

**COUNTY EXECUTIVE OFFICE  
APPROPRIATION SUMMARY  
Fiscal Year 2014-15**

**ADMINISTERED BY: COUNTY EXECUTIVE OFFICER**

Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2013-14
<b>GENERAL FUND</b>					
County Executive	\$ 4,557,718	\$ 4,833,495	\$ 5,484,371	\$ 5,208,277	7.8%
Board of Supervisors	\$ 1,545,762	\$ 2,234,845	\$ 2,394,962	\$ 3,158,046	41.3%
Clerk of the Board	\$ 712,229	\$ 894,357	\$ 970,554	\$ 1,087,669	21.6%
Economic Development	\$ 885,762	\$ 1,071,942	\$ 1,174,488	\$ 1,345,972	25.6%
Organizational Development Division	\$ 423,790	\$ 557,807	\$ 931,317	\$ 854,020	53.1%
Emergency Services	\$ 1,982,734	\$ 1,849,271	\$ 813,305	\$ 1,792,045	-3.1%
Disaster Response / Recovery	\$ -	\$ 200,000	\$ 300,000	\$ 200,000	0.0%
Subtotal General Fund	\$ 10,107,995	\$ 11,641,717	\$ 12,068,997	\$ 13,646,029	17.2%
<b>OTHER OPERATING FUND</b>					
Fire Control - Fund 170	\$ 2,472,237	\$ 3,574,072	\$ 3,608,346	\$ 3,218,172	-10.0%
<b>INTERNAL SERVICE FUNDS</b>					
General Liability Insurance* - Fund 270/800	\$ 3,828,684	\$ 6,073,380	\$ 4,948,065	\$ 4,874,084	-19.7%
Workers Compensation* - Fund 270/810	\$ 2,177,817	\$ 4,159,639	\$ 3,882,083	\$ 3,859,809	-7.2%
Subtotal Internal Service Funds	\$ 6,006,501	\$ 10,233,019	\$ 8,830,148	\$ 8,733,893	-14.6%
<b>TOTAL ALL FUNDS</b>	\$ 18,586,733	\$ 25,448,808	\$ 24,507,491	\$ 25,598,094	0.6%

\*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
County Executive	29	28	28	26	-7%
Board of Supervisors	11	15	14	15	0%
Clerk of the Board	6	6	6	6	0%
Economic Development	2	4	4	4	0%
Organizational Development Division	3	3	4	4	33%
Emergency Services	8	4	5	4	0%
Disaster Response / Recovery	0	0	0	0	n/a
Fire Control - Fund 170	0	0	0	0	n/a
General Liability Insurance - Fund 270/800	7	7	7	7	0%
Workers Compensation - Fund 270/810	5	5	5	5	0%
<b>TOTAL FUNDED POSITIONS</b>	71	72	73	71	-1%
<b>TOTAL ALLOCATED POSITIONS</b>	79	80	80	79	-1%

**Mission Statement**

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

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

### **Department Comments**

The County Executive Office / Board of Supervisors Department is responsible for the development and implementation of policies and priorities, strategic planning, and the management of county finances and operations. The Board of Supervisors governs the County through actions aimed at addressing and responding to the public and directing countywide policy and operations. As part of this responsibility, the County Executive Office coordinates and directs the activities of all county departments in cooperation with the County's elected officials.

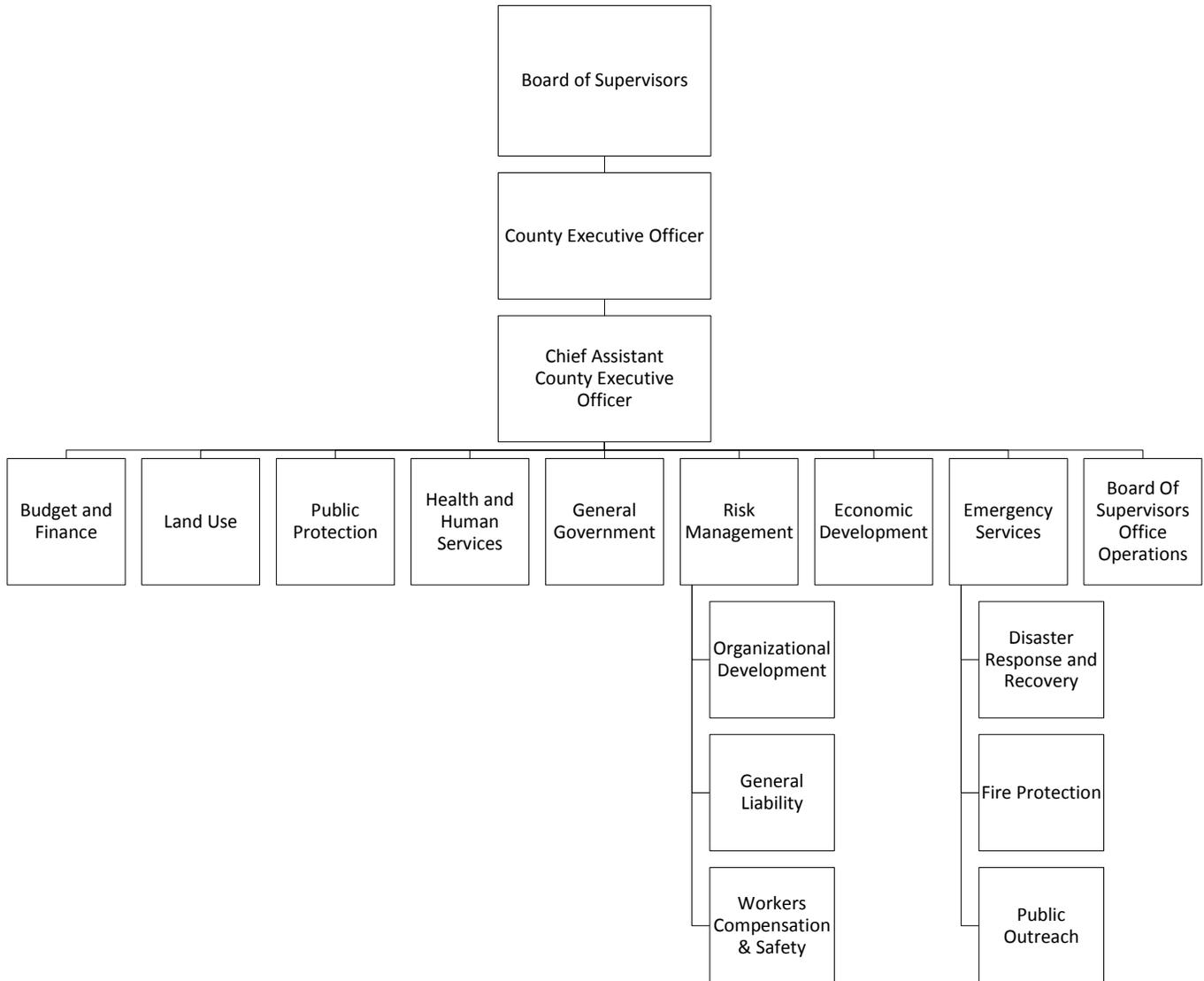
The Department strives to provide effective leadership for countywide priorities and initiatives both directly and indirectly through sound guidance, and collaboration with its many partners. To fulfill its duty to the public, the County Executive Office / Board of Supervisors ensures:

- Development of the annual county budget, or financial blueprint, of the Board of Supervisors' priorities to balance available resources with the service needs of Placer County's residents.
- Transparency of budget activity and financial policies that communicate the use of public funds.
- Leadership and management of county resources in collaboration with departments.
- Availability of Board members and their staff to the public.
- Routine board meetings to engage, inform, and solicit information from the public.
- Regular news media releases to keep the public informed of county events that may impact their lives.
- Pursuit of economic development opportunities to strengthen the County's financial foundation for creating jobs and retaining businesses and tourism, and supporting the community at large.
- Continuity of available fire and emergency response services for responding to community concerns, emergencies, and potential disasters.
- Pro-active management of county risk that promotes the health and safety of county employees and the public, while protecting the assets of the County.
- Engagement in legislative advocacy to support the best interests of the community on legislative issues or concerns that could impact residents, businesses, and the overall well-being of the County.

The FY 2014-15 Proposed Budget delivers fiscally responsible spending, strategically leveraged grant and revenue funding, and achieves minimal year-over-year cost increases that are not otherwise preventable. The Proposed Budget aligns with Board priorities and establishes a foundation for the long-term sustainability of county services. Initiatives continue to be focused on economic development, employee engagement, and public outreach. To fulfill the initiatives, existing funding within the Department has shifted to areas of need, such as redirecting position funding from the Administration division to the Economic Development, Organizational Development, and Public Information divisions.

Development of the FY 2014-15 Proposed Budget includes continued implementation of Priority Based Budgeting to be used as a communication tool to the public to explain how taxpayer funds are providing key services to county residents. Priority Based Budgeting is an approach focused on allocating resources based upon the highest-priority programs and services, and is being phased into the County's operating budget this year and in future years. This year the County Executive Office, among all County departments, have identified their Programs. The identification of Programs provides the framework that will become the mechanism for the public and departments to evaluate county performance and service deliverables to determine what is working and what adjustments are needed.

# COUNTY EXECUTIVE OFFICE / BOARD OF SUPERVISORS



## COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

### Proposed Budget Summary

Recommended operating expenditures for the County Executive Office's FY 2014-15 Proposed Budget total \$25,598,094, an increase of 0.6% from FY 2013-14. Of the total amount, the General Fund supported appropriations total \$13,646,029, an increase of 17.2% from the prior fiscal year due largely to new alignment of general fund costs for A-87 of \$1,256,422 and retiree health costs of \$369,506. A-87 revenue is now recognized in the County Executive Administration Division \$3,431,018 and Organization Development Division \$445,657 as part of new cost alignment actions in preparation for Priority Based Budgeting implementation. The Proposed Budget also shifts funding and associated positions to increase support for community outreach, economic development, and employee engagement activities.

The FY 2014-15 Proposed Budget for the Internal Service Funds reflects decreases in estimated judgments and damages costs based on recent trends, while funded positions remain at the same level as in prior years.

## APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 280.

County Executive Office 10040  
Administrative & Financial Service System

**Program Purpose:** To support effective and efficient administration of county government; prepare administrative, fiscal, and operational policy recommendations for the Board of Supervisors 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.

**Program Comments:** The administration function of the County Executive Office provides management and oversight of its divisions to support the mission of the Board of Supervisors. Administration delivers budget and financial activities, analyzes Board agenda items, coordinates the County's legislative priorities, and functions as a liaison between other county departments and the Board of Supervisors on policy and operational issues.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs and reimbursements to programs shifts \$3,431,018 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.
- A net zero adjustment for Retiree Health Insurance costs of \$226,747 is shifted from other line items to Salaries and Benefits.
- Decrease salaries and benefits by \$274,051 to shift funding to the Board of Supervisors and Organizational Development divisions for positions tied to public outreach and employee engagement.

Board of Supervisors 10010  
Administrative & Financial Service System

**Program Purpose:** Support the governing activities of the five-member elected Placer County Board of Supervisors. Also, act as the Board's liaison with the public, county departments and other agencies; as well as

supporting Board members at various meetings, interfacing with other legislative agencies, and responding to constituent inquiries.

**Program Comments:** The Board of Supervisors governs the County through its authority to adopt the annual budget, direct land use decisions, confirm appointments of most non-elected officials, lead regional agencies, adopt county ordinances, and set the most significant operational policies. Through these actions, the Board of Supervisors communicates with the public, assists citizens in solving problems, and addresses local concerns.

**Major Budget Items: FY 2014-15 Proposed Budget**

- Funded positions remain at 15; one board aide is converted from permanent to contract per Ordinance 5450-B with no change to funding, while the vacant public information officer is funded (\$137,786).
- The countywide alignment of costs to programs increases this budget by \$723,701 for A-87 (\$609,120), Building Maintenance (\$57,540) and Retired Employee Group Insurance (\$57,041).
- Other General Fund supported items totaling \$45,536 fund various cost of doing business increases.
- As a net zero adjustment, Retiree Health Insurance costs of \$56,464 are moved into Salaries and Benefits.

Clerk of the Board 10020  
Administrative & Financial Service System

**Program Purpose:** Staff support to the five elected Placer County Board of Supervisors by preparing agendas, recording minutes, and retaining records of meetings. The Clerk of the Board also supports the Board-appointed Placer County Assessment Appeals Board and other committees / commissions as assigned. The Clerk of the Board coordinates committee/commission appointments and provides information referral and reception services to the public at the Placer County Administrative Center. The Clerk of the Board is the receiving department of Claims against the County, Records Requests, and City Parcel / Subdivision Maps.

**Program Comments:** The Clerk of the Board coordinates the Board of Supervisor's routine public agenda, schedules and processes taxpayer's property assessment appeals in cooperation with the Assessor, coordinates applications from the public for committee and commission seat appointments to be considered by the Board of Supervisors, and responds to the general public requests for information and orientation to county services.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs to programs increases this budget by \$180,480 for A-87 (\$116,362) Building Maintenance (\$21,539) Retired Employee Group Insurance (\$42,579).
- Other General Fund supported items totaling \$12,748 fund various cost of doing business increases.
- As a net zero adjustment, Retiree Health Insurance costs of \$37,084 are moved into the Salaries and Benefits category.
- Base revenues are reduced by \$50,000 to reflect lower activity in Assessment Appeals, as well as various program revenues not materializing.

Economic Development 11120  
Administrative & Financial Service System

**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, commercial filming, and redevelopment in core business areas.

**Program Comments:** The Placer County economic development program has been in place for over thirty years, and, although focused on unincorporated areas, is aligned closely with the incorporated cities' economic development programs to leverage resources. Placer County has one of the most comprehensive small county economic development programs in the State of California. Emphasis is on the expansion of economic development opportunities to support the sustainable delivery of public/private services to the public.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs and reimbursements to programs shifts \$301,232 in A-87 expenditure to this budget, previously budgeted in Appropriation for Contingencies.

Organizational Development 12000  
Administrative & Financial Service System

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

**Program Comments:** The Organizational Development division is responsible for employee development training opportunities and recognition. The division will lead the County Executive Office's employee engagement initiative through county employee interaction, education, and support.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs and reimbursements to programs shifts \$445,657 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.
- Increase \$136,267 in ongoing funds for one senior training analyst position that was previously vacant and unfunded.

Emergency Services 22310  
Public Protection Service System

**Program Purpose:** Plans for, directs, and manages county support of response operations for emergency incidents such as wildland fires, floods, severe storms, hazardous materials releases, train derailments, and any other natural or man-made emergencies. Coordinates countywide recovery operations after each qualifying emergency. Serves as the County's contract administrator for the fire protection contract with California Department of Forestry and Fire Protection (CalFIRE). Coordinates and manages countywide hazardous materials response program. Ensures county readiness and preparedness through development and maintenance of incident specific and all-hazard emergency plans.

**Program Comments:** Through planned training and exercises, the Emergency Services / Community Outreach division sustains county staff volunteers' operational readiness as members of the Placer County Emergency Management Organization in order to minimize loss of life, property, environment, and the duration and depth of economic and social losses that are the consequences of a significantly damaging disaster.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs to programs increases this budget by a net \$184,142 for increases to the A-87 cost allocation plan (\$230,547) and Placer County Government Center Campus Services (\$11,452), and a reduction to Employee Group Insurance (\$57,857).
- Decrease \$119,819 for Professional Services Purchased.
- Decrease \$257,753 for Federal Homeland Security Grant funding.

Disaster Response & Recovery 22350  
Administration & Financial Service System

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

**Program Comments:** \$200,000 set-aside of immediate response to disasters.

**Major Budget Items: FY 2014-15 Proposed Budget**

- None.

Fire Services 22160  
Public Protection Service System

**Program Purpose:** Fire prevention and protection in those areas of Placer County not served by independent fire protection districts or municipal fire departments is provided by a combination of a contract with CalFIRE and eight volunteer fire companies, all operated by CalFIRE 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 Placer County Department of Health and Human Services countywide.

**Program Comments:** Fire Services supports enhanced volunteerism through expanded community, resident, and explorer volunteer programs in all communities served by Placer County Fire. Through the Placer County Fire Safe Alliance and working with community Fire Safe Councils, Forest Service, Bureau of Land Management, Bureau of Reclamation, and CalFIRE, reduce fire danger in high and very high fire prone areas in Placer County through funding public education, defensible space inspection programs, chipper programs, and select high value fuel reduction projects along major transportation corridors.

**Major Budget Items: FY 2014-15 Proposed Budget**

- Increase \$196,496 for Professional Services Purchased relating to Fire Services provided by the California Department of Forestry (CALFIRE).
- Decrease \$502,132 for Equipment relating to capital replacements in the prior year.
- Decrease \$100,000 for Operating Transfer Out related to fire station facility improvements in the prior year.
- Decrease \$341,250 for Contributions from Other Funds related to Capital Mitigation funding utilized in the prior year for specific fire mitigation equipment purchases.

General Liability Insurance (Internal Service Fund) 09800  
Administrative & Financial Service System

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

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs to programs decreases this budget by \$500,000 for non-tort costs. These costs were previously reimbursed and now directly paid by the General Fund.
- Reduce \$500,000 in ongoing funds for estimated judgments and damages.

Workers Compensation Fund (Internal Service Fund) 09810  
Administrative & Financial Service System

**Program Purpose:** Administers and controls claim costs by promoting worker health, promoting safe operations and activities, manages worker injury claims, and maintains adequate reserves to pay claims and related costs. Manages and administers countywide leave management and return to work programs to offset increasing excess insurance premium cost for Workers Compensation.

**Major Budget Items: FY 2014-15 Proposed Budget**

- Increase \$192,000 in ongoing funds for workers' compensation insurance premium costs.
- Reduce \$500,000 in ongoing funds for estimated judgments and damages.
- Increase \$2 million in total revenues to reflect shift of ongoing staffing and operational costs from reliance on reserves to direct charges to departments and consistent with the four year plan to reduce reserves.

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6156 Sales & Use Taxes	\$ 61,718	\$ 65,000	\$ 88,792	\$
<b>Total Taxes</b>	<b>\$ 61,718</b>	<b>\$ 65,000</b>	<b>\$ 88,792</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 25,547	\$ 190,000	\$ 150,051	\$
8215 Administrative Support Services	109,997	112,243	120,660	
8269 Planning - At Cost Projects Fees	28,959	25,000	35,500	
8527 Transfer In A-87 Costs			3,431,018	
<b>Total Charges for Services</b>	<b>\$ 164,503</b>	<b>\$ 327,243</b>	<b>\$ 3,737,229</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 14,969	\$ 155,241	\$	\$
8954 Operating Transfers In		20,000	13,900	
<b>Total Other Financing Sources</b>	<b>\$ 14,969</b>	<b>\$ 175,241</b>	<b>\$ 13,900</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 241,190</b>	<b>\$ 567,484</b>	<b>\$ 3,839,921</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 139,752	\$	\$	\$
1002 Salaries and Wages	2,473,860	2,709,727	2,659,082	
1003 Extra Help	8,721	15,000	15,000	
1005 Overtime & Call Back	9,667	20,000	20,000	
1010 Cafeteria Plans (Non-PERS)	30,640	65,781	62,200	
1011 Salary Savings		(44,821)		
1018 Taxable Meal Reimbursements	233	250	250	
1300 P.E.R.S.	615,559	744,145	686,732	
1301 F.I.C.A.	174,468	178,241	174,121	
1303 Other - Post Employment Benefits	178,261	121,296	112,632	
1304 Other - Post Emplmnt Charges (Up Front)	204,820			
1310 Employee Group Ins	266,754	303,948	306,499	
1315 Workers Comp Insurance		6,584	8,635	
1320 Retired Employee Grp Ins			226,747	
1325 401 (k) Employer Match	12,497	21,750	19,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,115,232</b>	<b>\$ 4,141,901</b>	<b>\$ 4,291,398</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 38,446	\$ 42,000	\$ 50,304	\$
2052 Communication Services - Mobile Devices	4,013	5,800	6,236	
2068 Food	289		675	
2086 Refuse Disposal	138			
2290 Maintenance - Equipment	425			
2292 Maintenance - Software	2,691	1,200	3,195	
2439 Membership/Dues	1,646	1,000	1,000	
2481 PC Acquisition	8,868	20,000	4,084	
2511 Printing	32,886	29,000	30,000	
2522 Other Supplies	290	500	500	
2523 Office Supplies & Exp	12,839	15,000	15,000	
2524 Postage	671	959	1,044	
2555 Prof/Spec Svcs - Purchased	136,743	259,769	259,769	
2556 Prof/Spec Svcs - County	194,017	240,000	280,490	
2701 Publications & Legal Notices	1,963	1,000	1,000	
2709 Countywide System Charges	9,461	12,345	17,020	
2838 Special Dept Expense-1099 Reportable	1,154			
2840 Special Dept Expense	7,951	100,000	100,000	
2844 Training	5,786	10,000	10,000	
2931 Travel & Transportation	4,411	2,000	4,000	
2932 Mileage	35	1,000	500	
2933 Lodging	3,496	2,200	3,500	
2941 County Vehicle Mileage	12,138	15,168	15,000	
2964 Meals/Food Purchases	3,760	2,500	2,500	
<b>Total Services &amp; Supplies</b>	<b>\$ 484,117</b>	<b>\$ 761,441</b>	<b>\$ 805,817</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T Employee Group Insurance	\$	\$	\$	\$
5404 I/T Maintenance - Services	16,325	5,600	31,541	\$
5550 I/T - Administration	4,041		91,258	
5552 I/T - MIS Services	83,172	83,097	41,489	
5556 I/T - Professional Services	3,984	41,244	82,527	
5965 I/T Utilities	1,592	1,700	45,259	
<b>Total Intrafund Transfers Out</b>	<b>\$ 109,114</b>	<b>\$ 131,641</b>	<b>\$ 292,074</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (90,972)	\$ (150,407)	\$ (130,561)	\$
5010 I/T - Fire Protection Fund	(59,773)	(51,081)	(50,451)	
<b>Total Intrafund Transfers In</b>	<b>\$ (150,745)</b>	<b>\$ (201,488)</b>	<b>\$ (181,012)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,557,718</b>	<b>\$ 4,833,495</b>	<b>\$ 5,208,277</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 4,316,528</b>	<b>\$ 4,266,011</b>	<b>\$ 1,368,356</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 1,430	\$	\$ 1,500	\$
<b>Total Charges for Services</b>	<b>\$ 1,430</b>	<b>\$</b>	<b>\$ 1,500</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 33	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 33</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$	\$ 14,000	\$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$ 14,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,463</b>	<b>\$ 14,000</b>	<b>\$ 1,500</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 733,492	\$ 1,157,660	\$ 1,244,981	\$
1003 Extra Help	47,819	40,882	40,882	
1005 Overtime & Call Back		250	250	
1010 Cafeteria Plans (Non-PERS)	13,442	37,079	39,860	
1300 P.E.R.S.	145,532	291,485	293,394	
1301 F.I.C.A.	59,804	84,400	94,421	
1303 Other - Post Employment Benefits	63,446	82,308	86,640	
1304 Other - Post Emplmnt Charges (Up Front)	37,240	37,240		
1310 Employee Group Ins	61,656	129,138	190,735	
1315 Workers Comp Insurance		3,097	5,258	
1320 Retired Employee Grp Ins			56,464	
1325 401 (k) Employer Match	4,054	10,500	11,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,166,485</b>	<b>\$ 1,874,039</b>	<b>\$ 2,064,135</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 75	\$ 1,000	\$ 1,000	\$
2051 Communication Services - Telephone	37,701	49,510	49,510	
2052 Communication Services - Mobile Devices	13,124	16,006	16,006	
2290 Maintenance - Equipment	65	1,500	1,500	
2291 Maintenance - Computer Equip		500	500	
2439 Membership/Dues	3,296	3,500	3,374	
2481 PC Acquisition	14,435	14,000	7,000	
2511 Printing	7,327	12,500	22,000	
2522 Other Supplies	8,741	8,800	10,000	
2523 Office Supplies & Exp	708	2,500	2,500	
2524 Postage	1,946	5,180	3,000	
2550 Administration	17,500	23,400	29,600	
2555 Prof/Spec Svcs - Purchased	684	19,000	18,000	
2556 Prof/Spec Svcs - County			5,000	
2709 Countywide System Charges	2,597	2,641	7,085	
2727 Rents & Leases - Bldgs & Impr	2,123	4,500	4,500	
2770 Fuels & Lubricants	257	1,500	1,000	
2840 Special Dept Expense	3,299	22,500	22,500	
2844 Training	1,360	1,400	1,400	
2931 Travel & Transportation	5,203	6,900	6,900	
2932 Mileage	14,723	14,100	15,000	
2933 Lodging	6,033	5,500	6,500	
2939 Commission Reimbursements	3,000	2,500	3,000	
2941 County Vehicle Mileage	31,067	40,000	55,000	
2964 Meals/Food Purchases	10,986	12,300	12,300	
2965 Utilities			4,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 186,250</b>	<b>\$ 271,237</b>	<b>\$ 308,175</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 608,281	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 608,281</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 17,596	\$
5404 I/T Maintenance - Services	1,335		57,540	

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
5550 I/T - Administration		20,527	20,527	
5552 I/T - MIS Services	53,109	69,042	81,792	
5556 I/T - Professional Services	138,583			
<b>Total Intrafund Transfers Out</b>	<b>\$ 193,027</b>	<b>\$ 89,569</b>	<b>\$ 177,455</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,545,762</b>	<b>\$ 2,234,845</b>	<b>\$ 3,158,046</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,544,299</b>	<b>\$ 2,220,845</b>	<b>\$ 3,156,546</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8127 AAB Processing Fee	\$ 61,745	\$	\$ 40,000	\$
8215 Administrative Support Services	500			
8218 Forms and Photocopies		100		
8261 Other Multi Dept Applications	7,478	97,627	7,500	
<b>Total Charges for Services</b>	<b>\$ 69,723</b>	<b>\$ 97,727</b>	<b>\$ 47,500</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 69,723</b>	<b>\$ 97,727</b>	<b>\$ 47,500</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 318,013	\$ 353,562	\$ 374,965	\$
1010 Cafeteria Plans (Non-PERS)	7,696	16,091	16,400	
1300 P.E.R.S.	85,577	105,379	110,972	
1301 F.I.C.A.	24,507	28,278	28,685	
1303 Other - Post Employment Benefits	38,308	25,992	25,992	
1310 Employee Group Ins	45,708	47,728	52,460	
1315 Workers Comp Insurance		182	278	
1320 Retired Employee Grp Ins			37,084	
1325 401 (k) Employer Match	1,988	1,500	2,000	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 521,797</b>	<b>\$ 578,712</b>	<b>\$ 648,836</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 45,000	\$ 45,000	\$ 45,000	\$
2051 Communication Services - Telephone	8,287	8,500	8,500	
2290 Maintenance - Equipment		500	500	
2291 Maintenance - Computer Equip		500	500	
2439 Membership/Dues	559	550	550	
2481 PC Acquisition	4,068			
2511 Printing	9,212	14,000	14,000	
2522 Other Supplies		300	300	
2523 Office Supplies & Exp	1,802	2,000	2,000	
2524 Postage	3,262	5,000	5,085	
2554 Commissioner's Fees	5,900	7,000	7,000	
2555 Prof/Spec Svcs - Purchased	45,989	98,400	98,400	
2556 Prof/Spec Svcs - County	35,939	79,403	66,317	
2701 Publications & Legal Notices	9,609	12,500	12,500	
2709 Countywide System Charges	1,514	7,654	7,463	
2840 Special Dept Expense		2,480	2,480	
2931 Travel & Transportation		1,000	1,000	
2932 Mileage	1,009	1,000	1,000	
2933 Lodging	266			
2941 County Vehicle Mileage	74	100	100	
2964 Meals/Food Purchases	142	1,000	1,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 172,632</b>	<b>\$ 286,887</b>	<b>\$ 273,695</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 116,362	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 116,362</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 6,248	\$
5404 I/T Maintenance - Services			21,539	
5552 I/T - MIS Services	17,800	28,758	20,989	
<b>Total Intrafund Transfers Out</b>	<b>\$ 17,800</b>	<b>\$ 28,758</b>	<b>\$ 48,776</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 712,229</b>	<b>\$ 894,357</b>	<b>\$ 1,087,669</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 642,506</b>	<b>\$ 796,630</b>	<b>\$ 1,040,169</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
8782 Contributions from Oth Govt Agencies	\$ 114,044	\$ 15,385	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 114,044</b>	<b>\$ 15,385</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 11,295	\$ 46,915	\$ 26,813	\$
<b>Total Charges for Services</b>	<b>\$ 11,295</b>	<b>\$ 46,915</b>	<b>\$ 26,813</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 3,565	\$ 7,500	\$ 15,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,565</b>	<b>\$ 7,500</b>	<b>\$ 15,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 185,000	\$ 193,972	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 185,000</b>	<b>\$ 193,972</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 313,904</b>	<b>\$ 263,772</b>	<b>\$ 41,813</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 252,902	\$ 378,721	\$ 394,193	\$
1003 Extra Help	23,198	23,712	12,750	
1005 Overtime & Call Back	44			
1010 Cafeteria Plans (Non-PERS)	2,992	7,698	7,726	
1011 Salary Savings		(2,119)		
1018 Taxable Meal Reimbursements	30			
1300 P.E.R.S.	62,366	90,600	98,362	
1301 F.I.C.A.	19,078	27,803	28,275	
1303 Other - Post Employment Benefits	22,061	17,328	17,328	
1304 Other - Post Employmnt Charges (Up Front)				
1310 Employee Group Ins	31,019	48,189	56,748	
1315 Workers Comp Insurance		652	746	
1320 Retired Employee Grp Ins			15,993	
1325 401 (k) Employer Match				
<b>Total Salaries &amp; Benefits</b>	<b>\$ 413,690</b>	<b>\$ 592,584</b>	<b>\$ 632,121</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 15,409	\$ 14,558	\$ 14,100	\$
2052 Communication Services - Mobile Devices	2,873	2,000	2,000	
2068 Food	62			
2290 Maintenance - Equipment	7			
2439 Membership/Dues	32,156	31,200	42,129	
2481 PC Acquisition	2,614			
2511 Printing	27,428	22,500	22,500	
2522 Other Supplies	260			
2523 Office Supplies & Exp	2,491	5,675	5,400	
2524 Postage	9,567	10,059	10,144	
2555 Prof/Spec Svcs - Purchased	391,477	426,972	453,000	
2556 Prof/Spec Svcs - County	865	911	951	
2701 Publications & Legal Notices	89			
2709 Countywide System Charges	933	814	1,883	
2727 Rents & Leases - Bldgs & Impr	989			
2788 Promotional Projects	38,157	42,038	34,280	
2838 Special Dept Expense-1099 Reportable	5,000		5,000	
2840 Special Dept Expense	19,996	108,960	77,742	
2844 Training	1,687	3,045	1,000	
2931 Travel & Transportation	971	1,500	1,500	
2932 Mileage	225			
2933 Lodging	1,460			
2941 County Vehicle Mileage	1,321	2,062	2,062	
2964 Meals/Food Purchases	420	2,000	2,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 556,457</b>	<b>\$ 674,294</b>	<b>\$ 675,691</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 301,232	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 301,232</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 4,246	\$
5404 I/T Maintenance - Services	42,883	26,802	43,000	
5550 I/T - Administration	22,115	22,022	88,362	
5552 I/T - MIS Services	18,931	19,840	16,420	
5556 I/T - Professional Services	1,479			
5965 I/T Utilities	15,207	13,000	15,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 100,615</b>	<b>\$ 81,664</b>	<b>\$ 167,028</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (50,000)	\$ (50,000)	\$	\$
5004 I/T - Road Fund	(5,000)			
5026 I/T - Advertising & Promotion Fund	(130,000)	(226,600)	(430,100)	
<b>Total Intrafund Transfers In</b>	<b>\$ (185,000)</b>	<b>\$ (276,600)</b>	<b>\$ (430,100)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 885,762</b>	<b>\$ 1,071,942</b>	<b>\$ 1,345,972</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 571,858</b>	<b>\$ 808,170</b>	<b>\$ 1,304,159</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8527 Transfer In A-87 Costs	\$	\$	\$	445,657 \$
<b>Total Charges for Services</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>445,657 \$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$	\$	2,000 \$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$</b>	<b>2,000 \$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$</b>	<b>\$</b>	<b>2,000 \$</b>	<b>445,657 \$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$	194,296 \$	193,066 \$	280,593 \$
1005 Overtime & Call Back		134		
1010 Cafeteria Plans (Non-PERS)		4,144	7,696	9,920
1011 Salary Savings			(3,165)	
1300 P.E.R.S.		51,010	57,534	83,850
1301 F.I.C.A.		15,011	15,358	21,084
1303 Other - Post Employment Benefits		22,077	12,997	17,328
1304 Other - Post Emplmnt Charges (Up Front)				37,240
1310 Employee Group Ins		25,240	26,507	40,173
1315 Workers Comp Insurance			322	616
1320 Retired Employee Grp Ins				33,218
1325 401 (k) Employer Match		752	750	750
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>312,664</b>	<b>311,065</b>	<b>524,772 \$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$	17,416	8,000 \$	8,324 \$
2052 Communication Services - Mobile Devices		(1)		
2068 Food		172		600
2415 Campus Services-PCGC				4,778
2439 Membership/Dues		692	8,373	8,850
2481 PC Acquisition		107	2,000	
2511 Printing		9,680	8,500	8,500
2522 Other Supplies		13,326	1,000	1,000
2523 Office Supplies & Exp		3,180	3,000	3,000
2524 Postage		45	609	2,589
2534 Operating Materials		14		
2550 Administration		17,134	15,000	22,726
2555 Prof/Spec Svcs - Purchased			10,000	10,000
2556 Prof/Spec Svcs - County			300	300
2709 Countywide System Charges		842	743	1,244
2840 Special Dept Expense			14,000	41,000
2842 Tuition Reimbursement		15,804	20,000	20,000
2844 Training		105,671	157,157	157,157
2860 Library Materials		2,537	3,500	2,500
2931 Travel & Transportation			500	500
2932 Mileage		87	200	200
2941 County Vehicle Mileage			200	200
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>186,706</b>	<b>253,082</b>	<b>293,468 \$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$		\$	3,243 \$
5404 I/T Maintenance - Services		6,689	2,531	2,400
5405 I/T Maintenance - Bldgs & Improvements			500	500
5550 I/T - Administration		10,852	8,000	12,847
5552 I/T - MIS Services		15,501	16,102	15,991
5556 I/T - Professional Services			75,327	(427)
5965 I/T Utilities		628		1,226
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>33,670</b>	<b>102,460</b>	<b>35,780 \$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$	(109,250)	(108,800) \$	\$
<b>Total Intrafund Transfers In</b>	<b>\$</b>	<b>(109,250)</b>	<b>(108,800) \$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>423,790</b>	<b>557,807</b>	<b>854,020 \$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost</b>	\$ 423,790	\$ 555,807	\$ 408,363	\$

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Licenses, Permits &amp; Franchises</b>				
6771 Other Licenses & Permits	\$ 2,400	\$ 900	\$ 900	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 2,400</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7250 Federal Aid Disaster Admin	\$ 195,225	\$ 197,759	\$ 197,759	\$
7292 Aid from Other Governmental Agencies	13,743	13,743	13,787	
7424 State Aid - Public Safety Services	135,049	145,322	149,955	
7495 Fed Homeland Security Grant	737,067	1,021,561	763,808	
<b>Total Intergovernmental Revenue</b>	<b>\$ 1,081,084</b>	<b>\$ 1,378,385</b>	<b>\$ 1,125,309</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 10,561		\$	\$
8219 Casino - Sales Tax In Lieu	530			
<b>Total Charges for Services</b>	<b>\$ 11,091</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 239	\$ 1,200	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 239</b>	<b>\$ 1,200</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,094,814</b>	<b>\$ 1,380,485</b>	<b>\$ 1,126,209</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 34,204	\$	\$	\$
1002 Salaries and Wages	665,525	379,798	390,171	
1003 Extra Help		1,000		
1005 Overtime & Call Back	9,196	9,315	10,000	
1010 Cafeteria Plans (Non-PERS)	10,220	11,569	9,397	
1011 Salary Savings		(2,387)		
1018 Taxable Meal Reimbursements	51	150	150	
1300 P.E.R.S.	160,925	91,980	88,963	
1301 F.I.C.A.	50,186	28,474	29,355	
1303 Other - Post Employment Benefits	54,752	17,328	17,328	
1304 Other - Post Employment Charges (Up Front)	74,480			
1310 Employee Group Ins	92,324	42,929	37,220	
1315 Workers Comp Insurance		1,089	2,975	
1325 401 (k) Employer Match	3,542	1,500	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,155,405</b>	<b>\$ 582,745</b>	<b>\$ 587,809</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 22,599	\$ 20,940	\$ 19,140	\$
2051 Communication Services - Telephone	26,698	29,190	31,300	
2052 Communication Services - Mobile Devices	8,791	15,454	10,864	
2068 Food	53			
2140 Gen Liability Ins		2,828	11,793	
2290 Maintenance - Equipment	397	1,800	1,420	
2415 Campus Services-PCGC			11,425	
2439 Membership/Dues	219	400	400	
2481 PC Acquisition	2,969	1,200	3,600	
2511 Printing	6,452	9,708	5,000	
2522 Other Supplies	1,592	3,229	1,500	
2523 Office Supplies & Exp	4,548	15,751	3,200	
2524 Postage	3,349	2,941	3,789	
2534 Operating Materials	1,413			
2555 Prof/Spec Svcs - Purchased	46,411	124,819	5,000	
2556 Prof/Spec Svcs - County	9,331			
2701 Publications & Legal Notices	260			
2709 Countywide System Charges	2,364	3,488	2,301	
2710 Rents & Leases - Equipment	1,864			
2840 Special Dept Expense	203,557	317,712	777,808	
2841 Golden Sierra IR/OJT	4,871			
2844 Training	6,563	8,060	8,060	
2853 Safety Clothing - Other Agency		300	300	
2931 Travel & Transportation	20	2,100	2,100	

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2932 Mileage	162			
2941 County Vehicle Mileage	21,063	24,000	25,960	
2964 Meals/Food Purchases	2,298	2,700	2,700	
<b>Total Services &amp; Supplies</b>	<b>\$ 377,844</b>	<b>\$ 586,620</b>	<b>\$ 927,660</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 230,547	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 230,547</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 6,496	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 6,496</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 499,390	\$ 667,082	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 499,390</b>	<b>\$ 667,082</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 55,785	\$ 62,022	\$ 4,165	\$
5404 I/T Maintenance - Services	25,784	8,532	27,702	
5550 I/T - Administration	46,236	88,034	12,509	
5552 I/T - MIS Services	26,842	19,614	16,420	
5840 I/T Special Dept Expense	1,500	7,000	8,500	
5965 I/T Utilities	18,033	18,000	22,733	
<b>Total Intrafund Transfers Out</b>	<b>\$ 174,180</b>	<b>\$ 203,202</b>	<b>\$ 92,029</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (184,581)	\$ (144,378)	\$	\$
5010 I/T - Fire Protection Fund	(46,000)	(46,000)	(46,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (230,581)</b>	<b>\$ (190,378)</b>	<b>\$ (46,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,982,734</b>	<b>\$ 1,849,271</b>	<b>\$ 1,792,045</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 887,920</b>	<b>\$ 468,786</b>	<b>\$ 665,836</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Intergovernmental Revenue				
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>				
Salaries & Benefits				
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>
Services & Supplies				
2052 Communication Services - Mobile Devices	\$	\$ 5,000	\$ 5,000	\$
2534 Operating Materials		20,000	20,000	
2555 Prof/Spec Svcs - Purchased		50,000	50,000	
2840 Special Dept Expense		50,000	50,000	
<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>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 1,283,025	\$ 1,315,100	\$ 1,368,621	\$
6106 Railroad Unitary Property Taxes	1,180	600	1,391	
6107 Unitary & Op Non-Unitary Property Taxes	40,854	41,040	42,714	
6108 Property Tax Impounds	(283)			
6111 Current Unsecured Property Taxes	33,287	33,287	34,641	
6123 RDA Pass-Throughs		13,500	13,500	
6126 Prop Tx ABX1_26 Residual Distr	46,546	4,000	15,000	
6127 Prop Tx ABX1_26 RPTTF Distr	7,062			
6128 Prop Tx ABX1_26 Asset Distr	13,074			
6132 Delinquent Secured Property Taxes	(1,872)			
6140 Delinquent Unsecured Property Taxes	639			
6160 Timber Tax	439	400	400	
6171 Current Supplemental Property Taxes	12,910	10,000	12,000	
6196 Delinquent Supplemental Property Taxes	(212)			
<b>Total Taxes</b>	<b>\$ 1,436,649</b>	<b>\$ 1,417,927</b>	<b>\$ 1,488,267</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 50,547	\$ 43,000	\$ 38,000	\$
6957 R&T Code Section 5151 Interest Refunded	(2,178)			
6970 Investment Income	(31,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 17,369</b>	<b>\$ 43,000</b>	<b>\$ 38,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7112 RDA Pass-Throughs	\$ 17,288	\$	\$	\$
7205 Homeowners Property Tax Relief	14,370	14,000	14,000	
7229 State Response Reimbursement	10,101	10,000	10,000	
7326 Federal - Other	17,109			
7424 State Aid - Public Safety Services	286,979	308,809	318,655	
<b>Total Intergovernmental Revenue</b>	<b>\$ 345,847</b>	<b>\$ 332,809</b>	<b>\$ 342,655</b>	<b>\$</b>
<b>Charges for Services</b>				
8105 Direct Charges	\$	\$	\$ 9,826	\$
8197 Fire Services	18,319	30,480	30,480	
8212 Other General Reimbursement	5,994	10,000	10,000	
8243 Plan Check Fees	23,017	30,000	30,000	
8269 Planning - At Cost Projects Fees	731	5,000	5,000	
<b>Total Charges for Services</b>	<b>\$ 48,061</b>	<b>\$ 75,480</b>	<b>\$ 85,306</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 1,098,010	\$ 1,053,000	\$ 1,098,000	\$
8780 Contributions from Other Funds	16,490	372,360	31,110	
8954 Operating Transfers In	1,326	10,782		
<b>Total Other Financing Sources</b>	<b>\$ 1,115,826</b>	<b>\$ 1,436,142</b>	<b>\$ 1,129,110</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,963,752</b>	<b>\$ 3,305,358</b>	<b>\$ 3,083,338</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$	\$ 383	\$ 1,850	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$ 383</b>	<b>\$ 1,850</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 207	\$	\$	\$
2050 Communication Services - Radio	7,832	4,400	7,000	
2051 Communication Services - Telephone	2,744	6,000	3,400	
2052 Communication Services - Mobile Devices	2,337	5,000	5,000	
2068 Food	808			
2085 Household Expense	2,437	3,000	3,000	
2086 Refuse Disposal	772	1,000	1,000	
2130 Insurance	15,771	22,000	22,000	
2140 Gen Liability Ins		13,738	3,780	
2271 Parts Installed	4,380			
2273 Parts	44,328	43,788	50,283	
2274 Delivery & Freight Charges	32			
2290 Maintenance - Equipment	47,288	50,000	50,000	

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2292 Maintenance - Software		900		
2404 Maintenance Services			5,000	
2405 Materials - Bldgs & Impr	5,490	4,000		
2422 Medical, Dental & Lab Supp	1,318	1,500	1,500	
2439 Membership/Dues	1,487	1,500	1,500	
2456 Misc Expense	1,224	600	600	
2481 PC Acquisition	2,065	4,500		
2511 Printing	680	900	900	
2522 Other Supplies	1,825	2,000	12,000	
2523 Office Supplies & Exp	2,948	2,000	2,000	
2524 Postage	159	200	200	
2528 Services		900		
2534 Operating Materials	46,783	73,741	37,000	
2551 Prof/Svcs Purchased-CDF Fire Services	2,095,444	2,522,636	2,719,132	
2555 Prof/Spec Svcs - Purchased	39,285	38,000	38,000	
2556 Prof/Spec Svcs - County		24,000	24,000	
2701 Publications & Legal Notices	111	1,555	1,555	
2709 Countywide System Charges	1,176	2,915	4,541	
2710 Rents & Leases - Equipment	795	500	500	
2770 Fuels & Lubricants	31,652	30,000	30,000	
2838 Special Dept Expense-1099 Reportable	6,588	10,000	10,000	
2840 Special Dept Expense	5,515	29,000	29,000	
2844 Training	1,843	8,000	8,000	
2853 Safety Clothing - Other Agency	22,455	19,000	45,000	
2941 County Vehicle Mileage	470			
2955 Prof & Spec Serv & Med	3,051	10,000	10,000	
2964 Meals/Food Purchases	2,500		500	
2965 Utilities	6,037	8,000	8,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 2,409,837</b>	<b>\$ 2,945,273</b>	<b>\$ 3,134,391</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$	\$ 502,132	\$	\$
<b>Total Capital Assets</b>	<b>\$</b>	<b>\$ 502,132</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt		100,000		
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>\$ 100,000</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$ 4,634	\$ 5,000	\$ 5,200	\$
5550 I/T - Administration	105,773	97,081	96,451	
5552 I/T - MIS Services	6,366	6,613	10,280	
<b>Total Intrafund Transfers Out</b>	<b>\$ 116,773</b>	<b>\$ 108,694</b>	<b>\$ 111,931</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (6,000)	\$ (30,000)	\$ (30,000)	\$
5004 I/T - Road Fund	(48,373)	(52,410)		
<b>Total Intrafund Transfers In</b>	<b>\$ (54,373)</b>	<b>\$ (82,410)</b>	<b>\$ (30,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 2,472,237</b>	<b>\$ 3,574,072</b>	<b>\$ 3,218,172</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (491,515)</b>	<b>\$ 268,714</b>	<b>\$ 134,834</b>	<b>\$</b>

County of Placer  
Operation of Internal Service Fund  
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8122 Legal Services	(666)			
8212 Other General Reimbursement	9,041			
8215 Administrative Support Services	260,957	354,211	339,523	
8269 Planning - At Cost Projects Fees	40,957			
8282 Interfund Revenue	17,205			
8328 Self Insurance Proceeds		3,568,107	3,588,542	
8761 Insurance Refunds	23,157	50,000	50,000	
8771 Subrogation Recovery		200,000	200,000	
<b>Total Operating Revenues</b>	<b>\$ 350,651</b>	<b>\$ 4,172,318</b>	<b>\$ 4,178,065</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	14,476			
1002 Salaries and Wages	689,866	702,021	721,435	
1004 Accr Compensated Leave	2,619			
1010 Cafeteria Plans (Non-PERS)	8,667	16,096	16,220	
1011 Salary Savings		(9,217)		
1300 P.E.R.S.	181,775	212,032	208,367	
1301 F.I.C.A.	48,222	48,953	49,930	
1303 Other - Post Employment Benefits	51,405	30,324	30,324	
1310 Employee Group Ins	90,363	109,314	113,687	
1315 Workers Comp Insurance		1,532	2,972	
1320 Retired Employee Grp Ins			30,866	
1325 401 (k) Employer Match	5,305	5,250	5,250	
2051 Communication Services - Telephone	9,747	11,640	11,640	
2052 Communication Services - Mobile Devices	1,952	3,000	3,000	
2130 Insurance	509,989	608,000	685,218	
2140 Gen Liability Ins		6,577	6,113	
2145 Fire Package Ins	413,189	515,000	472,000	
2257 Witness Fees	1,100			
2258 Defense Experts		25,023	25,023	
2290 Maintenance - Equipment	1,620	1,599	1,620	
2310 Employee Benefits Systems	39,050	40,000	7,289	
2404 Maintenance Services	19,946	16,424	19,500	
2439 Membership/Dues	940	1,000	1,000	
2481 PC Acquisition	1,269	4,000	4,000	
2511 Printing	3,552	5,000	5,000	
2522 Other Supplies	632			
2523 Office Supplies & Exp	339	2,000	2,000	
2524 Postage	1,161	2,000	2,000	
2543 Investigators	2,723	25,000	25,000	
2550 Administration	44,257	45,000	45,000	
2555 Prof/Spec Svcs - Purchased	210,910	279,889	70,500	
2556 Prof/Spec Svcs - County	999,697	1,155,800	655,800	
2561 Legal Services		10,000	10,000	
2701 Publications & Legal Notices	739	700	750	
2709 Countywide System Charges	2,587	3,844	6,156	
2838 Special Dept Expense-1099 Reportable	250			
2840 Special Dept Expense	763			
2844 Training	1,770	1,000	4,000	
2931 Travel & Transportation	290	700	900	
2932 Mileage	181	200	200	
2941 County Vehicle Mileage	306	600	600	
2964 Meals/Food Purchases	209	600	600	
2965 Utilities	6,913	5,800	7,000	
2977 Subrogation Costs	185,132	200,000	200,000	
3551 Transfer Out A-87 Costs		107,033	23,124	
3701 Equipment Depreciation	2,011			
3925 Judgments and Damages	1,190,125	479,646	500,000	
3929 Judgments and Damages - non-reportable	(1,635,330)	1,000,000	500,000	
3931 Tort-Related Litigation	5,688	150,000	150,000	
3932 Non-Tort Litigation	(13,918)	250,000	250,000	
<b>Total Operating Expenses</b>	<b>\$ 3,102,487</b>	<b>\$ 6,073,380</b>	<b>\$ 4,874,084</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,751,836)</b>	<b>\$ (1,901,062)</b>	<b>\$ (696,019)</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(726,197)			
6950 Interest	133,020	200,000	70,000	
6970 Investment Income	(98,000)			
8771 Subrogation Recovery	195,611			
8779 Contributions from General Fund	111,492	500,000	500,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (384,074)</b>	<b>\$ 700,000</b>	<b>\$ 570,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (3,135,910)</b>	<b>\$ (1,201,062)</b>	<b>\$ (126,019)</b>	<b>\$</b>
8954 Operating Transfers In	613			
<b>Change in Net Assets</b>	<b>\$ (3,135,297)</b>	<b>\$ (1,201,062)</b>	<b>\$ (126,019)</b>	<b>\$</b>
Net Assets - Beginning Balance	5,245,765	2,110,468	909,406	
Net Assets - Ending Balance	<b>\$ 2,110,468</b>	<b>\$ 909,406</b>	<b>\$ 783,387</b>	<b>\$</b>

County of Placer  
Operation of Internal Service Fund  
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8215 Administrative Support Services	9,921	25,000	9,528	
8282 Interfund Revenue	256,286	245,000		
8761 Insurance Refunds	74,817	200,000	200,000	
8795 Employer Share - Workmans Comp Ins	(4,467)	1,464,807	2,846,555	
<b>Total Operating Revenues</b>	<b>\$ 336,557</b>	<b>\$ 1,934,807</b>	<b>\$ 3,056,083</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	9,140			
1002 Salaries and Wages	416,232	424,278	436,088	
1004 Accr Compensated Leave	10,629			
1005 Overtime & Call Back	171			
1010 Cafeteria Plans (Non-PERS)	6,406	11,896	12,020	
1011 Salary Savings		(9,913)		
1300 P.E.R.S.	111,517	129,980	127,677	
1301 F.I.C.A.	31,336	33,367	33,361	
1303 Other - Post Employment Benefits	36,870	21,660	21,660	
1310 Employee Group Ins	61,164	66,097	68,741	
1315 Workers Comp Insurance		2,264	4,392	
1320 Retired Employee Grp Ins			6,523	
1325 401 (k) Employer Match	3,750	3,750	6,860	
2051 Communication Services - Telephone	3,740	5,000	5,000	
2052 Communication Services - Mobile Devices	2,648	3,000	3,000	
2130 Insurance	719,075	858,000	1,050,000	
2140 Gen Liability Ins		1,540	3,221	
2290 Maintenance - Equipment	256			
2310 Employee Benefits Systems	27,893	31,076	5,206	
2404 Maintenance Services	19,215	18,047	20,000	
2439 Membership/Dues	808	1,000	1,000	
2481 PC Acquisition	2,538	2,000	2,000	
2511 Printing	1,584	1,000	1,000	
2522 Other Supplies	594			
2523 Office Supplies & Exp	6,669	8,000	8,000	
2524 Postage	1,132	1,400	1,400	
2543 Investigators	2,973	4,000	4,000	
2548 Claims Administration	271,173	275,000	275,000	
2550 Administration	52,850	60,000	62,518	
2555 Prof/Spec Svcs - Purchased	3,060	2,250	2,250	
2556 Prof/Spec Svcs - County	19,017	19,390	19,390	
2701 Publications & Legal Notices	1,699	1,400	1,500	
2709 Countywide System Charges	1,863	1,863	2,788	
2844 Training	505	500	2,000	
2931 Travel & Transportation		500	500	
2932 Mileage		100	100	
2933 Lodging	188			
2941 County Vehicle Mileage	3,776	5,893	5,893	
2965 Utilities	6,913	9,500	9,500	
2966 Drug & Alcohol Testing	41			
3551 Transfer Out A-87 Costs		65,801	57,221	
3925 Judgments and Damages	(159,884)	2,000,000	1,500,000	
<b>Total Operating Expenses</b>	<b>\$ 1,677,541</b>	<b>\$ 4,059,639</b>	<b>\$ 3,759,809</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,340,984)</b>	<b>\$ (2,124,832)</b>	<b>\$ (703,726)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(50,276)			
6950 Interest	190,095	230,000	126,000	
6970 Investment Income	(146,000)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (6,181)</b>	<b>\$ 230,000</b>	<b>\$ 126,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,347,165)</b>	<b>\$ (1,894,832)</b>	<b>\$ (577,726)</b>	<b>\$</b>
3775 Operating Transfer Out	(450,000)			
3778 Operating Transfer Out - Capital Imprvmt		(100,000)	(100,000)	
8954 Operating Transfers In	627			
<b>Change in Net Assets</b>	<b>\$ (1,796,538)</b>	<b>\$ (1,994,832)</b>	<b>\$ (677,726)</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	5,238,003	3,441,466	1,446,634	
Net Assets - Ending Balance	\$ 3,441,466	\$ 1,446,634	\$ 768,908	\$