	5,803	8,000	10,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 7,108,910</b>	<b>\$ 8,788,234</b>	<b>\$ 8,988,726</b>	<b>\$</b>
<b>Other Charges</b>				
3810 Lease Purchase Principal	\$	\$ 23,311	\$ 48,418	\$
3830 Lease Purchase Interest		9,830	17,865	
<b>Total Other Charges</b>	<b>\$</b>	<b>\$ 33,141</b>	<b>\$ 66,283</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 111,510	\$ 611,550	\$ 96,350	\$
<b>Total Capital Assets</b>	<b>\$ 111,510</b>	<b>\$ 611,550</b>	<b>\$ 96,350</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 250,000	\$ 800,000		\$
<b>Total Other Financing Uses</b>	<b>\$ 250,000</b>	<b>\$ 800,000</b>		<b>\$</b>
<b>Intrafund Transfers Out</b>				
5550 I/T - Administration	\$ 71,714	\$ 78,526	\$ 89,711	\$
5552 I/T - MIS Services	4,946	6,667	3,336	
5556 I/T - Professional Services	23,078	2,950	3,500	
<b>Total Intrafund Transfers Out</b>	<b>\$ 99,738</b>	<b>\$ 88,143</b>	<b>\$ 96,547</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (10,195)	\$ (49,500)	\$ (8,700)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (10,195)</b>	<b>\$ (49,500)</b>	<b>\$ (8,700)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 7,561,404</b>	<b>\$ 10,272,095</b>	<b>\$ 9,239,471</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (178,603)</b>	<b>\$ 905,012</b>	<b>\$ (167,844)</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2010-11

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

Operating Detail	2008-09 Actual	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8212 Other General Reimbursement	2,379			
8215 Administrative Support Services	235,493			
8269 Planning - At Cost Projects Fees	85,654			
8328 Self Insurance Proceeds	4,127,488	2,714,454	2,030,463	
8761 Insurance Refunds	21,574	25,000	20,000	
8771 Subrogation Recovery			150,000	
<b>Total Operating Revenues</b>	<b>\$ 4,472,588</b>	<b>\$ 2,739,454</b>	<b>\$ 2,200,463</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	222			
1002 Salaries and Wages	616,576	680,071	697,397	
1004 Accr Compensated Leave	13,200			
1005 Overtime & Call Back	34			
1011 Salary Savings		(38,084)	(17,282)	
1300 P.E.R.S.	132,562	144,069	153,980	
1301 F.I.C.A.	44,094	45,460	47,286	
1303 Other - Post Employment Benefits	54,022	56,376	55,762	
1310 Employee Group Ins	96,662	101,271	101,271	
1315 Workers Comp Insurance	2,478	2,652	3,126	
1325 401 (k) Employer Match	4,196	5,250	4,250	
2051 Communications - Telephone	14,302	18,000	11,640	
2052 Mobile Communication Devices	2,456		4,515	
2086 Refuse Disposal	183			
2130 Insurance	1,110,899	1,514,000	1,264,000	
2140 Gen Liability Ins	103,560	15,221	14,751	
2145 Fire Package Ins			444,000	
2290 Maintenance - Equipment		1,000		
2310 Employee Benefits Systems		48,400	48,400	
2404 Maintenance Services	55			
2405 Materials - Bldgs & Impr		1,000		
2439 Membership/Dues	875	2,500	1,000	
2456 Misc Expense	452			
2481 PC Acquisition		2,000	2,000	
2511 Printing	4,848	6,000	5,000	
2522 Other Supplies	379	3,000	500	
2523 Office Supplies & Exp	49	3,000	500	
2524 Postage	1,219	2,000	1,000	
2543 Investigators	24,101	55,000	25,000	
2550 Administration	23,301	15,000	25,000	
2555 Prof/Spec Svcs - Purchased	35,896	30,000	20,000	
2556 Prof/Spec Svcs - County	1,410,740	1,135,402	1,439,512	
2701 Publications & Legal Notices	579			
2709 Countywide System Charges	6,630	6,630	1,565	
2727 Rents & Leases - Bldgs & Impr	26,518	20,000	26,517	
2840 Special Dept Expense	2,717			
2844 Training	999	5,000	4,000	
2931 Travel & Transportation	692	1,800	1,800	
2932 Mileage	195	1,200	200	
2933 Lodging	675			
2941 County Vehicle Mileage	570			
2964 Meals/Food Purchases	6	300	300	
2977 Subrogation Costs	190,914		150,000	
3551 Transfer Out A-87 Costs	140,403	140,403		
3925 Judgments and Damages	91,589	200,000	200,000	
3929 Judgments and Damages - non-reportable	18,267	1,600,000	1,000,000	
3931 Tort-Related Litigation	105,040	200,000	200,000	
3932 Non-Tort Litigation	175,912	300,000	350,000	
<b>Total Operating Expenses</b>	<b>\$ 4,459,067</b>	<b>\$ 6,323,921</b>	<b>\$ 6,286,990</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 13,521</b>	<b>\$ (3,584,467)</b>	<b>\$ (4,086,527)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	599,960	650,000	600,000	
7232 State Aid - Other	3,750			
8215 Administrative Support Services		225,000	249,490	

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2010-11

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

Operating Detail	2008-09 Actual	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
8771 Subrogation Recovery	348,470			
8779 Contributions from General Fund	931,246	700,000	900,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 1,883,426</b>	<b>\$ 1,575,000</b>	<b>\$ 1,749,490</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,896,947</b>	<b>\$ (2,009,467)</b>	<b>\$ (2,337,037)</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ 1,896,947</b>	<b>\$ (2,009,467)</b>	<b>\$ (2,337,037)</b>	<b>\$</b>
Net Assets - Beginning Balance	6,552,380	8,449,329	6,439,862	
Net Assets - Ending Balance	<b>\$ 8,449,329</b>	<b>\$ 6,439,862</b>	<b>\$ 4,102,825</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2010-11

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

Operating Detail	2008-09 Actual	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8282 Interfund Revenue	231,992	277,585	277,673	
8761 Insurance Refunds	335,818	150,000	150,000	
8795 Employer Share - Workmans Comp Ins		2,634,998	1,234,785	
<b>Total Operating Revenues</b>	<b>\$ 567,810</b>	<b>\$ 3,062,583</b>	<b>\$ 1,662,458</b>	<b>\$</b>
<b>Operating Expenses</b>				
1002 Salaries and Wages	388,375	421,027	426,292	
1004 Accr Compensated Leave	4,146			
1011 Salary Savings		(23,578)	(10,649)	
1300 P.E.R.S.	84,045	89,657	94,574	
1301 F.I.C.A.	29,996	32,495	32,898	
1303 Other - Post Employment Benefits	34,289	40,269	39,830	
1310 Employee Group Ins	55,167	69,536	72,317	
1315 Workers Comp Insurance	1,323	2,564	4,673	
1325 401 (k) Employer Match	3,663	3,750	3,750	
2051 Communications - Telephone	5,453	8,000	3,802	
2052 Mobile Communication Devices	2,195		4,238	
2086 Refuse Disposal	78			
2130 Insurance	690,902	561,500	641,000	
2140 Gen Liability Ins	3,847	2,309	1,692	
2290 Maintenance - Equipment	96			
2310 Employee Benefits Systems	62,520	33,600	33,600	
2439 Membership/Dues	1,311	3,000	3,000	
2456 Misc Expense		3,000	3,000	
2481 PC Acquisition		2,000	2,000	
2511 Printing	60	3,000	3,000	
2522 Other Supplies	3,781			
2523 Office Supplies & Exp	6,428	3,500	3,500	
2524 Postage	1,328	3,500	3,500	
2543 Investigators	1,186	20,000	2,000	
2548 Claims Administration	279,000		267,000	
2550 Administration	106,966	237,000	103,634	
2555 Prof/Spec Svcs - Purchased	2,250		2,250	
2556 Prof/Spec Svcs - County	13,168	16,000	14,100	
2701 Publications & Legal Notices	1,084			
2709 Countywide System Charges	5,057	7,158	1,066	
2727 Rents & Leases - Bldgs & Impr	15,614	25,000	17,000	
2844 Training	375	3,000	3,000	
2931 Travel & Transportation		2,000	2,000	
2932 Mileage	377	2,000	2,000	
2941 County Vehicle Mileage	5,259	6,500	4,974	
2955 Prof & Spec Serv & Med		15,000	15,000	
2964 Meals/Food Purchases	40			
2966 Drug & Alcohol Testing	660			
3551 Transfer Out A-87 Costs		132,381	112,283	
3925 Judgments and Damages	696,153	2,500,000	2,500,000	
<b>Total Operating Expenses</b>	<b>\$ 2,506,192</b>	<b>\$ 4,225,168</b>	<b>\$ 4,412,324</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,938,382)</b>	<b>\$ (1,162,585)</b>	<b>\$ (2,749,866)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	636,276	650,000	636,000	
8771 Subrogation Recovery	135			
8795 Employer Share - Workmans Comp Ins	966,025			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 1,602,436</b>	<b>\$ 650,000</b>	<b>\$ 636,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (335,946)</b>	<b>\$ (512,585)</b>	<b>\$ (2,113,866)</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt	(73,714)	(100,000)	(100,000)	
<b>Change in Net Assets</b>	<b>\$ (409,660)</b>	<b>\$ (612,585)</b>	<b>\$ (2,213,866)</b>	<b>\$</b>
Net Assets - Beginning Balance	7,184,684	6,775,024	6,162,439	
Net Assets - Ending Balance	<b>\$ 6,775,024</b>	<b>\$ 6,162,439</b>	<b>\$ 3,948,573</b>	<b>\$</b>