

**FACILITY SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: DIRECTOR OF FACILITY SERVICES

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2012-13
GENERAL FUND					
Building Maintenance	\$ 4,758,240	\$ 5,697,334	\$ 6,308,092	\$ 5,927,076	4.0%
Facility Services Administration	\$ 853,108	\$ 874,467	\$ 976,638	\$ 941,455	7.7%
Parks & Grounds Maintenance	\$ 3,408,936	\$ 3,443,036	\$ 3,765,133	\$ 3,578,708	3.9%
Placer County Museums	\$ 807,497	\$ 875,380	\$ 981,934	\$ 878,978	0.4%
Subtotal General Fund	\$ 9,827,781	\$ 10,890,217	\$ 12,031,797	\$ 11,326,217	4.0%
OTHER OPERATING FUND					
Capital Improvements - Fund 140	\$ 27,750,680	\$ 66,735,979	\$ 69,456,668	\$ 69,427,664	4.0%
ENTERPRISE FUNDS					
Eastern Regional Landfill* - Fund 220/400	\$ 803,916	\$ 1,368,994	\$ 1,382,177	\$ 1,341,877	-2.0%
Solid Waste Management* - Fund 220/450	\$ 1,072,352	\$ 2,031,957	\$ 1,580,384	\$ 1,560,426	-23.2%
DeWitt Development* - Fund 220/600	\$ 3,170,031	\$ 3,907,771	\$ 3,670,278	\$ 3,657,770	-6.4%
Subtotal Enterprise Funds	\$ 5,046,299	\$ 7,308,722	\$ 6,632,839	\$ 6,560,073	-10.2%
INTERNAL SERVICE FUND					
Environmental Utilities* - Fund 260/800	\$ 10,374,330	\$ 11,279,422	\$ 11,562,854	\$ 11,262,074	-0.2%
TOTAL ALL FUNDS	\$ 52,999,090	\$ 96,214,340	\$ 99,684,158	\$ 98,576,028	2.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS						
Building Maintenance	58	55	51	51	-7%	
Facility Services Administration	13	13	14	14	8%	
Parks & Grounds Maintenance	26	26	25	25	-4%	
Placer County Museums	6	6	7	6	0%	
Capital Improvements - Fund 140	12	12	12	12	0%	
Eastern Regional Landfill - Fund 220/400	0	0	0	0	n/a	
Solid Waste Management - Fund 220/450	0	0	0	0	n/a	
DeWitt Development - Fund 220/600	5	6	7	7	17%	
Environmental Utilities - Fund 260/800	68	68	68	68	0%	
TOTAL FUNDED POSITIONS	188	186	184	183	-2%	
TOTAL ALLOCATED POSITIONS	223	223	224	223	0%	

Mission Statement

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

Department Comments

The Facility Services Department manages and administers the programs and operations of its seven core divisions of Administration, Building Maintenance, Parks and Grounds, Museums, Capital Improvements, Property Management, and Environmental Utilities. Through the Administration division, the Department carries out the policy directives of the County Executive Office and the Board of Supervisors to assure the Department functions in the most appropriate, effective, and efficient manner possible in providing services to the public and other county departments. The Department's divisions are identified below with each highlighting their most integral responsibilities and continued initiatives to support countywide operations.

Building Maintenance

The Building Maintenance Division is charged with maintaining county facilities in a safe and healthy condition for the use of the public and employees. In discharging this duty and obligation, Building Maintenance provides maintenance and custodial services, monitors the condition of county facilities, and plans for service and preventative maintenance and upgrades. This responsibility includes:

- Management of 300 diverse facilities encompassing approximately 1.3 million gross square feet of building area spread geographically from Roseville to Tahoe.
- Performance of preventative maintenance.
- Development of private sector contracts to assist with custodial and specialty services such as HVAC and building controls, fire detection and suppression, security electronics, elevators, and generators; and to provide timely and cost effective services.
- Construction of projects when it is determined to be the most effective delivery method.
- Monitoring utility charges and pursuit of all reasonable means to achieve utility cost savings.

Parks and Grounds

The Parks and Grounds Division provides operation, maintenance, and construction services at park facilities and beaches in unincorporated Placer County, and provides complete grounds maintenance services for all other county owned facilities. Parks and Grounds also plans, constructs, and maintains county trails and public open space, which are developed in partnership with communities and development projects. To fulfill these responsibilities, Parks and Grounds:

- Works with citizens, neighboring agencies, and developers to plan and construct multiple-use trails throughout Placer County including completing construction of Hidden Falls Regional Park for opening in May 2013.
- Ensures provision of adequate parkland consistent with the standards in the Placer County General Plan.
- Supports public/private recreation providers and community groups to further the common mission of programming and providing parkland in their jurisdictions.
- Maintains landscaped areas and natural vegetation on county properties to enhance aesthetics, functionality, and fire safety.
- Assists regulatory and planning agencies in maintaining the public's legal rights to access the County's beaches at Lake Tahoe.

Museums

The Museums Division operates six county museums and the recently-relocated Archives and Collections Facility. Museums is dedicated to providing education programs, access to the County's historic objects and archival materials, and historic preservation. To accomplish this mission, Museums:

- Provides education programs, including Living History and School Tours serving more than 3,000 school age children each year.
- Sponsors the Heritage Trail Tour which makes 18 museums available to the public free of charge over a weekend in August.
- Operates the Archives and Collections Facility which provides the public with access to the County's collection of 16,500 objects, 18,500 photographs, and 21,000 documents.

Facility Services

- Staff Curators and volunteers expertly process research requests from all over the world, and satisfies over 2,000 inquiries annually.
- Supports local historical preservation societies by providing advice on collection conservation and museum operations.
- Relies on more than 200 trained volunteers who provide visitor services in county museums, support education programs, assist with special events, and help with the conservation of objects at the Archives.

Capital Improvements

The Capital Improvements Division staff is responsible for the design and construction of Placer County facilities, including new construction, additions, remodels, and tenant improvements. Capital Improvements is also responsible for managing the County's hazardous materials program and identifying risks to reduce county liability. To accomplish this work, Capital Improvements employs collaborative processes to define project objectives and needs; utilizes a number of project design and construction methods to match the best project delivery method with the specific project; and incorporates design features aimed at maximizing the life of the building, increasing energy efficiency and reducing maintenance and operations costs. Projects currently underway include:

- Design of a new Animal Services building.
- Demolition of buildings at the Placer County Government Center originally constructed in 1946.
- Infrastructure and master planning for new development at the Placer County Government Center.
- Warranty and commissioning of the new South Placer Adult Corrections Facility.
- Programming for a potential Justice Center Building in the Tahoe area.

Property Management

The Property Management Division performs a broad range of specialized real estate and property management services. This includes leasing privately-owned facilities for county functions, leasing county-owned properties for revenue generation, finding and purchasing real estate to support County operations and public services, and functioning as a one-stop resource for county property issues. Examples of these services include:

- Recent lease negotiations that will save approximately \$3.1 million in rent.
- Acquisition of two buildings at Lake Tahoe taking advantage of the dip in the real estate market and resulting in county owned facilities at a cost significantly less than new construction.
- Leases of buildings at the Placer County Government Center in Auburn generating approximately \$800,000 annually.
- Ongoing negotiations for commercial development at the Placer County Government Center having the potential to generate new rent and tax revenues for the County.
- Negotiations with private land owners to preserve and protect the public's rights to access various shorelines fronting Lake Tahoe.

Environmental Utilities

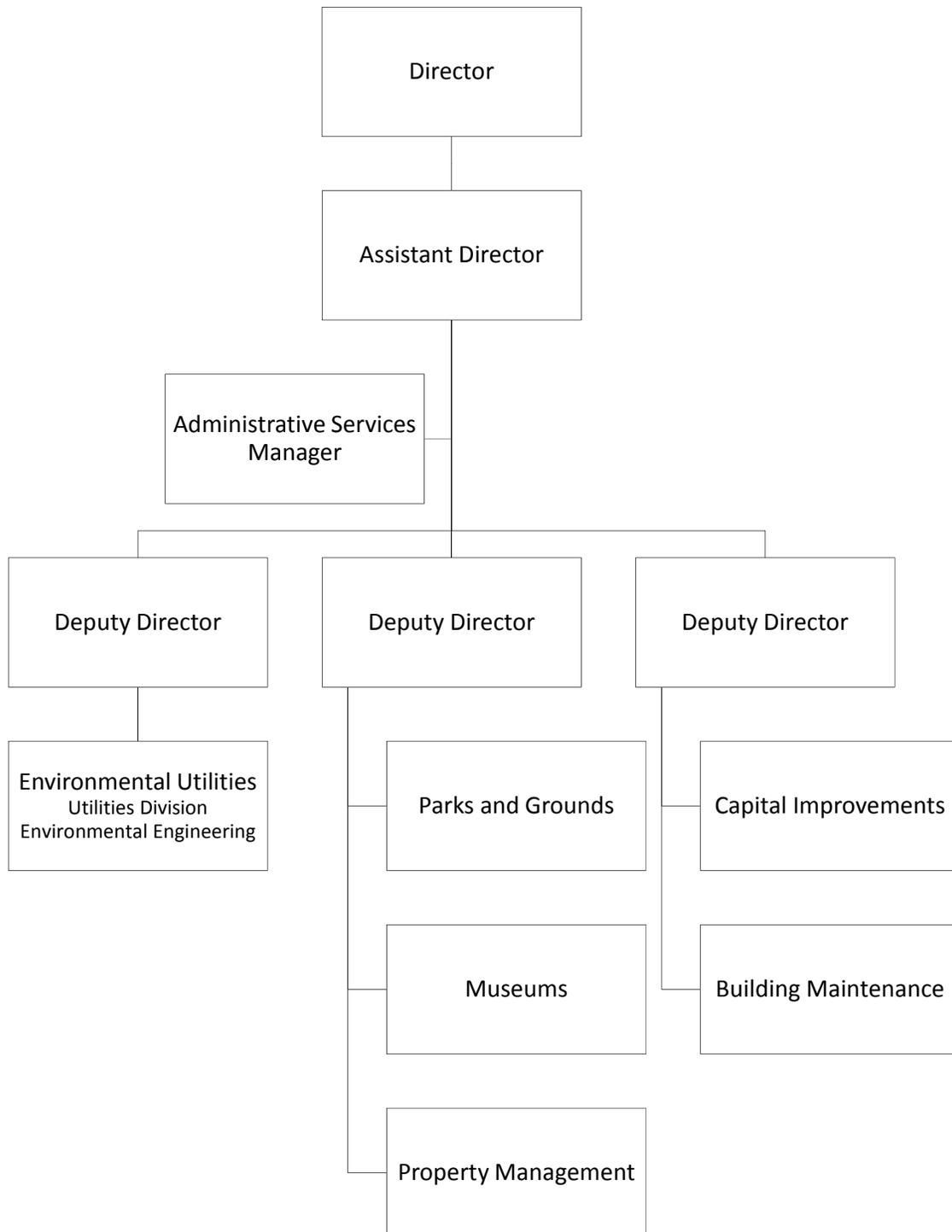
Environmental Utilities provides cost-effective garbage collection, recycling and disposal services, wastewater collection and treatment, and domestic drinking water to customers in portions of unincorporated Placer County. This includes management, maintenance, rehabilitation, and construction of infrastructure to accommodate economic development, and protect public health and the environment. Examples of Environmental Utilities responsibilities and projects include:

- Processing nearly 1.4 billion gallons of wastewater and 430,000 tons of garbage annually.
- Reducing the amount of garbage landfilled in the County by 72% through reduction, reuse, and recycling programs and partnerships.
- Providing skilled staff to the Western Placer Waste Management Authority to manage the landfill and Material Recovery Facility near Lincoln.
- Large-scale capital improvement projects in several of our sewer and water districts, including the Midwestern Placer (North Auburn) Regional Sewer Project, the SMD 3 (Horseshoe Bar) Regional Sewer Project, and the Sheridan Water Supply Project.

Facility Services

- Completion of capital improvement projects that provide for planned growth in the communities of Applegate and Sheridan that otherwise could not develop.
- Upgrading our computerized preventative maintenance program to provide for more efficient maintenance and planning to ensure reliable, sustainable infrastructure.

DEPARTMENT OF FACILITY SERVICES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2013-14 Proposed Budget for Facility Services totals \$98,576,028, an increase of 2.5% over FY 2012-13. Total position allocations remain at 223 while funded positions are recommended at 183, a decrease of three from prior year. Included in the Proposed Budget is an ongoing General Fund augmentation of \$247,782 to support minimum building maintenance service levels and of \$170,000 to support the custodial contract at the Auburn Jail facility. This custodial service model is anticipated to result in long term cost efficiency.

The Department's Museum's Division continues to fulfill many of its functions with the assistance of extra help and volunteers from the community. To assist in offsetting the Museum's annual cost of operations, an ongoing General Fund augmentation of \$16,593 is recommended.

The DeWitt Development / Property Management Division continues to perform and react to priority real estate projects as defined by the Board of Supervisors and County Executive Office. The expanding emphasis on economic development places focus on this division and the expertise of its employees. To assist with protecting the diminishing reserve levels in the FY 2013-14 Proposed Budget, an annual debt service obligation of \$325,000 was shifted from this budget to the General Fund. To handle the Successor Agency workload created when Redevelopment Agencies dissolved and to meet economic development related workload demands, reprioritization of department resources to fund planned economic development initiatives includes funding one new Project Manager I/II position. Funding this position responds to a county priority as we emerge from years of regional economic stagnation.

The Capital Projects and Improvements FY 2013-14 Proposed Budget includes an increase of \$2,691,685 or 4.0% over the prior FY 2012-13. This is mainly due to implementing a new approach to building the budget. Some project costs that are anticipated to be incurred in the upcoming fiscal year have historically been budgeted during the Final Budget process. To provide greater transparency of priority projects and their potential costs, all currently known projects that are underway or are likely to have expenditures in FY 2013-14 are now included in the Proposed Budget. These projects include and are not limited to regional sewer projects, animal shelter, Tahoe justice center planning, various trail and park projects, and efforts towards the development of the Placer County Government Center site. A General Fund Contribution of \$4.5 million is recommended and is consistent with the Board approved Capital Facility Financing Plan to support ongoing and new capital projects. This Division continues to play an integral role in support of the Board authorized Infrastructure Investment Committee. This committee has and will continue to recommend priority capital and maintenance projects with supporting funding plans to the Board of Supervisors.

Environmental Utilities and Engineering activities proposed for FY 2013-14 continue to include progress with various regional sewer projects in Auburn, Applegate, Granite Bay and surrounding communities, including water systems in Sheridan. Activities for solid waste collection and materials recovery and recycling will continue to include innovative approaches, contributing to the protection of the environment and the public's health.

The Parks and Grounds Maintenance Division provides grounds keeping services to various county park and recreation areas as well as county facilities. The FY 2013-14 Proposed Budget includes an increase of \$135,672, a 3.9% increase over the prior FY 2012-13. This increase is attributable to new park ranger services to coincide with the opening of nearly 1,000 additional acres at the Hidden Falls Regional Park. This service will enhance safety and maintenance of the regional park related to anticipated increase number of visitors. The Parks and Grounds budget reflects a variety of service delivery models through the continued use of seasonal extra help employees, contracts with special districts to maintain Tahoe parks and grounds, in addition to permanent county staff.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 269.

Facility Services Administration 11250
Administrative & Financial Service System

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

Program Comments: The Administration Division of Facility Services is responsible for overseeing all of the Divisions of the Department, including the performance of ongoing and centralized accounting transactions necessary to support operations.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$72,572 in salaries and benefits to fund vacant Accountant-Auditor I/II partially offset by charges to infrastructure projects, and in response to prioritizing resources associated with economic development initiatives after years of economic inactivity.

Building Maintenance 10650
Administrative & Financial Service System

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

Program Comments: The Building Maintenance division manages hundreds of facilities performing maintenance and custodial services, and managing contract and construction activities.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$259,640 in salaries and benefits to maintain operations and service levels; defund four vacant positions (one Senior Building Crafts Mechanic, one Building Crafts Mechanic, and two Custodian I/II).
- Increase \$170,000 to augment existing custodial contract to meet minimum standards.
- Increase \$374,655 to maintain existing services levels for ongoing building maintenance and associated contracts at various county facilities.
- Increase \$237,500 for continuing warranty and maintenance at the South Placer Adult Correctional Facility.
- Increase \$348,374 for external utility cost increases for county facilities.

Parks & Grounds Services 74250
Community & Cultural Service System

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

Program Comments: The Parks and Grounds division delivers appealing landscapes for county facilities and park facilities in support of community recreation activities.

Major Budget Adjustments Included in FY 2012-13

- Increase \$300,000 in expenditures and Park Dedication Fee revenue to assist the Truckee Donner Land Trust fee title acquisition of the Royal Gorge property near the community of Soda Springs.
- Increase \$24,000 in expenditures and Park Dedication Fee revenue to partially fund the conversion of a softball field for baseball use at the Regional Park in Auburn.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Net Increase of \$35,088 for salaries and benefits for department promotions and recent hires and retirements in FY 2012-13, funding 25 positions out of the 30 allocated positions.
- Increase \$88,235 for benefit expenditures.
- Increase \$125,200 for expenditures related to park ranger services at Hidden Falls Regional Park.
- Increase \$47,740 net for service and supplies to include one-time costs for handheld radios for Hidden Falls Regional Park coverage and incremental increases for various expenditures.
- Increase \$28,748 for Facility Services administration, and management information services costs.
- Increase \$40,679 net for charges to departments for project grounds maintenance and services.

Placer County Museums 74300
Community & Cultural Service System

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

Program Comments: The Museums division continues to maintain six museums with educational exhibits and provides education programs that enhance the understanding of Placer County's rich history.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$37,240 in one-time upfront Other Post Employment Benefit (OPEB) costs for Museum Curator hire.
- Increase \$22,357 to maintain extra help staffing and administrative costs of doing business.

Facility Services

<p>Capital Improvements 10780 Capital Facility Projects Service System</p>
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Program Purpose: Plans, designs, and constructs facilities in accordance with plans endorsed by the Board of Supervisors. Project costs range from small projects of less than \$500,000 to large multi-million dollar projects.

Program Comments: The Capital Improvements division participates in the development of long-range capital plans, and project management and construction to fulfill program requirements of other county departments.

Major Budget Adjustment Included in FY 2012-13

- Increased \$1,350,000 in revenue and expenditure for Health & Human Services Children's System of Care and Human Services divisions' capital projects at Sunset building.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Re-budgeted funding of \$54,779,724 from prior year for ongoing projects, plus \$2,699,129 in projected year-end fund balance, plus \$11,378,249 in new funding for a total net capital project cost increase of \$5,542,189 year over year.
- Funding of \$11,378,249 includes a General Fund Contribution of \$8.2 million for the Auburn Animal Shelter, and \$1.0 million for miscellaneous projects. Other funding from grants and reserves is for planned project costs related to Sewer Maintenance District 3 Regional, and various Solid Waste activities.

<p>Dewitt Development / Property Management (Enterprise Fund) 06200 Administrative & Financial Service System</p>

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

Program Comments: The Property Management division oversees the County's real property including a broadening focus on economic development opportunities in partnership with other departments and community stakeholders.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$325,000 for annual debt service payment obligation shift to General Fund to maintain sufficient Dewitt Development reserves.
- Increase \$120,665 in salaries and benefits to fund one Project Manager I/II position with offsetting revenue from various projects such as Tahoe Justice Center Site Acquisition, Placer County Fair Grounds Agreements, and Western Placer development activities. Funding this position reflects reprioritization of resources to focus on economic development initiatives after years of economic instability.

<p>Environmental Utilities (Internal Service Fund) 06280 Land Use Service System</p>
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Program Purpose: To provide labor and materials needed to operate and maintain the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, and water for fire protection.

Facility Services

Program Comments: The Environmental Utilities division is responsible for the management of water, sewer, and solid waste capital projects and infrastructure, and provides oversight and staff support for the County's solid waste and recycling programs in cooperation with agency partners.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Cancel assigned contingencies of \$337,829 for one-time fixed asset purchases of portable pump, service truck, and technology upgrades.

Eastern Regional Landfill (Enterprise Fund) 02890 Land Use Service System
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Program Purpose: To monitor and maintain the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements, and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

Program Comments: The Eastern Regional Landfill Enterprise Fund provides for management of the Eastern Regional MRF, transfer station, and monitoring and maintenance of the closed ERL in compliance with regulatory requirements.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Cancel assigned contingencies of \$216,389 for one-time re-budgeted asphalt pavement repairs and landfill gas system improvements.

Solid Waste Management (Enterprise Fund) 04500 Land Use Service System

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

Program Comments: The Solid Waste Management Fund provides for management of the garbage transfer stations in Foresthill and Meadow Vista, garbage collection in unincorporated Placer County, and monitoring and maintenance of Placer County's closed landfills in compliance with regulatory requirements.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$485,000 for Foresthill Transfer Station storm water project completed in prior year.
- Cancel assigned contingencies of \$200,426 for one-time Meadow Vista transfer station improvements.

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 49,865	\$ 45,000	\$ 45,000	\$
Total Rev from Use of Money & Property	\$ 49,865	\$ 45,000	\$ 45,000	\$
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 133,005	\$ 210,000	\$ 150,000	\$
Total Intergovernmental Revenue	\$ 133,005	\$ 210,000	\$ 150,000	\$
Charges for Services				
8196 Buildings & Grounds Services	\$ 1,448,292	\$ 1,693,960	\$ 1,722,330	\$
8212 Other General Reimbursement	(140)	1,000	1,000	
Total Charges for Services	\$ 1,448,152	\$ 1,694,960	\$ 1,723,330	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 547	\$	\$ 4,200	\$
Total Miscellaneous Revenues	\$ 547	\$	\$ 4,200	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 10,800	\$
Total Other Financing Sources	\$	\$	\$ 10,800	\$
Total Revenue	\$ 1,631,569	\$ 1,949,960	\$ 1,933,330	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 82,931	\$	\$	\$
1002 Salaries and Wages	3,036,116	3,171,760	3,472,325	
1003 Extra Help	19,407	14,750		
1005 Overtime & Call Back	68,827	50,000	50,000	
1010 Cafeteria Plans (Non-PERS)			183,566	
1011 Salary Savings		(1,977)	(1,977)	
1018 Taxable Meal Reimbursements	4,969			
1300 P.E.R.S.	715,266	780,963	638,448	
1301 F.I.C.A.	228,408	247,563	235,194	
1303 Other - Post Employment Benefits	412,205	358,722	257,448	
1304 Other - Post Emplmnt Charges (Up Front)		37,240		
1310 Employee Group Ins	560,399	678,405	746,246	
1315 Workers Comp Insurance	25,340	27,302	26,534	
1325 401 (k) Employer Match	566	750	750	
Total Salaries & Benefits	\$ 5,154,434	\$ 5,365,478	\$ 5,608,534	\$
Services & Supplies				
2017 Uniforms	\$ 977	\$ 3,000	\$ 3,000	\$
2051 Communications - Telephone	72,521	82,000	82,000	
2052 Mobile Communication Devices	12,408	17,000	17,000	
2085 Household Expense	130,286	170,000	170,000	
2086 Refuse Disposal	220,583	244,768	245,000	
2273 Parts	9,546	11,000	11,000	
2290 Maintenance - Equipment	10,045	12,000	12,000	
2404 Maintenance Services	11,411			
2405 Materials - Bldgs & Impr	419,614	349,151	350,000	
2439 Membership/Dues	150	500	500	
2481 PC Acquisition		3,000	10,800	
2511 Printing	7,820	6,000	6,000	
2512 Laundry/Dry Cleaning	7,442	8,000	8,000	
2523 Office Supplies & Exp	5,612	7,000	7,000	
2524 Postage	2,397	2,000	2,000	
2555 Prof/Spec Svcs - Purchased	933,588	966,397	1,604,630	
2556 Prof/Spec Svcs - County	51,569	50,000	50,000	
2701 Publications & Legal Notices	2,921	1,000	3,000	
2709 Countywide System Charges	5,943	11,886	11,886	
2710 Rents & Leases - Equipment	6,812	6,000	6,000	
2744 Small Tools & Instruments	27,636	8,000	8,000	
2770 Fuels & Lubricants	2,673	5,000	5,000	
2838 Special Dept Expense-1099 Reportable	2,328	5,000	5,000	
2840 Special Dept Expense	152,646	87,900	121,900	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2844 Training	3,855	5,367	5,000	
2862 Landfill Dump Fee	31			
2920 Inventory Purchases	(624)			
2931 Travel & Transportation	47	2,000	2,000	
2932 Mileage	960	2,500	2,500	
2933 Lodging	833		1,000	
2941 County Vehicle Mileage	179,268	215,000	200,000	
2964 Meals/Food Purchases	112	500	500	
2965 Utilities	2,738,647	2,967,473	3,315,847	
2970 Water & Sewage - Special Districts	5,301			
Total Services & Supplies	\$ 5,025,358	\$ 5,249,442	\$ 6,266,563	\$
Capital Assets				
4451 Equipment	\$ 27,617	\$	\$	\$
Total Capital Assets	\$ 27,617	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 282,262	\$ 362,409	\$ 398,650	\$
5404 I/T Maintenance - Services	(1,109)			
5550 I/T - Administration	494,484	450,000	450,000	
5552 I/T - MIS Services	93,318	102,364	102,364	
5555 I/T Prof/Special Services - Purchased	50,000		50,000	
5556 I/T - Professional Services	78,205	60,000	60,000	
Total Intrafund Transfers Out	\$ 997,160	\$ 974,773	\$ 1,061,014	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (2,055,754)	\$ (2,007,900)	\$ (2,307,559)	\$
5004 I/T - Road Fund	(170,273)	(149,399)	(151,003)	
5008 I/T - County Office Bldg Fund	(581,803)	(502,582)	(937,500)	
5009 I/T - County Library Fund	(24,205)	(8,241)	(8,200)	
5010 I/T - Fire Protection Fund	(2,925)	(10,052)	(10,200)	
5011 I/T - Public Safety Fund	(3,611,369)	(3,214,185)	(3,594,573)	
Total Intrafund Transfers In	\$ (6,446,329)	\$ (5,892,359)	\$ (7,009,035)	\$
Total Expenditures / Appropriations	\$ 4,758,240	\$ 5,697,334	\$ 5,927,076	\$
Net Cost	\$ 3,126,671	\$ 3,747,374	\$ 3,993,746	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 18,500	\$	\$	\$
Total Intergovernmental Revenue	\$ 18,500	\$	\$	\$
Charges for Services				
8212 Other General Reimbursement	\$ 218	\$	\$	\$
8293 Facility Services Admin Support	863,269	874,467	967,193	
Total Charges for Services	\$ 863,487	\$ 874,467	\$ 967,193	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,223	\$	\$	\$
8954 Operating Transfers In			8,100	
Total Other Financing Sources	\$ 4,223	\$	\$ 8,100	\$
Total Revenue	\$ 886,210	\$ 874,467	\$ 975,293	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 2,496	\$	\$	\$
1002 Salaries and Wages	1,128,376	1,140,966	1,238,507	
1005 Overtime & Call Back	1,644	1,000	1,000	
1010 Cafeteria Plans (Non-PERS)			45,665	
1011 Salary Savings		(9,417)	(9,417)	
1300 P.E.R.S.	268,268	302,786	313,178	
1301 F.I.C.A.	72,936	87,360	94,822	
1303 Other - Post Employment Benefits	99,724	91,156	70,672	
1310 Employee Group Ins	140,344	148,515	158,230	
1315 Workers Comp Insurance	1,521	2,597	3,446	
1325 401 (k) Employer Match	2,283	2,250	2,250	
Total Salaries & Benefits	\$ 1,717,592	\$ 1,767,213	\$ 1,918,353	\$
Services & Supplies				
2051 Communications - Telephone	\$ 16,107	\$ 16,000	\$ 16,000	\$
2052 Mobile Communication Devices	1,400	2,000	2,000	
2085 Household Expense	115			
2140 Gen Liability Ins		3,244	8,344	
2439 Membership/Dues		500	500	
2481 PC Acquisition			8,100	
2511 Printing	5,353	6,000	6,000	
2523 Office Supplies & Exp	6,516	8,000	8,000	
2524 Postage	3,291	3,500	4,218	
2555 Prof/Spec Svcs - Purchased	728			
2701 Publications & Legal Notices	365	500	500	
2709 Countywide System Charges	1,837	4,582	5,460	
2838 Special Dept Expense-1099 Reportable	113			
2840 Special Dept Expense	4,545	5,000	5,000	
2844 Training		500	500	
2931 Travel & Transportation		500	500	
2932 Mileage	259	1,000	1,000	
2964 Meals/Food Purchases		250	250	
Total Services & Supplies	\$ 40,629	\$ 51,576	\$ 66,372	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 56,849	\$ 72,745	\$ 80,984	\$
5404 I/T Maintenance - Services	1,283			
5552 I/T - MIS Services	68,797	70,560	54,511	
5556 I/T - Professional Services	374	3,000	3,000	
Total Intrafund Transfers Out	\$ 127,303	\$ 146,305	\$ 138,495	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (746,731)	\$ (776,212)	\$ (817,309)	\$
5008 I/T - County Office Bldg Fund	(285,685)	(294,764)	(364,456)	
5026 I/T - Advertising & Promotion Fund		(19,651)		
Total Intrafund Transfers In	\$ (1,032,416)	\$ (1,090,627)	\$ (1,181,765)	\$
Total Expenditures / Appropriations	\$ 853,108	\$ 874,467	\$ 941,455	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ (33,102)	\$	\$ (33,838)	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 15,359	\$ 15,000	\$ 15,000	\$
Total Rev from Use of Money & Property	\$ 15,359	\$ 15,000	\$ 15,000	\$
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ (15,310)	\$ 50,000	\$ 50,000	\$
Total Intergovernmental Revenue	\$ (15,310)	\$ 50,000	\$ 50,000	\$
Charges for Services				
8196 Buildings & Grounds Services	\$ 315,032	\$ 279,435	\$ 286,510	\$
8207 Parks & Historical Sites - Services	834,178	670,000	670,000	
8208 Park & Recreation Services	55,645	40,000	40,000	
8212 Other General Reimbursement	2	5,000	5,000	
8259 Environmental Applications	99			
8269 Planning - At Cost Projects Fees	14,398	8,000	8,000	
8343 Gold Panning Revenue	39			
Total Charges for Services	\$ 1,219,393	\$ 1,002,435	\$ 1,009,510	\$
Donations				
8755 Donation	\$ 250	\$	\$	\$
Total Donations	\$ 250	\$	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 550	\$	\$	\$
Total Miscellaneous Revenues	\$ 550	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 340,979	\$	\$	\$
8954 Operating Transfers In			10,400	
Total Other Financing Sources	\$ 340,979	\$	\$ 10,400	\$
Total Revenue	\$ 1,561,221	\$ 1,067,435	\$ 1,084,910	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 1,680,243	\$ 1,703,327	\$ 1,684,226	\$
1003 Extra Help	97,037	99,363	147,749	
1005 Overtime & Call Back	2,490	8,285	8,285	
1010 Cafeteria Plans (Non-PERS)			88,235	
1011 Salary Savings		(4,325)	(4,325)	
1018 Taxable Meal Reimbursements	260			
1300 P.E.R.S.	405,142	433,838	375,847	
1301 F.I.C.A.	126,478	135,573	140,780	
1303 Other - Post Employment Benefits	198,808	182,312	126,200	
1310 Employee Group Ins	312,080	346,486	308,507	
1315 Workers Comp Insurance	15,277	22,580	26,598	
1325 401 (k) Employer Match	1,507	1,500	1,500	
Total Salaries & Benefits	\$ 2,839,322	\$ 2,928,939	\$ 2,903,602	\$
Services & Supplies				
2017 Uniforms	\$ 373	\$ 938	\$ 938	\$
2050 Communications - Radio	2,880	2,880	3,600	
2051 Communications - Telephone	13,273	17,000	17,000	
2052 Mobile Communication Devices	5,105	5,000	5,000	
2085 Household Expense	212	3,000	3,000	
2086 Refuse Disposal	27,348	35,000	35,000	
2273 Parts	22,151	26,000	26,000	
2290 Maintenance - Equipment	13,764	10,810	10,810	
2404 Maintenance Services	(1,111)			
2405 Materials - Bldgs & Impr	96,592	81,619	102,956	
2439 Membership/Dues	1,820	3,636	3,636	
2481 PC Acquisition			10,400	
2511 Printing	3,715	4,553	4,553	
2512 Laundry/Dry Cleaning	2,372	4,500	4,500	
2521 Operating Supplies			5,789	
2523 Office Supplies & Exp	5,706	4,261	4,261	
2524 Postage	456	2,020	2,379	

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2554 Commissioner's Fees	960	450	450	
2555 Prof/Spec Svcs - Purchased	280,417	314,878	425,878	
2556 Prof/Spec Svcs - County	50,523	6,992	6,992	
2701 Publications & Legal Notices	587			
2709 Countywide System Charges	2,688	6,633	5,968	
2710 Rents & Leases - Equipment	30,473	16,842	16,842	
2727 Rents & Leases - Bldgs & Impr	8,854	8,600	8,600	
2744 Small Tools & Instruments	19,509	12,700	12,700	
2770 Fuels & Lubricants	22,068	14,300	14,300	
2838 Special Dept Expense-1099 Reportable	608			
2840 Special Dept Expense	59,764	25,000	49,000	
2844 Training	2,600	4,800	4,800	
2862 Landfill Dump Fee	57			
2931 Travel & Transportation	52	1,000	1,000	
2932 Mileage	915	1,500	1,500	
2933 Lodging	89			
2941 County Vehicle Mileage	92,963	120,907	120,907	
2964 Meals/Food Purchases	618	1,000	1,000	
2965 Utilities	40,461	41,500	41,500	
2966 Drug & Alcohol Testing	42			
Total Services & Supplies	\$ 808,904	\$ 778,319	\$ 951,259	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 86,941	\$ 86,941	\$ 86,941	\$
3780 Contrib to Other Funds	987	880	880	
Total Other Financing Uses	\$ 87,928	\$ 87,821	\$ 87,821	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 25,323	\$ 22,500	\$ 23,509	\$
5550 I/T - Administration	209,624	235,811	257,263	
5552 I/T - MIS Services	32,884	33,393	39,680	
5556 I/T - Professional Services	47,576	45,000	45,000	
5840 I/T Special Dept Expense	466			
Total Intrafund Transfers Out	\$ 315,873	\$ 336,704	\$ 365,452	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (183,312)	\$ (163,460)	\$ (188,500)	\$
5004 I/T - Road Fund	(959)			
5008 I/T - County Office Bldg Fund	(86,316)	(150,000)	(150,000)	
5009 I/T - County Library Fund	(123)			
5011 I/T - Public Safety Fund	(148,094)	(154,500)	(136,200)	
5026 I/T - Advertising & Promotion Fund	(224,287)	(220,787)	(254,726)	
Total Intrafund Transfers In	\$ (643,091)	\$ (688,747)	\$ (729,426)	\$
Total Expenditures / Appropriations	\$ 3,408,936	\$ 3,443,036	\$ 3,578,708	\$
Net Cost	\$ 1,847,715	\$ 2,375,601	\$ 2,493,798	\$

Budget Unit **General Fund - 100**
Function General
Activity Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 2,536	\$ 2,600	\$ 2,631	\$
Total Rev from Use of Money & Property	\$ 2,536	\$ 2,600	\$ 2,631	\$
Charges for Services				
8259 Environmental Applications	\$ 344	\$	\$	\$
8269 Planning - At Cost Projects Fees	4,096	3,000	4,000	
8279 Living History Program Fees	33,585	34,000	32,000	
8283 School Tour Program Fees	1,519	1,900	1,200	
8342 Archives Revenue	280	300	200	
8343 Gold Panning Revenue	2,706	2,600	2,600	
Total Charges for Services	\$ 42,530	\$ 41,800	\$ 40,000	\$
Donations				
8204 Archives Donations	\$ 327	\$ 500	\$ 250	\$
8205 Museum Donations	9,245	7,000	8,500	
Total Donations	\$ 9,572	\$ 7,500	\$ 8,750	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 27	\$	\$	\$
Total Miscellaneous Revenues	\$ 27	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$	\$ 12,500	\$
8954 Operating Transfers In			6,500	
Total Other Financing Sources	\$	\$	\$ 19,000	\$
Total Revenue	\$ 54,665	\$ 51,900	\$ 70,381	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 364,188	\$ 384,545	\$ 383,332	\$
1003 Extra Help	35,535	36,703	46,487	
1005 Overtime & Call Back	239	500	500	
1010 Cafeteria Plans (Non-PERS)			15,317	
1011 Salary Savings		(3,177)	(3,177)	
1300 P.E.R.S.	89,374	101,802	97,557	
1301 F.I.C.A.	29,272	32,264	33,180	
1303 Other - Post Employment Benefits	45,741	42,072	30,288	
1304 Other - Post Employment Charges (Up Front)		37,240		
1310 Employee Group Ins	65,776	68,794	70,038	
1315 Workers Comp Insurance	2,301	673	790	
1325 401 (k) Employer Match	753	1,500	1,500	
Total Salaries & Benefits	\$ 633,179	\$ 702,916	\$ 675,812	\$
Services & Supplies				
2051 Communications - Telephone	\$ 14,937	\$ 15,000	\$ 15,000	\$
2085 Household Expense	3			
2405 Materials - Bldgs & Impr	1,799	1,000	2,000	
2439 Membership/Dues	229	300	300	
2481 PC Acquisition		1,282	6,500	
2511 Printing	11,409	9,500	9,500	
2523 Office Supplies & Exp	5,325	3,000	3,000	
2524 Postage	2,411	3,000	3,359	
2555 Prof/Spec Svcs - Purchased	7,388	8,000	8,000	
2556 Prof/Spec Svcs - County	1,031			
2701 Publications & Legal Notices	1,696			
2709 Countywide System Charges	601	1,558	1,397	
2727 Rents & Leases - Bldgs & Impr	16,070	16,000	16,800	
2822 Advertising	2,520		5,000	
2838 Special Dept Expense-1099 Reportable	1,618	550		
2840 Special Dept Expense	16,944	20,805	33,005	
2844 Training	438	2,000	2,000	
2931 Travel & Transportation	216	1,000	500	
2932 Mileage	2,808	2,500	2,500	
2941 County Vehicle Mileage	330	400	400	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	3,321	2,000	2,500	
Total Services & Supplies	\$ 91,094	\$ 87,895	\$ 111,761	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,510	\$	\$ 1,500	\$
5405 I/T Maintenance - Bldgs & Improvements		500		
5550 I/T - Administration	42,624	39,302	45,521	
5552 I/T - MIS Services	38,630	39,200	38,817	
5556 I/T - Professional Services	460	5,567	5,567	
Total Intrafund Transfers Out	\$ 83,224	\$ 84,569	\$ 91,405	\$
Total Expenditures / Appropriations	\$ 807,497	\$ 875,380	\$ 878,978	\$
Net Cost	\$ 752,832	\$ 823,480	\$ 808,597	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 285,819	\$ 150,000	\$ 150,000	\$
6970 Investment Income	(59,000)			
Total Rev from Use of Money & Property	\$ 226,819	\$ 150,000	\$ 150,000	\$
Intergovernmental Revenue				
7199 State Aid for Construction	\$ 592,520	\$ 3,215,330	\$ 3,215,330	\$
7232 State Aid - Other	(237,025)			
7249 Federal Aid Construction	2,520,485	4,218,919	6,522,168	
7479 Other Govts-Trial Courts	151,981			
7498 ARRA/State Pass-through (Sub recipient)	556,783			
Total Intergovernmental Revenue	\$ 3,584,744	\$ 7,434,249	\$ 9,737,498	\$
Charges for Services				
8269 Planning - At Cost Projects Fees	\$ 1,357	\$	\$	\$
Total Charges for Services	\$ 1,357	\$	\$	\$
Donations				
8755 Donation	\$	\$ 20,000	\$ 20,000	\$
Total Donations	\$	\$ 20,000	\$ 20,000	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 49,291	\$	\$	\$
Total Miscellaneous Revenues	\$ 49,291	\$	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 290,001	\$	\$	\$
8779 Contributions from General Fund	449,566	449,566	449,566	
8780 Contributions from Other Funds	218,500	2,135,234	2,835,234	
8954 Operating Transfers In	4,600,000			
8990 Operating Trans In - Capital Imprvmts	25,513,693	41,503,241	53,565,241	
Total Other Financing Sources	\$ 31,071,760	\$ 44,088,041	\$ 56,850,041	\$
Total Revenue	\$ 34,933,971	\$ 51,692,290	\$ 66,757,539	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 1,076,964	\$ 1,160,231	\$ 1,196,021	\$
1003 Extra Help	5,343	31,584		
1005 Overtime & Call Back	2,711		5,000	
1010 Cafeteria Plans (Non-PERS)			58,912	
1011 Salary Savings		(4,658)	(4,658)	
1300 P.E.R.S.	260,979	296,285	274,346	
1301 F.I.C.A.	76,520	90,673	91,878	
1303 Other - Post Employment Benefits	82,008	84,144	60,576	
1310 Employee Group Ins	124,604	136,980	134,636	
1315 Workers Comp Insurance	16,127	6,579	5,006	
1325 401 (k) Employer Match	815	1,500	1,500	
Total Salaries & Benefits	\$ 1,646,071	\$ 1,803,318	\$ 1,823,217	\$
Services & Supplies				
2050 Communications - Radio	\$ 8,240	\$	\$	\$
2051 Communications - Telephone	168,047	32,500	32,500	
2052 Mobile Communication Devices	2,658	5,000	5,000	
2085 Household Expense	50			
2086 Refuse Disposal	1,647			
2140 Gen Liability Ins		36,887	42,572	
2273 Parts	5,538			
2290 Maintenance - Equipment	540			
2405 Materials - Bldgs & Impr	526,331			
2439 Membership/Dues	1,500	2,000	2,000	
2481 PC Acquisition	838	4,500	14,000	
2511 Printing	43,391			
2523 Office Supplies & Exp	2,802	11,000	5,000	
2524 Postage	3,360	3,000	3,000	
2549 Construction Projects	17,186,766			
2555 Prof/Spec Svcs - Purchased	4,084,655	25,000		

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2556 Prof/Spec Svcs - County	130,396			
2701 Publications & Legal Notices	9,414			
2709 Countywide System Charges	10,826	28,081	13,735	
2710 Rents & Leases - Equipment	63,031			
2744 Small Tools & Instruments	(1)			
2770 Fuels & Lubricants	636			
2838 Special Dept Expense-1099 Reportable	74,697			
2840 Special Dept Expense	772,377	13,200	23,200	
2844 Training	1,077	5,000	10,000	
2931 Travel & Transportation	1,646	2,500	2,500	
2932 Mileage	4,448	2,500	2,500	
2933 Lodging	1,455			
2941 County Vehicle Mileage	12,739	7,500	7,500	
2964 Meals/Food Purchases	834	1,500	1,500	
2965 Utilities	252,685			
2970 Water & Sewage - Special Districts	22,772			
2971 Environmental Engineering Services	807,282			
Total Services & Supplies	\$ 24,202,677	\$ 180,168	\$ 165,007	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 395,133	\$	\$	\$
Total Other Charges	\$ 395,133	\$	\$	\$
Capital Assets				
4001 Land	\$ 50,000	\$	\$	\$
4151 Buildings & Improvements	151,223	65,986,413	68,857,102	
Total Capital Assets	\$ 201,223	\$ 65,986,413	\$ 68,857,102	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 139,434	\$	\$ 139,434	\$
Total Other Financing Uses	\$ 139,434	\$	\$ 139,434	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 63,987	\$ 81,879	\$ 91,338	\$
5325 I/T - Debt Service		139,434		
5404 I/T Maintenance - Services	7,940			
5550 I/T - Administration	308,240	294,764	207,216	
5552 I/T - MIS Services	56,633	57,203	49,600	
5556 I/T - Professional Services	2,422,703			
5840 I/T Special Dept Expense	1,061			
Total Intrafund Transfers Out	\$ 2,860,564	\$ 573,280	\$ 348,154	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (154,989)	\$	\$	\$
5008 I/T - County Office Bldg Fund	(1,535,297)	(1,807,200)	(1,905,250)	
5011 I/T - Public Safety Fund	(4,136)			
Total Intrafund Transfers In	\$ (1,694,422)	\$ (1,807,200)	\$ (1,905,250)	\$
Total Expenditures / Appropriations	\$ 27,750,680	\$ 66,735,979	\$ 69,427,664	\$
Net Cost	\$ (7,183,291)	\$ 15,043,689	\$ 2,670,125	\$

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Capital Projects Fund				
	\$	\$	\$	\$
704517 Energy Conservation	82,952	213,411	194,711	
704588 Dewitt Lead Abate	598	33,640	21,564	
704589 Parking Lot Improvements	37,046	155,100	155,043	
704603 Sec/Safety Improvements		74,626	199,626	
704606 Dewitt Demolition	34,167	210,000	19,729	
704625 Cabin Creek DPW Relocate	5,394			
704628 Tahoe Govt Cntr Planning	4,800	54,289	54,286	
704629 HHS Planning	34,598	20,000	17,165	
704630 Land Development Bldg	32,806	174,529	151,594	
704632 Dewitt Signage	6,877	83,006	80,172	
704633 Tahoe Animal Shelter		23,048	23,048	
704635 Domes Landscape/Drainage		392,993	392,993	
704639 Auburn Animal Shelter	122,781	8,505,582	16,643,604	
704646 Auburn Admin Bldg Renovation	231,316	35,969	19,440	
704669 Dewitt Parking/Rd Improvements	15,525	161,233	161,233	
704677 Children's Shelter	6,108	2,724,870	2,612,284	
704696 JDC Improvements	33,451			
704701 Building 430 Improvements		32,908	32,105	
704702 Rocklin Branch Library	44,534	56,717	54,962	
704711 DeWitt Energy Generation	2,814			
704712 Epperle Remediation	(6)			
704717 Hidden Falls Improvements	496,183	759,521	719,110	
704718 Gould Improvements		89,579	89,579	
704720 Spears EIR	(1,211)	7,647	7,647	
704723 Sugar Pine Mountain Trail	437	55,455	55,455	
704734 Museum Improvements	493	15,770	15,764	
704750 Traylor Ranch Improvements		39,980	39,980	
704752 Community Clinic Improvements	74,243	715,264	491,513	
704753 North Fork Trail 2005	29,951	1,501,515	1,500,564	
704756 DeWitt Sewer Line Rehabilitation		25,000	25,000	
704761 Comprehensive Facility Master Plan	112,266	479,544	599,329	
704762 Lincoln Missile Site	16,313	5,817	5,817	
704764 South Placer Adult Detention Facility	16,799,412	4,069,090	2,972,262	
704765 Colfax Library Acquisition/Renovation	470			
704767 Foresthill Library	85,954	1,448,330	1,448,330	
704769 Burton Creek Justice Center	17,952	2,681,782	2,680,524	
704770 PC Government Center Wetlands Mitigation	2,665	30,458	30,456	
704772 Tart Office Re-Roof		79,398	79,398	
704784 Dry Creek Park	940,004	1,052,246	1,131,412	
704785 Roseville Court Renovation		1,625,000		
704788 Impound Yard Expansion	19,718	279,325	377,244	
704789 Tahoe Admin Roof	17,564			
704792 Bernhard Master Plan		57,500	57,500	
704793 Jail Parking Lot Paving		150,000	136,809	
704794 B Avenue Remediation		584,430	584,430	
704803 County-wide Warehouse Space	(406)	4,427,836	4,427,836	
704805 Historic Courthouse Misc Projects	199,066	279,430	278,779	
704806 FAB Fire Sprinkler Replacement	42,247			
704807 Dutch Flat Pool Repairs		12,349	12,349	
704808 Assessor Remodel		100,000	100,000	
704812 Demolition DeWitt Bldgs	58,159	1,419,168	1,384,139	
704814 DPW Garage - CNG Alarms	5	317,789	317,789	
704816 Telecomm Satellite Dish Farm	50,780			
704817 Dry Creek Fire - Apparatus Bay	578,090	9,957	4,759	
704818 Atwood Fire - Modular Remodel	136,536	25,921	24,082	
704821 County-wide Fuel Load Reduction		100,000	160,000	
704822 SMD#3 Denitrification	21,441			
704823 Sheridan Sprayfields	7,131			
704824 SMD#3 Regional Sewer	673,382	1,363,075	2,578,421	
704825 Applegate Sewer Improvements	882,013	1,312,205	1,221,030	
704826 Auburn Ravine Basin Siphon Relief	(149)			
704828 SMD#1 Regional Sewer	839,543	7,434,222	1,139,546	

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
704831	Hidden Falls Fuel Load Management	203,350		
704832	Squaw Valley Park Fuel Load Management	78,495		
704833	Newcastle Sanitary Dist Regionalization	399,866		
704834	Sheridan Water Supply & Distribution	230,289	1,246,007	1,083,734
704835	SMD#1 Wastewater Treatment Plant Upgrade	506,049	509,288	508,508
704836	HHS 113B- 115B Improvements	12,413	25,179	20,179
704837	DPW Wash Bay		305,000	305,000
704838	Library Improvements	24,605	100,770	99,791
704839	Martis Valley Trail	455	1,497,131	1,497,127
704844	North Park Tot Lot Rubber Surfacing	1,201	68,898	18,770
704847	Utilities Shop Remodel	32,534	250,132	243,354
704848	Foresthill Transfer Station Improvements	32,553	752,124	356,732
704850	Energy Efficiency Block Grant (EECBG)	734,891	69,766	
704851	Colfax Courts Improvements	159		
704852	Loomis Park North Restrooms	219	291,019	290,540
704853	County Signage		30,000	30,000
704854	Senior Center Exterior Repairs		100,000	100,000
704855	Jail Liftstation Improvements	1,485	1,598,515	1,596,940
704856	Saddleback Liftstation Improvements	30,608	1,219,393	1,712,988
704857	Tahoe Salmon Avenue Parking Lot	198,336		
704858	Foresthill Mem Hall Porch Roof	11,387	66,914	72,336
704859	PCGC Exterior Buildings Repairs	3,159	371,841	260,568
704860	Fulweiler MDF Expansion		60,000	60,000
704861	Customs House Tenant Improvement	1,036,344	378,467	367,135
704862	AJC Envelope Repairs	10,002	254,340	254,185
704863	Museum Archive/Collection Bldg 209 Remod	25,468	146,321	50,558
704864	BSJC Office Bldg B Tenant Imp	1,430	854,642	854,627
704865	SMD#2 Sewer Improvements		685,000	685,000
704867	Domes Roof Replacement		110,000	109,138
704868	Hidden Falls Bldgs Demolition		60,000	60,000
704869	SPACF Warranty Phase	130,581	524,995	1,208,014
704870	Applegate Library Exterior		50,000	49,132
704871	Bernhard Winery Floor		50,000	50,000
704872	BSJC Bldg B - DA Expansion		350,000	350,000
704873	Reroof Dewitt Buildings	70,734	182,007	182,007
704874	Sheridan Improvements		22,090	22,090
704875	Storm Water Projects		300,000	299,252
704876	Treelake Park New Playground	3,998	90,013	60,772
704877	Applegate Park Parking Lot		155,000	150,661
704878	HHS ASOC Planning	31,274	161,447	153,834
704879	Lincoln Shooting Range Remediation		660,000	660,000
704880	Asbestos Abatement	65,822	63,721	57,500
704881	Building Systems Upgrade		200,000	173,024
704882	Kings Beach Library Improvements		40,000	39,916
704883	Hansen Sewer Software Upgrade		250,000	250,000
704884	Grand Jury Relocation		150,000	138,968
704885	SPACF Kitchen Warranty		500,000	500,000
704887	CSOC Relocation		250,000	230,384
704888	Clinic Behavioral Health Integration			1,063,911
704889	Roseville Fairgrounds Assessment		250,000	244,701
704890	Auburn Sheriff Facilities Programing		500,000	500,000
704891	Salmon Ave Exterior Repair		151,663	151,663
704892	Auburn Library Landscape Rehab		275,000	275,000
704893	Sabre City Park Improvements			92,915
704896	Clipper Gap School Roof			30,000
704897	Solid Waste Office Relocation			120,000
704898	Auburn Library Carpet Replacement			150,000
704899	Tahoe City Library Carpet Replacement			70,000
704901	Re-Roof PCGC HHS Bldgs 107-117			200,000
704902	Station 70 Generator			100,000
704903	Meadow Vista Transfer Station			100,000
704904	PCGC Corporation Yard			500,000
704905	PCGC Roads & Utilities			239,000

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
704907 Misc County Buildings Projects	60,952	3,179,789	2,558,289	
704933 Granite Bay Park		140,452	140,452	
704966 ADA Improvements	86,487	361,147	618,189	
704993 Fairgrounds Environmental	85,106	251,897	242,049	
704997 Dewitt HVAC Replacement		5,259	5,259	
704998 PCGC Water Infrastructure		314,662	712,498	
Total Capital Projects Fund	\$ 26,906,265	\$ 65,986,413	\$ 68,857,102	\$

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6965 Rents & Concessions	88,520	75,488	75,488	
8174 Landfill Fees	1,016,864	850,000	850,000	
8764 Miscellaneous Revenues	21,770			
Total Operating Revenues	\$ 1,127,154	\$ 925,488	\$ 925,488	\$
Operating Expenses				
2050 Communications - Radio	7,537	10,000	10,000	
2051 Communications - Telephone	1,466	1,500	1,500	
2130 Insurance	33,881	35,000	38,000	
2140 Gen Liability Ins		286		
2290 Maintenance - Equipment		5,000	5,000	
2405 Materials - Bldgs & Impr	225	25,000	25,000	
2511 Printing	450	2,000	2,000	
2547 Landfill Operations	(96,156)			
2549 Construction Projects		200,000	200,000	
2550 Administration	4,890	5,895	6,432	
2555 Prof/Spec Svcs - Purchased	503,536	594,978	656,643	
2556 Prof/Spec Svcs - County	11,816	30,000	20,000	
2709 Countywide System Charges	186	198	282	
2727 Rents & Leases - Bldgs & Impr	(35)	2,500	2,500	
2744 Small Tools & Instruments	27		100	
2840 Special Dept Expense	29,102	52,800	52,800	
2931 Travel & Transportation		500	500	
2932 Mileage		500	500	
2933 Lodging	196	500	500	
2941 County Vehicle Mileage	97		100	
2964 Meals/Food Purchases		500	500	
2965 Utilities	18,327	16,000	16,000	
2970 Water & Sewage - Special Districts	30,046	49,927	10,600	
2971 Environmental Engineering Services	168,402	199,709	192,920	
3551 Transfer Out A-87 Costs		36,201		
3702 Bldg & Impr Depreciation	2,852			
5600 Appropriation for Contingencies		100,000	100,000	
Total Operating Expenses	\$ 716,845	\$ 1,368,994	\$ 1,341,877	\$
Operating Income (Loss)	\$ 410,309	\$ (443,506)	\$ (416,389)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(69,884)			
3803 Long-Term Debt Repaid	375,000			
3810 Lease Purchase Principal	(375,000)			
3830 Lease Purchase Interest	(18,750)			
3838 Interest on Other L/T Debt	1,563			
6950 Interest	223,047	200,000	200,000	
6955 Interest with Fiscal Agent	39			
6970 Investment Income	(43,824)			
Total Non-Operating Revenue (Expenses)	\$ 92,191	\$ 200,000	\$ 200,000	\$
Income Before Capital Contributions and Transfers	\$ 502,500	\$ (243,506)	\$ (216,389)	\$
Change in Net Assets	\$ 502,500	\$ (243,506)	\$ (216,389)	\$
Net Assets - Beginning Balance	10,170,613	10,673,114	10,429,608	
Net Assets - Ending Balance	\$ 10,673,114	\$ 10,429,608	\$ 10,213,219	\$

Memo:

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8105 Direct Charges	57,230	80,000	50,000	
8174 Landfill Fees	1,194,711	1,100,000	1,100,000	
Total Operating Revenues	\$ 1,251,941	\$ 1,180,000	\$ 1,150,000	\$
Operating Expenses				
2050 Communications - Radio	6,977	10,000	10,000	
2051 Communications - Telephone	5,475	10,000	10,000	
2086 Refuse Disposal	1,746	5,500	5,500	
2140 Gen Liability Ins			217	
2290 Maintenance - Equipment	140	4,000	4,000	
2404 Maintenance Services	3,235		3,235	
2405 Materials - Bldgs & Impr	1,869	25,000	25,000	
2508 Collection Charges	572	1,000	1,000	
2511 Printing	7,284	15,000	15,000	
2522 Other Supplies		5,000	5,000	
2524 Postage	1,661	9,000	9,000	
2549 Construction Projects		50,000	50,000	
2550 Administration	17,625	7,860	8,575	
2555 Prof/Spec Svcs - Purchased	210,973	397,525	371,079	
2556 Prof/Spec Svcs - County	16,442	30,000	30,000	
2559 County Litter Program	2,111	8,000	8,000	
2701 Publications & Legal Notices	9,870	17,000	20,000	
2709 Countywide System Charges	247	364	378	
2710 Rents & Leases - Equipment	1,700	3,000	3,000	
2744 Small Tools & Instruments	21	2,000	2,000	
2838 Special Dept Expense-1099 Reportable	15,968	2,500	2,500	
2840 Special Dept Expense	121,915	194,700	194,700	
2931 Travel & Transportation	50	500	500	
2932 Mileage	403	1,000	1,000	
2933 Lodging	240		300	
2964 Meals/Food Purchases	94	500	500	
2965 Utilities	3,010	7,000	5,000	
2970 Water & Sewage - Special Districts	34,452	29,540	50,880	
2971 Environmental Engineering Services	407,950	359,892	442,020	
3551 Transfer Out A-87 Costs		31,076	12,042	
3702 Bldg & Impr Depreciation	322			
5600 Appropriation for Contingencies		100,000	50,000	
Total Operating Expenses	\$ 872,352	\$ 1,326,957	\$ 1,340,426	\$
Operating Income (Loss)	\$ 379,589	\$ (146,957)	\$ (190,426)	\$
Non-Operating Revenue (Expenses)				
6950 Interest	264,099	250,000	210,000	
6970 Investment Income	(66,586)			
7423 State Aid - Recycling	29,788			
7473 APCD Clean Air Grant	29,740			
Total Non-Operating Revenue (Expenses)	\$ 257,041	\$ 250,000	\$ 210,000	\$
Income Before Capital Contributions and Transfers	\$ 636,630	\$ 103,043	\$ 19,574	\$
3778 Operating Transfer Out - Capital Imprvmt	(200,000)	(705,000)	(220,000)	
Change in Net Assets	\$ 436,630	\$ (601,957)	\$ (200,426)	\$
Net Assets - Beginning Balance	18,451,955	18,888,588	18,286,631	
Net Assets - Ending Balance	\$ 18,888,588	\$ 18,286,631	\$ 18,086,205	\$

Memo:

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Dewitt Development - 600
Activity	Dewitt Development - 6200

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6961 DeWitt Property Rent		840,000	808,611	
6965 Rents & Concessions	79,357	12,651	12,651	
8193 Other Services	350,778	250,000	470,665	
8212 Other General Reimbursement	119,723	150,000	163,088	
8780 Contributions from Other Funds		232,856	232,856	
Total Operating Revenues	\$ 549,858	\$ 1,485,507	\$ 1,687,871	\$
Operating Expenses				
1001 Employee Paid Sick Leave	27,568			
1002 Salaries and Wages	323,537	477,969	560,005	
1003 Extra Help	24,259	12,000		
1004 Accr Compensated Leave	13,203			
1005 Overtime & Call Back	144	5,000	5,000	
1010 Cafeteria Plans (Non-PERS)			29,164	
1011 Salary Savings		(1,625)	(1,625)	
1018 Taxable Meal Reimbursements	105			
1300 P.E.R.S.	78,779	122,526	126,286	
1301 F.I.C.A.	23,979	42,721	43,223	
1303 Other - Post Employment Benefits	32,962	42,072	44,790	
1304 Other - Post Employmnt Charges (Up Front)				
1310 Employee Group Ins	52,086	63,652	86,457	
1315 Workers Comp Insurance	497	668	827	
1325 401 (k) Employer Match	848	750	750	
2051 Communications - Telephone	6,518	8,633	8,633	
2052 Mobile Communication Devices	2	12	12	
2086 Refuse Disposal	581		600	
2140 Gen Liability Ins		3,708	10,503	
2290 Maintenance - Equipment		6,000	6,000	
2310 Employee Benefits Systems	22,949	29,365	32,743	
2404 Maintenance Services	151,497	1,200,000	1,200,000	
2405 Materials - Bldgs & Impr		50,000	50,000	
2439 Membership/Dues		900	900	
2481 PC Acquisition		1,200	5,200	
2511 Printing	1,518	2,700	2,700	
2522 Other Supplies		470	470	
2523 Office Supplies & Exp	1,426	3,000	3,000	
2524 Postage	1,872	2,700	2,700	
2550 Administration	230,321	259,393	257,263	
2555 Prof/Spec Svcs - Purchased	(5,019)	165,100	161,500	
2556 Prof/Spec Svcs - County	939,383	158,310	158,310	
2701 Publications & Legal Notices	458	500	500	
2709 Countywide System Charges	843	2,071	4,407	
2710 Rents & Leases - Equipment		1,000	1,000	
2727 Rents & Leases - Bldgs & Impr	3,688	4,400	4,400	
2744 Small Tools & Instruments		300	300	
2840 Special Dept Expense	18,560	20,000	20,000	
2844 Training	190	3,030	3,030	
2931 Travel & Transportation		200	200	
2932 Mileage	24	700	700	
2941 County Vehicle Mileage	524	900	900	
2965 Utilities	364,166	372,067	406,509	
2970 Water & Sewage - Special Districts	2,253	4,000	4,000	
3701 Equipment Depreciation	32,090			
3702 Bldg & Impr Depreciation	228,005			
3704 Infrastructure Depreciation	119,297			
3706 Intangible Assets Depreciation	71,033			
5600 Appropriation for Contingencies		50,000	50,000	
Total Operating Expenses	\$ 2,770,146	\$ 3,116,392	\$ 3,291,357	\$
Operating Income (Loss)	\$ (2,220,288)	\$ (1,630,885)	\$ (1,603,486)	\$

Non-Operating Revenue (Expenses)

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Dewitt Development - 600
Activity	Dewitt Development - 6200

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3780 Contrib to Other Funds	(334,766)	(344,379)	(19,413)	
6950 Interest	52,399	50,000	50,000	
6961 DeWitt Property Rent	871,457			
6970 Investment Income	(12,590)			
8752 Gain/Loss on F/A Disposal	(328,417)			
8779 Contributions from General Fund	999,746	999,746	1,002,261	
8780 Contributions from Other Funds	168,255			
Total Non-Operating Revenue (Expenses)	\$ 1,416,084	\$ 705,367	\$ 1,032,848	\$
Income Before Capital Contributions and Transfers	\$ (804,204)	\$ (925,518)	\$ (570,638)	\$
2333 Capital Asset Transfer (Out)	(10,519)			
3778 Operating Transfer Out - Capital Imprvmt		(447,000)	(347,000)	
Change in Net Assets	\$ (814,723)	\$ (1,372,518)	\$ (917,638)	\$
Net Assets - Beginning Balance	11,001,893	10,187,168	8,814,650	
Net Assets - Ending Balance	\$ 10,187,168	\$ 8,814,650	\$ 7,897,012	\$
Memo:				
4451 Equipment	\$ 54,600	\$	\$	\$

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8175 Sanitation Services	10,533,558	10,538,665	11,034,600	
8243 Plan Check Fees		40,000	30,000	
8259 Environmental Applications	409			
8269 Planning - At Cost Projects Fees	28,520			
Total Operating Revenues	\$ 10,562,487	\$ 10,578,665	\$ 11,064,600	\$
Operating Expenses				
1001 Employee Paid Sick Leave	404,603	13,000	13,000	
1002 Salaries and Wages	4,669,339	4,952,214	4,976,229	
1003 Extra Help		15,363		
1004 Accr Compensated Leave	(54,789)			
1005 Overtime & Call Back	192,478	165,000	165,000	
1006 Sick Leave Payoff	1,032			
1010 Cafeteria Plans (Non-PERS)			273,400	
1011 Salary Savings		(6,789)	(6,789)	
1018 Taxable Meal Reimbursements	1,598	1,000	1,000	
1300 P.E.R.S.	1,091,124	1,253,938	1,085,416	
1301 F.I.C.A.	351,098	392,507	394,298	
1303 Other - Post Employment Benefits	494,353	490,840	343,264	
1304 Other - Post Emplmnt Charges (Up Front)	104,000			
1310 Employee Group Ins	765,536	851,416	907,200	
1315 Workers Comp Insurance	15,421	40,936	55,516	
1325 401 (k) Employer Match	1,497	1,500	1,500	
2017 Uniforms	43	3,500	3,500	
2050 Communications - Radio	27,044	20,160	23,400	
2051 Communications - Telephone	36,826	39,000	39,000	
2052 Mobile Communication Devices	12,421	14,000	26,500	
2085 Household Expense	30			
2086 Refuse Disposal	320			
2140 Gen Liability Ins		16,809	63,330	
2273 Parts	99,683	90,000	90,000	
2290 Maintenance - Equipment	136,664	120,000	120,000	
2310 Employee Benefits Systems	264,219	339,696	379,158	
2404 Maintenance Services	16,732	21,500	38,147	
2405 Materials - Bldgs & Impr	8,939	43,000	23,000	
2422 Medical, Dental & Lab Supp	24,961	21,000	40,000	
2439 Membership/Dues	5,499	8,000	11,000	
2481 PC Acquisition	7,986	13,000	33,300	
2511 Printing	13,975	14,000	16,000	
2512 Laundry/Dry Cleaning	7,550	7,000	10,000	
2522 Other Supplies	415			
2523 Office Supplies & Exp	13,454	16,000	18,000	
2524 Postage	3,608	6,000	5,000	
2534 Operating Materials	22,035	20,000	20,000	
2550 Administration	318,077	324,240	360,481	
2555 Prof/Spec Svcs - Purchased	61,384	100,000	144,000	
2556 Prof/Spec Svcs - County	30,058	20,000	15,000	
2568 MIS - Services	214,228	213,859	200,986	
2701 Publications & Legal Notices	5,978	5,500	5,500	
2709 Countywide System Charges	9,026	21,270	33,712	
2710 Rents & Leases - Equipment	12,530	8,000	8,000	
2727 Rents & Leases - Bldgs & Impr	18,415	30,000	30,000	
2744 Small Tools & Instruments	21,072	30,000	30,000	
2770 Fuels & Lubricants	83,259	80,000	80,000	
2840 Special Dept Expense	87,677	32,100	158,900	
2844 Training	11,076	6,500	10,000	
2862 Landfill Dump Fee	218			
2931 Travel & Transportation	269	800	800	
2932 Mileage	698	800	800	
2933 Lodging	344			
2941 County Vehicle Mileage	114,366	120,000	130,000	
2964 Meals/Food Purchases	322	750	950	
2965 Utilities	17,025	15,376	21,000	
2966 Drug & Alcohol Testing	2,435			

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3551 Transfer Out A-87 Costs		410,000	273,576	
3701 Equipment Depreciation	203,204			
3702 Bldg & Impr Depreciation	5,326			
3778 Operating Transfer Out - Capital Imprvmt		250,000		
5600 Appropriation for Contingencies		50,000	50,000	
Total Operating Expenses	\$ 9,972,044	\$ 10,687,422	\$ 10,722,074	\$
Operating Income (Loss)	\$ 590,443	\$ (108,757)	\$ 342,526	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(310,397)			
6950 Interest	25,970	24,000	24,000	
6970 Investment Income	(11,350)			
8796 Sewer Facility Fee	7,539			
Total Non-Operating Revenue (Expenses)	\$ (288,238)	\$ 24,000	\$ 24,000	\$
Income Before Capital Contributions and Transfers	\$ 302,205	\$ (84,757)	\$ 366,526	\$
3778 Operating Transfer Out - Capital Imprvmt		(500,000)		
Change in Net Assets	\$ 302,205	\$ (584,757)	\$ 366,526	\$
Net Assets - Beginning Balance	2,977,638	3,279,845	2,603,088	
Net Assets - Ending Balance	\$ 3,279,845	\$ 2,603,088	\$ 2,429,614	\$
Memo:				
4451 Equipment	\$ 91,889	\$ 92,000	\$ 540,000	\$