Placer County
Proposed Budget
2014-15

Cover and Divider Photographs

Cover and insert design by: Kelsey Baker | Cover photo: Rainbow Lodge, Soda Springs CA

Placer County – there's no other place like it in California. The abundance of recreation, arts, and breathtaking scenery are just a few of the attractions that make our county a special place to residents and visitors alike.

You can ski or snowboard down one of the many world-class ski runs in the winter, and enjoy the beauty of the mountains while hiking among the wildflowers, lakes and waterfalls in the spring or summer.

Are you ready for a 100-mile run? You may want to try the Western States Endurance Run, the first of its kind. Looking for a long-distance adventure for you and your horse? Try the 100-mile Tevis Cup equestrian endurance ride from Lake Tahoe to Auburn. Or, perhaps you would like to play a leisurely or competitive game of golf on one of the more than twenty golf courses throughout the County.

Is water adventure your passion? You may want to spend the day white-water rafting down the American River, pan for gold in the same waters that attracted hordes of miners during the California Gold Rush and spend time enjoying swimming or boating at North Lake Tahoe.

Looking for other kinds of outdoor adventure? Placer County offers camping, boating, hiking, fishing, swimming, picnicking, biking and a host of other outdoor pursuits in picturesque settings that are hard to beat.

You can visit wineries, Mandarin orchards and farmers markets, along with many other ranches and farms that offer farm-to-table fruits, vegetables and meats that appeal to health-conscious consumers.

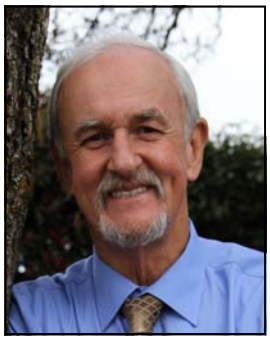
Don't forget the art galleries, museums and theaters that showcase the history of Placer County and the talents of its citizens.

The cover and section dividers in the FY 2014-15 Proposed Budget showcase the many recreation, arts and scenic attractions that make Placer County a place like none other in California. They are a reminder that the Proposed Budget is much more than facts and figures. It is Placer County's plan for preserving and enhancing the high quality of life our residents enjoy and for protecting our county's remarkable variety of natural resources.

BOARD OF SUPERVISORS

Jack Duran
Supervisor
District One

Robert M. Weygandt
Supervisor
District Two



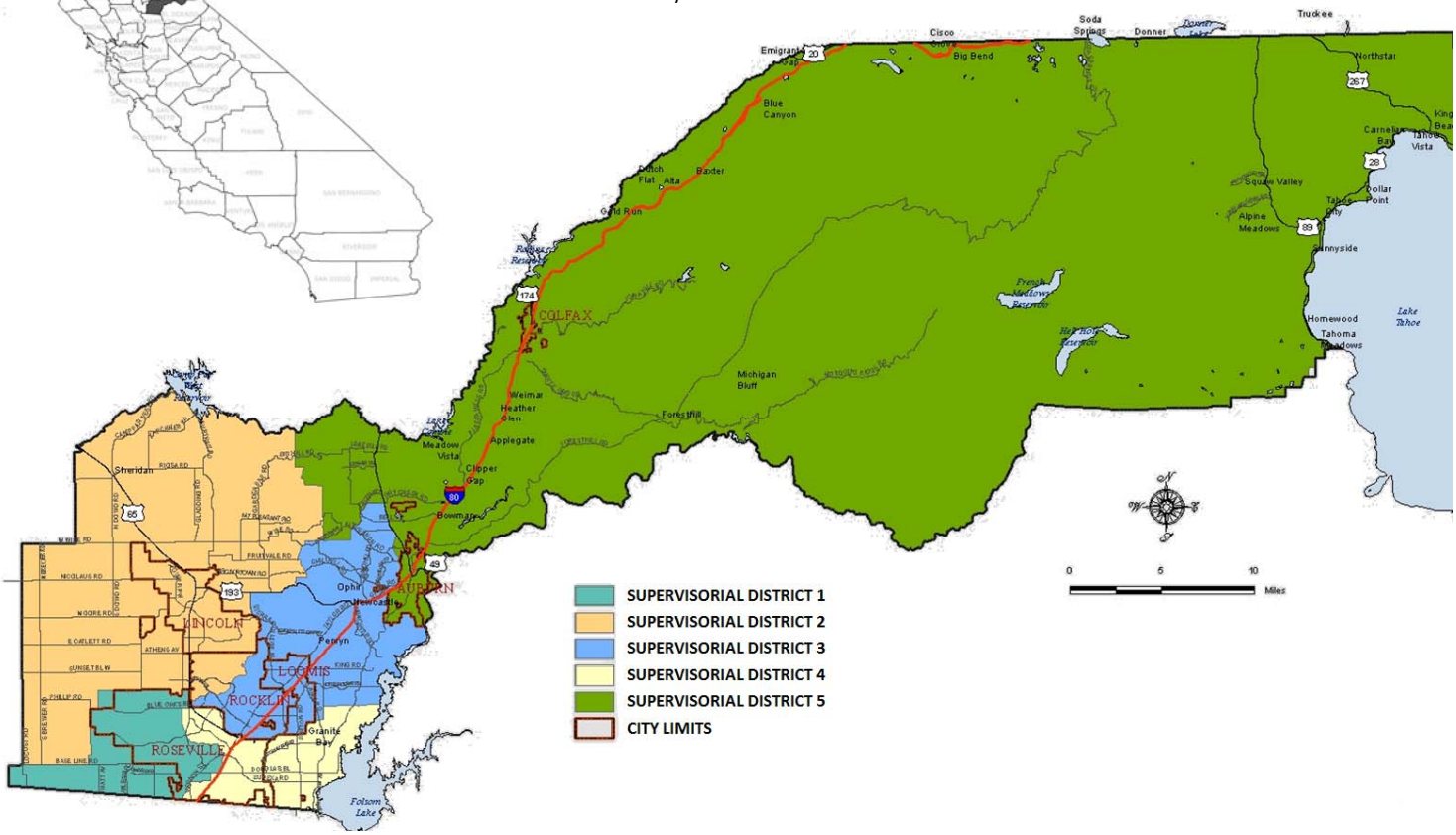
Jim Holmes
Supervisor
District Three

Kirk Uhler
Supervisor
District Four

Jennifer Montgomery
Supervisor
District Five

COUNTY EXECUTIVE OFFICER

David Boesch
County Executive Officer



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COUNTY OFFICERS

FISCAL YEAR BEGINNING JULY 1, 2014

BOARD OF SUPERVISORS

First District.....Jack Duran, Chairman
Second District ..... Robert M. Weygandt
Third District .....Jim Holmes
Fourth District .....Kirk Uhler
Fifth District.....Jennifer Montgomery

PLACER COUNTY DEPARTMENT HEADS

County Executive Officer .....David Boesch

Elected Department Heads

Assessor .....Kristen Spears
Auditor – Controller.....Andrew C. Sisk
County Clerk – Recorder – Registrar of Voters ..... James McCauley
District Attorney..... R. Scott Owens
Sheriff – Coroner – Marshal ..... Ed Bonner
Treasurer – Tax Collector..... Jenine L. Windeshausen

Appointed Department Heads

Administrative Services Director .....Jerry Gamez
Agricultural Commissioner / Sealer of Weights & Measures.....Joshua P. Huntsinger
Air Pollution Control Officer .....Thomas J. Christofk
Chief Probation Officer .....Marshall Hopper
Child Support Services Director .....Troy Held
Community Development Resource Agency Director ..... Michael Johnson
County Counsel .....Gerald O. Carden
Facility Services Director ..... Mary Dietrich
Farm Advisor ..... Roger Ingram
Health and Human Services Director..... Jeffrey S. Brown, MPH, MSW
Library Services Director ..... Mary L. George
Personnel Director .....Nancy Nittler
Public Works Director / Road Commissioner.....Ken Grehm
Veterans Service Officer.....Jonn Melrose

Placer County Government Vision:

"To be a County government known for providing exceptional local and regional leadership, that works in partnership with the community to develop creative solutions to the diverse issues facing our region, and bestows to current and future generations even better communities in which to live, raise families, work, vacation, and conduct business."

Placer County Government Mission:

"To provide responsive, efficient and effective public services that promote the health, safety, well-being and prosperity of our citizens while protecting our environmental resources and preserving the rich heritage of our region."

FY 2014-15 PROPOSED BUDGET
TABLE OF CONTENTS

COUNTY OFFICERS / DEPARTMENT HEADS iii
BUDGET MESSAGE 1
SPOTLIGHT ON CRITICAL ISSUES 4
COUNTY LEGAL STRUCTURE & BUDGET PROCESS 9
COUNTY FUNDS OVERVIEW 12
COUNTY FINANCIAL POLICIES 23
COUNTY PROFILE 35
COUNTY ORGANIZATION 95
APPROPRIATION DETAIL SCHEDULES 251
ALPHABETICAL INDEX OF APPROPRIATIONS 417
DEPARTMENT BUDGET NARRATIVES / APPROPRIATION

Administrative Services
- Administrative Services 127, 251
- Central Services 131, 255
- Telecommunication Services 132, 253

Agricultural Commissioner / Sealer
- Agricultural Commissioner / Sealer 133, 257
- Fish and Game Commission 136, 259

Assessor 137, 260

Auditor – Controller
- Auditor – Controller 141, 262
- Debt Service Fund 144, 264

Child Support Services 145, 265

Community Development Resource Agency 150, 271
- Building Inspection 153, 269
- Engineering and Surveying 154, 267
- Low and Moderate Income Housing Asset Fund 157, 275
- Planning 156, 273

County Clerk – Recorder 158, 276

County Counsel 164, 278

County Executive Office
- Appropriation for Contingencies – General Fund 246, 396
- Board of Supervisors 172, 282
- Clerk of the Board 173, 284
- Community and Agency Support 247, 398
- Community Revitalization Fund 248, 405
- Contribution to Other Debt Service 248, 404
- Contribution for Facilities and Infrastructure 246, 399
- Contribution to Health and Human Services 248, 403
- Contribution to Public Safety 248, 402
- County Executive Office 169, 280
- Countywide Systems Fund 250, 410
- Countywide Radio Project 250, 411
- Criminal Justice CEO – Public Safety Fund 248, 406
- Criminal Justice Other Programs 246, 400
- Disaster Response and Recovery 175, 291
- Economic Development 173, 285
- Emergency Services 174, 289
- Fire Services 175, 292
- General Liability Insurance 175, 294
- Gold Country Tourism and Promotions 249, 407
- Lake Tahoe Tourism and Promotions 249, 408
- Open Space 249, 409
- Organizational Development 174, 287
- Workers Compensation Insurance 176, 296

District Attorney 177, 298

Facility Services
- Administration 180, 302
- Building Maintenance 186, 300
- Capital Improvements 188, 309
- Eastern Regional Landfill 189, 314
- Environmental Utilities 189, 318
- Museums 187, 307
- Parks and Grounds Maintenance 187, 305
- Placer County Government Center Campus (Dewitt) 189, 316

Facility Services (con't)
- Property Management 188, 304
- Solid Waste Management 190, 315

Farm Advisor 191, 320

Health and Human Services
- Administration and Support 196, 323
- Adult System of Care 202, 330
- Animal Services 199, 321
- Children's System of Care 203, 335
- Client and Program Aid 204, 338
- Environmental Health 201, 328
- Housing Authority 205, 342
- Human Services 204, 340
- Medical Clinics 203, 333
- Public Health 200, 325

Library 206, 344

Personnel
- Dental and Vision Insurance 215, 352
- Employee Benefits 215, 349
- Personnel 211, 347
- Retiree Sick Leave Benefit 215, 353
- State Unemployment Insurance 215, 351

Probation
- Correctional Food Services 222, 357
- Probation 216, 354

Public Works
- Administration 223, 359
- Engineering, Transportation and Construction 228, 364
- Fleet Operations 229, 375
- NPDES 227, 361
- Placer County Transit 228, 372
- Road Maintenance 228, 366
- Special Aviation Fund 227, 363
- Tahoe Area Regional Transit (TART) 228, 373

Sheriff – Coroner – Marshal
- Administration and Support 230, 383
- Auburn / South Placer Support Services 234, 385
- Automated Mobile and Fixed Fingerprint 236, 390
- Corrections and Detention 234, 387
- Grant Program 234, 377
- Placer Regional Auto Theft Task Force 236, 391
- Protection and Prevention 235, 381
- South Placer Jail Corrections and Detention 235, 389
- Tahoe Operations 236, 379

Treasurer – Tax Collector
- mPOWER 241, 392
- Treasurer – Tax Collector 237, 394

Veterans Service Officer 242, 395

STATE CONTROLLER SCHEDULES 43
POSITION ALLOCATION LIST 71
MASTER FIXED ASSET LIST 93
PROGRAM INVENTORY 108
PLACER COUNTY ORGANIZATION CHART 124
SUMMARY OF TOTAL BUDGETS AND POSITIONS 125
ROAD CONSTRUCTION PROJECTS 369
GLOSSARY OF TERMS 413

SYSTEMS, NON-DEPARTMENTAL & CAPITAL PROJECTS
- Administration and Financial Services 98
- Community and Cultural Services 100
- Health and Human Support Services 102
- Land Use Services 104
- Public Protection Services 106
- Non-Departmental Operations 245
- Capital Improvement Projects 311

COUNTY OF PLACER

BOARD MEMBERS

JACK DURAN
District 1

JIM HOLMES
District 3

ROBERT M. WEYGANDT
District 2

KIRK UHLER
District 4

JENNIFER MONTGOMERY
District 5

OFFICE OF COUNTY EXECUTIVE

David Boesch, County Executive Officer

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June 3, 2014

Honorable Board of Supervisors
County Departments and Employees
Members of the Public

SUBJECT: Placer County Fiscal Year 2014-15 Proposed Budget

Introduction

The County Executive Office presents Placer County's Proposed Budget for Fiscal Year 2014-15 for your review and consideration. This document is the culmination of a comprehensive effort on the part of county staff from all departments to develop a budget that recognizes future obligations, protects the county from potential Federal and State impacts to the extent foreseeable at this time, and maintains critical services that benefit our citizens.

The Proposed Budget represents the County's legal authority to spend, provides a comprehensive guide to county programs and services for next year and sets the stage for long-term sustainability of County operations. The Proposed Budget serves as the interim spending plan until the Final Budget is adopted by the Board of Supervisors (Board) in September. It funds services and activities deemed critical and necessary, providing an annual, cohesive framework that reflects the Board's policy direction and priorities. Additionally, the fiscal decisions contained within this document adhere to the County Financial Policies as well as incorporate any Board direction received over the course of the year. Finally, the Proposed Budget reflects the dynamic nature of the County service delivery model which continues to evolve in order to meet ongoing service demands within limited available revenues.

Executive Summary

The FY 2014-15 Proposed Budget is balanced and continues to provide core services to our constituents and meet important obligations to the Placer County community. In addition, the Proposed Budget uses realistic and probable revenue estimates, and maintains appropriate reserves and contingencies. Unanticipated revenues received, changes to carryover fund balances, and other technical revisions following adoption of the Proposed Budget will be brought to the Board for consideration with the Final Budget in September. Finally, the Proposed Budget transparently aligns costs of delivering the array of countywide programs and services to departments as a means to continue the phased transition towards a priority based budgeting concept.

The economy continues to modestly improve in the wake of the "Great Recession." Property Tax, the County's largest discretionary revenue source, continues to increase due to the recovery in property values. Targeted revenue sources in some departments continue to improve, primarily Public Safety and Health and Human Services. Due to the continued steady hand of the Board and the ongoing commitment of departments to deliver the most cost effective services, Placer County remains prepared and favorably positioned to respond to the modestly improving economy.

The Proposed Budget meets our immediate locally-driven challenges in addition to preparing to the greatest degree possible for the years ahead. The Proposed Budget maintains operations and provides for the phased opening of the South Placer Adult Correctional Facility in June 2014. As we look ahead, we are well positioned to respond to ongoing challenges. Our success is tied to our continued resolve to balance long-term fiscal integrity with the strategic distribution of limited resources that address operational and service needs. This includes demands related to the South Placer Adult Correctional Facility, adapting to anticipated changes in revenues and cost drivers, and leveraging resources to best meet priorities of our residents.

Accomplishments

The FY 2014-15 Proposed Budget comes as I complete my second year as County Executive Officer. I continue to marvel at the dedication that the Board, employees, and residents bring to Placer County. As I reflect back on the year, I'd like to highlight a few significant accomplishments:

- ✓ *Focus on Priorities and Communication:* A key ingredient to establishing public and employee trust is clear communication about our priorities and how we intend to achieve them. Throughout this past year, I have focused on the identification and communication of County priorities, fostering an open dialogue among Board members, Department Heads, county employees, and the residents and businesses we serve. This model will continue to grow and shape our culture of engagement and innovation in the way we do business. Paramount is the integration of accountability directly connected to priorities, transparency, and meaningful results for the community.

- ✓ *Phased Opening of South Placer Adult Correctional Facility:* Ensuring the safety of our residents is a core function of the County. With the completion of the South Placer Adult Correctional Facility, the County has a great opportunity to begin transitioning from our antiquated 1940s facility in Auburn to a more modern facility co-located with other criminal justice functions. The transition will provide for an 80-bed increase in capacity to accommodate 2011 public safety realignment (known as AB 109) impacts on the inmate population.

- ✓ *Upgraded County Issuer Credit Rating*: The ability for the County to secure debt financing at a comparatively low borrowing cost in a competitive market is highly dependent on the issuer credit rating assigned by an independent rating agency. In March 2014, an effort led by the Treasurer Tax Collector, Auditor Controller and County Executive Offices enabled the County to receive an upgrade by Standard and Poor's of its Issuer Credit Rating to "AA+" during the course of completing a refinancing for two series of outstanding Certificates of Participation. In the upgrade analysis, the County was noted for its broad and diverse economy; financial flexibility and liquidity; budgetary performance and financial management conditions; and debt and contingent liabilities profile.

- ✓ *Focus on Organizational Fiscal Health:* Long-term success for any public or private organization requires a concentrated focus on maintaining fiscal health by demonstrating how resources are managed, used and optimized. During the last year, the County has demonstrated its focus on fiscal health through continued development of a multi-year budget framework, refined alignment of all costs to applicable departments, performing budget-to-actual variance analysis, funding reserves and contingencies as policy levels, and using one-time revenue sources for one-time expenditures.

- ✓ *Infrastructure and Capital Planning and Funding:* Infrastructure and capital planning and funding is an integral component of maintaining sustainable service levels, supporting economic development, and meeting resident needs. It includes construction and maintenance of buildings, trails, bridges, roads, information technology, open space, sewer, water and other utilities and fire, each of which has its own considerations for planning and prioritizing projects. Over this past year, the County's Infrastructure and Investment Committee and newly formed Capital Projects Team have worked with departments to develop a Multi-Year Capital Plan that provides a comprehensive analysis of current and future capital and infrastructure needs. The Multi-Year Capital Plan is provided as an accompanying document to the FY 2014-15 Proposed Budget.

- ✓ *Phased Transition to Priority Based Budgeting:* Adjusting to the "new normal" of limited budgetary resources requires a well-thought-out plan for how to maximize the efficacy of competing funding allocations. Priority Based Budgeting provides a comprehensive approach to the entire organization, identifying every program and service offered, the costs for these programs and services, and ultimately allocating resources based on the relevance of each program and service towards achieving a stated priority or goal. During this past year, we have worked collaboratively with all departments towards defining programs and services provided to county constituencies in preparation for alignment of costs and expected results of said programs and services during the upcoming fiscal year.

County Executive Office Initiatives

- ✓ *Economic Development:* As the economy continues to emerge from the recession, the County is partnering with local and regional efforts to promote business investment and job growth.

- ✓ *Priority Based Budgeting:* A phased implementation approach focusing on increasing public communication and transparency, and prioritizing services and programs based on results and within the sustainable level of ongoing funding and resources.

- ✓ *Employee Engagement:* Excellent and innovative service delivery relies upon employees that are highly motivated and connected with the residents and communities we proudly serve.

Approach to the FY 2014-15 Proposed Budget

Essential to the planning and development process for the Proposed Budget has been the guidance, participation, and leadership of the Board. Staff worked within the Board-established County Financial Policies as well as guidance from the Board provided throughout the year. The Proposed Budget balances competing priorities to provide critical services to county residents within the available resources. Those charged with creating this document recognize that the county is in the business of efficiently providing high quality services to the public.

The Proposed Budget was developed within the multi-year budget framework directed by the Board at the March 12, 2013 meeting. The framework continues the path towards long term sustainability of operations, attempting to balance between County priorities, constrained available resources and anticipated future impacts of known significant cost drivers.

The Proposed Budget continues to build upon last year's more targeted focus on communication to County residents and businesses. Accompanying updates to the Spotlight on Critical Issues and Budget Overview chapter is a countywide inventory of programs and services and a stand-alone Multi-Year Capital Plan supplement to the budget document.

In summary, the FY 2014-15 Proposed Budget:

- ✓ Protects core operations, services, and programs.
- ✓ Continues to fund capital infrastructure projects prioritized by the Board.
- ✓ Maintains appropriate fiscal contingency and reserve levels.

Additional information about the Proposed Budget can be found in the Budget Overview and Department Chapters.

Conclusion

The staff and I appreciate the steadfast leadership of the Board and the responsive cooperation of all our departments, and look forward to working with the Board as we refine the FY 2014-15 Budget for Board consideration of the Final Budget in September.

Respectfully submitted,

David Boesch,
County Executive Officer

SUSTAINABILITY OF OPERATIONS

Longstanding budget and financial direction from the Board of Supervisors enabled Placer County to overcome significant budget and operational challenges, past and present. As a result, the County is positioned relatively well in the wake of a modest economic recovery subsequent to the prolonged "Great Recession". Revenues in the gradually improving economy are expected to be outpaced by significant cost pressures requiring a continued prioritization of constrained resources for the foreseeable future.

Sustainability of operations includes the following elements:

- ✓ *Priority Based Budgeting:* Clearly align the distribution of County resources to prioritized programs and services.
- ✓ *Multi-year Budget Framework:* Periodic update of a policy-based framework that estimates short and long-term revenues and costs and identifies fiscal, policy, and operational challenges to be addressed.
- ✓ *Maximize Stability and Flexibility:* Continued evaluation and update of existing and consideration of new County Financial Policies, funding of reserves, infrastructure, and other priorities, reduced reliance on carryover fund balance, dedication of one-time funding for one-time purposes, and pursuit of economic development and other leveraging opportunities that best meet community needs while enhancing sustainability of operations.

To continue the path towards greater sustainability of county operations, and prioritized distribution of resources, the Board has implemented a multi-year budget framework. The multi-year budget framework is founded upon identification of the most reasonable balance between County priorities and available resources and will enable the Board to meet the highest County priorities while providing flexibility to adapt to changing revenues, costs, and service demands over the next several years. Current focus is on the General Fund and Public Safety Fund, as well as the County Library which is challenged with providing the most appropriate level of services to a growing population with limited property tax revenues and resources.

The FY 2014-15 Proposed Budget has been developed consistent with the multi-year budget framework.

PRIORITY BASED BUDGETING

Priority Based Budgeting is an approach to clearly align the distribution of County resources to prioritized programs and services. It is a critical component of achieving long-term sustainability based on identified priorities while enhancing transparency. Doing so is intended to increase communication to the public regarding County priorities and their reflection in the budgeting and decision making process.

Priority Based Budgeting continues to be implemented using a three-phased approach:

Communication: As the annual blueprint of Board priorities, the County Budget must clearly communicate County priorities, challenges, and significant changes for the upcoming year and beyond. For FY 2014-15, the public budget development process began with the March 25, 2014 update of FY 2013-14 revenue and expenditure projections, multi-year budget framework, and an overview of the FY 2014-15 budget development process. This update provided the Board and public with information regarding anticipated FY 2013-14 budget-to-actual results, an update of the multi-year budget framework, and a preview of the FY 2014-15 budget, including fiscal impacts of initial departmental budget submissions and long-term challenges likely to impact the County's budget.

Performance measures: As a segue into the second phase of implementing a Priority Based Budgeting approach, the FY 2014-15 budget development process includes a concerted effort to align countywide costs within the departments for which the costs are incurred. The budget development process will also include an initial presentation of the array of programs and services offered by countywide departments. The initial programs and services inventory, which has been included in the County Organization section

of this budget document, will be introduced by each County department to the Board and public as the Proposed Budget is being considered During FY 2014-15, departments, the County Executive Office, and the recently created Priority Based Budgeting Coordinating Council will be tasked to collaboratively develop and implement key performance measures linked to the true costs to provide each program and service as a means to assess the value of services provided by the County and identify opportunities to enhance service delivery in the most cost effective and responsive manner. This is an integral component to a successful organization with the focus on ongoing service improvements to best meet resident needs and expectations.

Priority Based Budgeting: The approach to organizing and delivering County services, and funding them within the annual budget will integrate Communication, Performance Measures, and focus on results. More than a budget tool, Priority Based Budgeting seeks to achieve the best balance of costs to the prioritized distribution of resources, in alignment with County Financial Policies and the long-term sustainability of operations.

The FY 2014-15 Proposed Budget continues to highlight County priorities and challenges, communicates the compelling public value of the breadth of programs and services provided to County residents, and strives to increase the overall context and usability of the information.

In addition, the County webpage (www.placer.ca.gov) includes a link to the County Budget page and materials that have assisted in the public budgeting process.

AFFORDABLE CARE ACT IMPLEMENTATION

The Patient Protection and Affordable Care Act (ACA), also known as comprehensive health reform, was signed into federal law in March 2010. The ACA included a multitude of changes for health plans provided by employers, with substantial penalties for non-compliance. To comply with the ACA and mitigate potential exposure to penalties, the Placer County Affordable Care Act Policy was implemented in September 2013. This policy identifies the methods by which Placer County will determine employees to be treated as full-time employees under ACA and methods for implementing required components of the law.

Additionally, counties are the mandated provider of last resort for the medically indigent population. Placer County had an estimated 33,000 uninsured residents prior to ACA implementation. Outreach and enrollment efforts have been very successful, including our county's call center which achieved some of the best response rates across the state. And despite problems with Covered California's electronic interface with county eligibility systems, over 12,000 Placer residents are being enrolled in Med-Cal through Placer County's eligibility system, while another 13,000 have obtained coverage through Covered California, with at least 11,000 eligible for subsidies.

With the ACA framework, the County is reviewing its clinic services in the Auburn area to determine the best long-term sustainable model to provide high quality, accessible and cost effective health services to low-income individuals. Other efforts underway include Medi-Cal expanded treatment for substance use disorder and mental health services. Finally, special efforts will be directed to enroll all eligible Probationers in Medi-Cal, as well as those incarcerated in the County jail system who will be discharged in the near future.

ENVIRONMENTAL STEWARDSHIP

Actions taken by the Board of Supervisors demonstrate the many ways Placer County is an effective steward of the environment we live in. Placer County has developed a program to support USFS National Forests and other valued areas of our forested community via a Strategic Plan for wildfire protection and biomass utilization adopted by the Board of Supervisors. The Cabin Creek Biomass Facility, expected to be operational in early 2016, allows for sustainable forest waste removal operations that protect the forest from fire and significantly reduce the amount of air emissions from open burning.

Placer County has also embarked on a path to ensure the current drought being experienced in California and potential future droughts and state projects do not create a situation that has lasting effects on our citizens, economic growth or agricultural opportunities. Pursuant to direction from the Board of Supervisors, specific practices, regulations and multiple use options will be evaluated and, where feasible, put into action. Partnering with other agencies such as Placer County Water Agency (PCWA) and incorporated cities to find and develop reclaimed water methodologies to replace and / or reduce use of scarce fresh water, provide value during dry seasons and potentially lower the costs of major new infrastructure by requiring less fresh water. Additionally, working in collaboration with PCWA on the Middle Fork American River Project will not only produce power, but also allow for greater options to protect the County from the drought years and predicted climate change effects.

In October 2013, the Board of Supervisors accepted the City of Lincoln's $73.2 million offer to implement the Midwestern Placer Regional Sewer Project as a way for the County's Sewer Maintenance District (SMD) #1 (North Auburn) to achieve compliance with more stringent discharge requirements. In November 2013, the City of Auburn entered into a $2.2 million funding agreement with the County to oversize a portion of the regional pipeline being constructed as part of the larger project to accommodate their future wastewater flows. Construction on all components began in February 2014 and the project is on scheduled to be operational prior to SMD #1 final discharge standards taking effect in September 2015. Final completion of the Regional Project including decommissioning the existing SMD #1 Wastewater Treatment Plant is set for December 2015.

INFRASTRUCTURE

Countywide capital infrastructure planning, investment, and maintenance are key components of the County's long-term sustainability approach. Accompanying the delivery of the FY 2014-15 Proposed Budget, the Board of Supervisors will also receive the first publication of a comprehensive Multi-year Capital Plan and Finance Summary of capital and supporting projects across countywide program functions. Over the past two years, the Infrastructure and Investment Committee and newly formed Capital Projects Team have prioritized and made budgetary recommendations on various projects based on direction received from the Board of Supervisors. Projects focus on activities required for operational and service sustainability, and include new projects aimed at economic development, improvements to public and county facilities with programs directly serving the community. Funding for these projects is leveraged from multiple sources, including Federal, State, fees, reserves, and the General Fund.

Capital infrastructure project recommendations align with Board priorities and policies, uphold the delivery of County services to the community, and will have potential to improve or create new investment opportunities. The Infrastructure Investment Committee and Finance Committee will continue the evaluation of new project requests as they occur and the finances required to fulfill these investments. Comprehensive information will be delivered to the Board of Supervisors, as needed throughout the year, to guide decision-making and ensure transparency of the County's capital expenditures and uses of funds.

PLANNING FOR THE FUTURE

After years of setting the stage through implementation of the County's General Plan, Placer County is approaching a point of realizing significant planning efforts that have become the foundation for how development occurs in the County. Planning efforts currently taking place, from the reaches of Western Placer County and the Sunset Industrial Area to the Lake Tahoe Basin, are beginning to set in place the future of the County.

Using as a foundation the Placer County Conservation Plan, the County is taking an active role in identifying where development can occur while at the same time preserving the natural resources enjoyed by all County residents. The recommended update to the Sunset Industrial Area (SIA) Specific Plan will begin establishing a framework better enabling the County to secure an economic job base that has long been envisioned for the Sunset Industrial Area. Coupled with existing and proposed housing developments in the Western Placer County area, the update to the SIA Specific Plan fosters the creation of a true jobs-housing balance where residents can live, work and recreate without having to leave their neighborhood.

Spotlight on Critical Issues

Soon-to-be-completed Community Plans for the Lake Tahoe Basin will set the stage for how the Lake Tahoe communities will build-out over the next twenty years. Through extensive public involvement, the community has set the tone for how and where development should occur, with the Community Plans serving as the vehicle to implement the community's vision. Public-private partnerships, which have been the foundation for growth in the Lake Tahoe Basin, will facilitate demonstration of how public agencies can utilize private assets to implement the community's vision.

ECONOMIC DEVELOPMENT

Placer County remains own of the fastest growing counties in California, so it is no surprise that the entire county is experiencing a new surge of business development, film production, and tourism-related activity. North Lake Tahoe continues to rank as a world-class destination for vacations and outdoor recreation, while the Gold Country has emerged as a hub for boutique wineries producing award-winning wines. The Auburn Airport Area has become a magnet for tech companies drawn to the foothills lifestyle. South Placer's Sunset Industrial Area (SIA) and it's nucleus of 150 companies generates more than 10,000 jobs and $1 billion in economic output. Several large-scale projects within the SIA, including plans for higher education campuses, will serve to catalyze significant economic activity.

Current Economic Development Department efforts are focused on promotion, business assistance, and special projects. A new branding/logo initiative was recently launched that will spawn marketing campaigns to promote the outstanding quality of life in Placer County and showcase the many reasons people are moving here to live, work and play. Business assistance programs are offered to companies of all sizes, with an emphasis on small and medium business expansions. Special projects have been identified throughout the county, where opportunities to revitalize town centers, bolster manufacturing, and boost tax revenues are prevalent.

Economic Development will continue to coordinate with local, regional, State and Federal partners to leverage and strengthen our capacity and resources to ultimately maximize return on investment and foster job growth.

SOUTH PLACER ADULT CORRECTIONAL FACILITY

After eight years of planning, design and construction the South Placer Adult Corrections Facility (SPACF) is nearing completion and will open in June 2014 at a first year cost of $7.4 million, increasing to $11 million in year two when the facility assumes full-year operations. The SPACF Phase I Transition Plan approved by the Board of Supervisors on May 7, 2013 allows the facility to open in 2014 as originally intended and moves the County a step closer to achieving the justice center campus envisioned in the original 1990's Master Plan that called for co-location of the Courts, county public safety office and a correctional facility near the County's population center in South Placer. It also allows for the opening of 240 beds at SPACF and the closure of 160 beds in the antiquated 1940's era minimum security facility at the DeWitt Center, which due to its age and design, creates numerous cost and operational challenges. The net addition of 80 beds to total system capacity allows the Sheriff's Corrections Division to more safely and effectively manage jail impact from the 2011 public safety realignment legislation. A Federal District Court order has been in place in Placer County since 1990 requiring the Sheriff to release inmates early if necessary to avoid overcrowding. While the additional 80-bed capacity will provide some relief to the Sheriff's Correction Program, it will not be a long-term solution for the Sheriff's Corrections Program if current trends continue.

With the opening of SPACF, the Probation Department will also be opening a Community Transition Center. Approved by the Board of Supervisors in October 2013, the new Placer Re-Entry Program (PREP) will be designed and constructed at the Bill Santucci Justice Center. This facility will provide a single point of entry, assessment and linkage to comprehensive re-entry services for offenders under Probation Department jurisdiction in Placer County. These services will include substance abuse screening and treatment, educational programs, life skills and job assistance. The facility is scheduled to open late 2014.

The County's Criminal Justice System Master Plan is intended to identify future justice system needs and funding recommendations that prioritize public safety, reduce recidivism and assist in the successful transition of offenders back into society.

EMPLOYEE ENGAGEMENT

A key to any successful organization is employees who rise to the demands and expectations of their clients. For the County, our clients are the residents we serve across the broad spectrum of County responsibilities. Employee engagement is focused on improving performance by supporting and connecting employees and encouraging people to be self-directed and fully involved in their jobs. It reinforces that each employee plays an important role in the county's success, while striving constantly to get even better at what they do as valued members of County service delivery. Employee engagement means having employees that boost the County's efforts to serve the public while retaining high-quality workforce that works collaboratively with our many partners and embraces innovative approaches to meet and exceed community expectations.

Employee feedback and insights are critical to help guide how we invest in people and programs and will be invaluable in our ongoing drive to better serve the public and provide the best possible working conditions. In the Spring of 2014, the County partnered with an independent human resources research firm, to administer our first Employee Engagement survey. Seventy-two percent of county employees completed the survey. The level of survey completion highlights our shared commitment to employee engagement and our organization. The survey will help the county benchmark what we're doing well, identify and prioritize change initiatives from the results and create action plans to leverage the county's priorities. The leadership team is committed to continuous improvement, building organizational intelligence and creating positive employee relations to exceed employee and community expectations.

An important component of employee engagement is the Learning and Development program. Organizational benefits achieved through Learning and Development activities include service enhancements, process improvements, reduced costs, improved employee retention and engagement. Retaining employees and building our bench for the future is a high-priority for the County. Succession planning efforts are continuing with the development of a talent management strategy. Talent management goes beyond managing employee performance by expanding to a holistic approach whereby all departments play a role in helping the organization as a whole develop a high-quality workforce prepared to meet the demands and expectations of our residents.

Budget Overview

CALIFORNIA CONSTITUTION & GOVERNMENT CODE

Basic provisions for the government of counties are contained in the California Constitution and the California Government Code. A county is the largest political subdivision of the state and is vested by the Legislature with the powers necessary to provide for the health and welfare of the people within its borders. The distinction between a county and a city is that legislative control over counties is more complete than it is over cities. The Legislature may delegate to the counties any of the functions that belong to the state itself, unless specifically restricted by the State Constitution, and the State may take back functions previously delegated to counties.

State laws and county ordinances prescribe the manner and form in which the budget is presented. The Office of the State Controller sets forth the Government Code that specifies the content of the budget, budget adoption procedures and dates by which actions must be taken. A county may include additional detail, providing the financial detail and the classification of items required to be included in the budget are set forth.

Fund and account titles to be used by counties in the preparation of the operating budget are set forth in the publication, *Accounting Standards and Procedures for Counties.* The general operating group of funds are budgeted and accounted for under the modified accrual basis of accounting, and are summarized on Schedule 1 of the budget document. Internal service and enterprise funds are budgeted and accounted for under the full accrual basis of accounting as required by the State Controller, Governmental Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.

PLACER COUNTY CHARTER

The California Constitution recognizes two types of counties: general law counties and charter counties. General law counties adhere to state law as to the number and duties of county elected officials. Placer County, as a charter county, has a limited degree of “home rule” authority that may provide for the election, compensation, terms, removal, and salary of the governing board. Responsibilities and the delegation for preparation, review and approval of the budget are established by statute and ordinance and by policies coordinated through the Board of Supervisors, the County Executive Officer and the Auditor-Controller. Under the County Charter, the County Executive Office is responsible for providing systematic planning of the budget, recommending long-range capital planning, and must recommend an annual budget after reviewing requests of all departments and agencies for which the Board is responsible or which request County funds.

BUDGET PROCESS

In accordance with provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions known as the County Budget Act, the County prepares and legally adopts a balanced Final Budget each fiscal year. Until the adoption of the Final Budget, the adopted Proposed Budget approved by the Board of Supervisor governs operations. A balanced budget is defined as total estimated revenues, including carryover fund balance, equal to total estimated expenditures for the year. In balancing the budget each year, revenues shall be conservatively estimated pursuant to the County Financial Policies.

The Budget has been prepared using the modified accrual basis of accounting. The preparation of the County’s financial statements conform to generally accepted accounting principles applicable to counties. The County’s governmental funds use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, except for debt service and compensated absences related expenditures, which are recorded only when payment is due. Proprietary funds use the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when the liability is incurred.

The County’s Major Funds and Non-Major funds as reported in the County’s Comprehensive Annual Financial Report (CAFR) are determined annually using established criteria. For financial reporting purposes in the CAFR, the General Fund as a Major Governmental Fund includes the General, Public Safety, Gold Country Tourism and Promotions, Lake Tahoe Tourism and Promotions, and Open Space Funds, along with the following other funds

which are not included in the Proposed Budget: General State and Federal Grants, Public Safety State and Federal Grants, County Local Revenue 2011, General Construction and Maintenance Projects, General Special Programs, and Public Safety Special Programs. Other Major Governmental Funds include the Capital Projects, Special Capital Projects, Low and Moderate Income Housing Asset, Roads Construction and Maintenance Projects, Traffic Mitigation Construction and Maintenance Projects, and the Road Funds.

The Proposed Budget is prepared based on the Board adopted County Financial Policies and after receiving direction from the Board of Supervisors regarding County priorities and goals to address long-term concerns and issues. Following this direction, the County Executive Office prepares budget procedures and forms for use by departments and establishes targets for General Fund budgets. All departments then submit their requested budgets for the upcoming fiscal year. County Executive Office staff review budget requests, which are balanced against the County's overall priorities and fiscal resources. Board workshops are held during the budget development process to review the County's fiscal position for the current and upcoming year including requests from departments, and to receive Board direction. The workshops are also intended as a forum to communicate County priorities and challenges in order to foster public input.

A Proposed Budget document with narratives and accompanying schedules is prepared and submitted to the Board of Supervisors by June 30 of each year. The Board adopts the County's Proposed Budget, which consists of a balanced budget for operating, enterprise and internal service funds. Reserves and estimated carryover fund balance / retained earnings may be added to estimated revenues to fund the estimated budget expenditures and other uses in each fund.

For the Final Budget, workshops and a public hearing are conducted to review all appropriations, the sources of financing and to make any adjustments necessitated by county needs and expenditure and revenue changes. The Board of Supervisors must adopt a balanced Final Budget by October 2 of each year.

The Board may make supplemental appropriations through budget revisions during the year, upon a four-fifths vote. Management cannot amend the budget without the Board's approval, unless the adjustments are between accounts that do not change object or appropriation totals. Amendments and transfers of appropriations between budget units, that increase an appropriation, or that involve the addition of and augmentation to a capital/road project and/or fixed assets, must have Board approval. In addition to budget revisions during the fiscal year, the Board of Supervisors also approves budget adjustments at fiscal year end. Budgetary control is exercised at the appropriation or budget unit level, except for fixed asset equipment and capital/road projects which are separately appropriated and for allocated positions, which must be approved by the Board.

The FY 2014-15 Proposed Budget book is intended to communicate County priorities and the distribution of available resources in a clear and meaningful way including the following elements:

Spotlight on Critical Issues: Provides a brief summary of major policy and operational issues facing the County.

Budget Overview and County Financial Policies: Compares year over year changes to resources, costs, and staffing for all funds, highlight significant fiscal and policy issues to ensure sustainability of operations, and outline the guiding policies that provide the foundation for building the budget.

County Profile: Provides broader context for residents and businesses including history, population, local economy, housing, and tourism.

Department Chapters: Directly communicate to residents about what we do, include a summary of critical issues, followed by detailed fiscal, staffing, and services information.

Appropriation Detail: Detailed appropriation schedules are found at the back of the book.

FY 2014-15 BUDGET DEVELOPMENT MILESTONES

PROPOSED BUDGET	ITEM	INVOLVES
OCTOBER 2013 to JANUARY 2014	Complete Internal Service Fund Recommendations; Develop Proposed Budget Fiscal Assumptions and Guidelines; Issue Budget Instructions and Forms to Departments	CEO / Departments
JANUARY 2014	Analysis of Governor's Budget Proposal	Departments / CEO
FEBRUARY 2014	Submit Operating and Enterprise Budget Requests and Narratives	Departments / CEO
FEBRUARY 2014	Board of Supervisors Proposed Budget Workshop - Departments Present Priorities and Critical Issues	Public / Board / Departments / CEO
MARCH/ APRIL 2014	Analysis and Discussion with Departments in Context of Board Priorities, Financial Policies, and Multi-Year Sustainability; Develop Proposed Budget Recommendations	Departments / CEO
MAY 2014	Finalize Proposed Budget Recommendations; Analyze Governor's May Revise	CEO
JUNE 2014	Board of Supervisors Approves Proposed Budget; Distribution of Budget Book and Update to County Website	Public / Board / Departments / CEO
FINAL BUDGET	**ITEM**	**INVOLVES**
JUNE 2014	Develop and Issue Final Budget Guidelines to Departments	CEO
LATE JULY 2014	Current Fiscal Year Closes; Departments Submit Final Budget Adjustment Requests	Auditor / Departments
EARLY AUGUST 2014	Revise Revenue and Expenditure Forecasts	CEO
AUGUST 2014	Board of Supervisors Budget Workshop - Departments Present Priorities and Critical Issues	Public / Board / Departments / CEO
AUGUST 2014	Final Budget Recommendations Based on Updated Financial Forecasts and Board Workshop Direction	CEO
AUGUST 2014	Balance Final Budget Schedules with Auditor	Auditor / CEO
EARLY SEPTEMBER 2014	Board of Supervisors Conducts Public Hearing and approves Final Budget; County Website Updated	Public / Board / Departments / CEO
OCTOBER 2014	Final Budget Book Production and Distribution	Auditor / CEO
OCTOBER 2014	Begin FY 2015-16 Budget Development	CEO

County Funds Overview

Placer County's FY 2014-15 Proposed Budget was developed based upon the policy considerations outlined in this section and included in the County Executive Officer's Budget Message.

COUNTY OPERATING FUNDS

Government budgets, or appropriations[1], are legal limits on how much a department can spend and may not be exceeded unless additional funding is authorized through Board approved budget revisions. In practice, appropriations are the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes, and are limited to one year. Placer County's 90 appropriations are listed in the Index on page 417. Critical components of a government fund are financing requirements (financing uses and provision for reserves[2]), which are offset by available financing (financing sources, cancelled reserves and fund balance[3] carryover). When total financing requirements equal total available financing, the budget is balanced.

Placer County has 14 operating and two capital and infrastructure funds (Table 1) that make up the Proposed Budget.[4] The funds are consistent with the County's organizational and operational structure and differ from how they are reported on the Comprehensive Annual Financial Report (CAFR). The *Public Safety Fund*, *Gold Country Tourism and Promotion Fund*, *Tahoe Tourism and Promotion Fund*, and the *Open Space Fund* are combined into the *General Fund* on the CAFR for reporting purposes per standard accounting practice. The infrastructure funds are reported separately on the CAFR. Further detail about the basis of budgeting and annual reporting can be found under the Budget Process on page 9.

FY 2014-15 PROPOSED BUDGET

Placer County's FY 2014-15 Proposed Budget is recommended at $792.5 million, representing an increase of $71.6 million or 9.9% compared to the FY 2013-14 Final Budget.

- Funding for the FY 2014-15 Operating Budget includes:
  - $367.4 million in *General Fund* revenues
  - $388.0 million in other revenues;
  - $37.1 million in fund balance carryover (all operating funds):
    - $26.0 million *General Fund*
    - $5.3 million *Public Safety Fund*
    - $2.8 million *Capital Projects Fund*
    - $1.4 million *Low and Moderate Income Housing Asset Fund*
    - $1.6 million among other operating funds

Fund balance is carefully estimated throughout the budget process and plays an important role as a planned, budgeted resource. In the County's multi-year budget approach, ongoing reliance on fund balance is reduced.

As indicated in Figure 1 on the next page, the Proposed Budget is $71.6 million higher than in FY 2013-14, an increase of 9.9%. This increase is largely driven by additional anticipated total expenditures of approximately $69.1 million in the County's infrastructure funds, primarily as a result of budgeting for regional sewer projects approved by the Board of Supervisors in FY 2013-14. The Operating Budget, which excludes infrastructure and reserves, increases $11.4 million (+2.0%) over FY 2013-14 primarily as a result of growth in the *General Fund*

[1] Appropriations are the spending authority to incur expenditures or obligations for specific purposes.
[2] Reserves are a set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.
[3] Fund Balance is the amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures.
[4] Proprietary funds, county service areas, and Board governed special districts are not included in the County Operating Budget, and are addressed separately.

(+$11.9 million or 3.1%) and the *Public Safety Fund* (+$2.6 million or 1.8%). Provisions to reserves decrease by $8.9 million as they are typically added at Final Budget after the current year is completed.

The $11.9 million growth in the *General Fund* highlights a continued gradual economic recovery and continuing State program expansions that increase County service responsibility. The *General Fund* also includes a higher level of discretionary revenues including Property Tax and Sales Tax to support Board prioritized services. The *Public Safety Fund* includes $11 million for the first year full operation of the South Placer Adult Correctional Facility. The Tahoe Tourism and Promotion Fund reduction is largely due to FY 2013-14's use of one-time fund balance carryover. The *County Library Fund* has lower costs from the County's allocated cost plan, or A-87.

In *Capital and Road Infrastructure Funds*, the Proposed Budget contains $222.7 million, an increase of 45% compared to FY 2013-14. Capital and Road Infrastructure Funds are dedicated to capital construction and maintenance of county buildings and infrastructure to ensure public access to services, road and bridge infrastructure, storm maintenance, and snow removal and are supported by $220.5 million in revenues and $2.8 million in fund balance.

Figure 1. Operating & Capital Budgets, Financing Requirements Comparison

Financing Uses & Provision for Reserves	Final Budget FY 2013-14	Proposed Budget FY 2014-15	$ Change	% Change
Operating Budget				
General Fund (100)	$ 381,509,209	$ 393,369,179	$ 11,859,970	3.1%
Housing Authority Fund (103)	2,348,037	2,412,320	64,283	2.7%
Community Revitalization Fund (104)	477,300	377,300	(100,000)	-21.0%
Low & Moderate Income Housing Asset Fund (106)	2,271,605	2,316,403	44,798	N/A
Special Aviation Fund (107)	42,541	12,500	(30,041)	-70.6%
Public Safety Fund (110)	146,444,761	149,010,901	2,566,140	1.8%
DMV Special Collections Fund (111)	1,869,192	1,098,881	(770,311)	-41.2%
Gold Country Tourism & Promotion (115)	207,339	193,512	(13,827)	-6.7%
Fish & Game Fund (130)	10,752	10,986	234	2.2%
Tahoe Tourism & Promotion (145)	7,671,732	6,725,000	(946,732)	-12.3%
Open Space Fund (150)	745,080	420,080	(325,000)	-43.6%
County Library Fund (160)	6,295,813	5,838,470	(457,343)	-7.3%
Fire Control Fund (170)	3,574,072	3,218,172	(355,900)	-10.0%
Debt Service Fund (190)	4,347,027	4,169,821	(177,206)	-4.1%
Subtotal Operating Funds	**$ 557,814,460**	**$ 569,173,525**	**$ 11,359,065**	**2.0%**
Infrastructure Budget				
Capital Projects Fund (140)	$ 72,641,795	$ 155,379,791	$ 82,737,996	113.9%
Public Ways & Facilities Fund (120)	80,927,157	67,305,762	(13,621,395)	-16.8%
Subtotal Infrastructure Funds	**$ 153,568,952**	**$ 222,685,553**	**$ 69,116,601**	**45.0%**
Total Financing Uses:	**$ 711,383,412**	**$ 791,859,078**	**$ 80,475,666**	**11.3%**
Provision to reserves	$ 9,465,930	$ 606,493	$ (8,859,437)	-93.6%
Total Financing Requirements:	**$ 720,849,342**	**$ 792,465,571**	**$ 71,616,229**	**9.9%**

County Workforce

As a service driven provider, salary and benefits costs remain the largest expenditure category in the county budget, representing $302.8 million (38.2%) of the $792.5 million budget. The Proposed Budget includes 2,516

funded positions, an increase of 13 over FY 2013-14. This net increase is primarily due to State and Federal mandated workload in Health and Human Services largely funded by State sources, increased building and planning workload including support in the Lake Tahoe area, and other priorities offset by fee-based revenues.

THE GENERAL FUND

The ***General Fund*** is the largest countywide fund and is a Major Governmental fund. It underwrites most countywide operations either directly as the "net county cost"[5] of *General Fund* budgets, or indirectly through contributions to other funds. The *General Fund* supports the operations of most county funds through direct contributions, which may include required state "maintenance of effort" payments for certain programs. The *General Fund* includes appropriations for general government, finance, planning and building inspection, facility services and health and human services. The *General Fund* makes contributions to other funds for public safety services, fire protection services, capital construction, road maintenance and construction, library services, and debt service.

The *General Fund* includes the following departments:

- Administrative Services
- Agricultural Commissioner
- Assessor
- Auditor Controller
- Child Support Services
- Community Development Resource Agency
- County Clerk Recorder
- County Counsel
- County Executive Office
- Facility Services
- Farm Advisor
- Health and Human Services
- Personnel
- Public Works
- Treasurer - Tax Collector

General Fund allocated positions in the Proposed Budget have increased slightly when compared to FY 2013-14 Final Budget, from 1,623 to 1,626. Funded *General Fund* positions total 1,427, an increase of 30 (2.1%) from Final Budget FY 2013-14.

Figure 2 below displays the *General Fund* budget for FY 2013-14 and FY 2014-15 in addition to the amount of reserves accessed or increased.

Figure 2. General Fund Financing Uses and Reserves

Financing Requirements	Final Budget FY 2013-14	Proposed Budget FY 2014-15	$ Change FY 2013-14 to FY 2014-15	% Change
General Fund				
Financing Uses	$ 381,509,209	$ 393,369,179	$ 11,859,970	3.1%
Provisions to Reserves	5,670,990	-	$ (5,670,990)	-100.0%
Total Financing Requirements:	**$ 387,180,199**	**$ 393,369,179**	**$ 6,188,980**	**1.6%**

The FY 2014-15 *General Fund* operating budget is recommended at $393.4 million, an increase of $11.9 million or 3.1% from the FY 2013-14 Final Budget. *General Fund* support to public safety is maintained at approximately 47% of total discretionary revenues, resulting in a $3.5 million increase compared to FY 2013-14. Federal and State revenues largely offset cost increases of approximately $3.4 million in Adult and Childrens Systems of Care, while $1.0 million in State-mandated foster care expansion is funded 20% by the County *General Fund*. Recommended one-time *General Fund* costs include $525,000 to support the Placer County Conservation Plan

[5] Net county cost is the portion of an appropriation that is funded from general-purpose revenue or available fund balance; total appropriation costs less direct fees, grants or reimbursements.

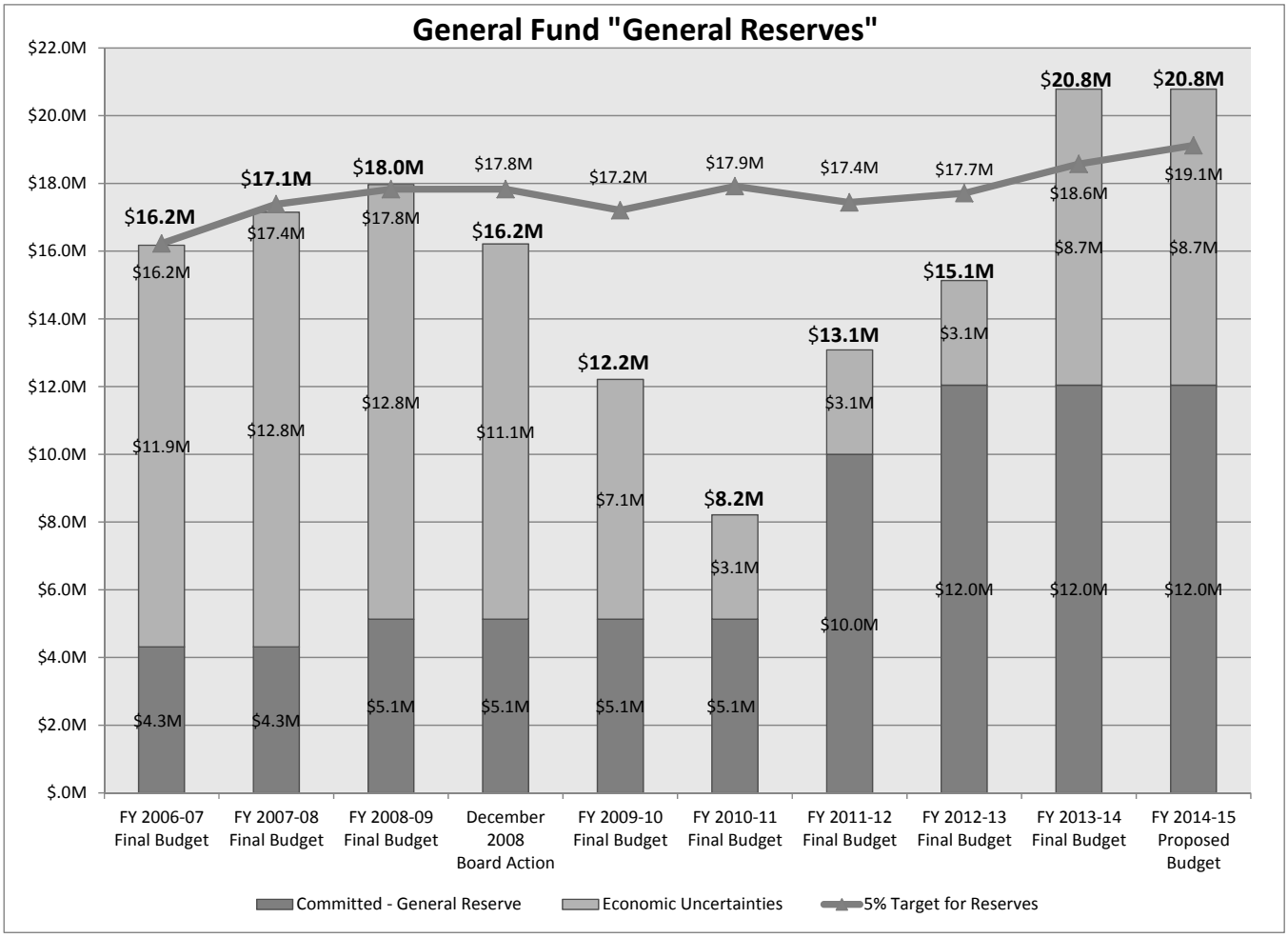
(PCCP), a longstanding Board priority, as well as updates to the Sunset Industrial Area (SIA) Plan and Tahoe Basin Community Plan totaling approximately $800,000.

Use of Reserves and Contingencies

Maintenance of adequate levels of reserves has been part of the County's fiscal planning process for many years. Continued implementation of the Budget and Financial Policy has enabled Placer County to set aside resources for difficult budget years, and has provided a solid foundation for County revenues. ***No reserves are used to balance the FY 2014-15 General Fund. When available fund balance and revenues are updated with the Final Budget in September, consideration will be given to increasing General Fund reserves or other Board priorities.***

The County's Budget and Financial Polices recommends a *General Fund* contingency funding set-aside for unanticipated expenditures or revenue shortfalls is 1.5% of *General Fund* operating costs, equivalent to $5.7 million for FY 2014-15. These funds may be used for operating costs and / or unanticipated revenue decreases.

Figure 3 – General Fund "General Reserves"

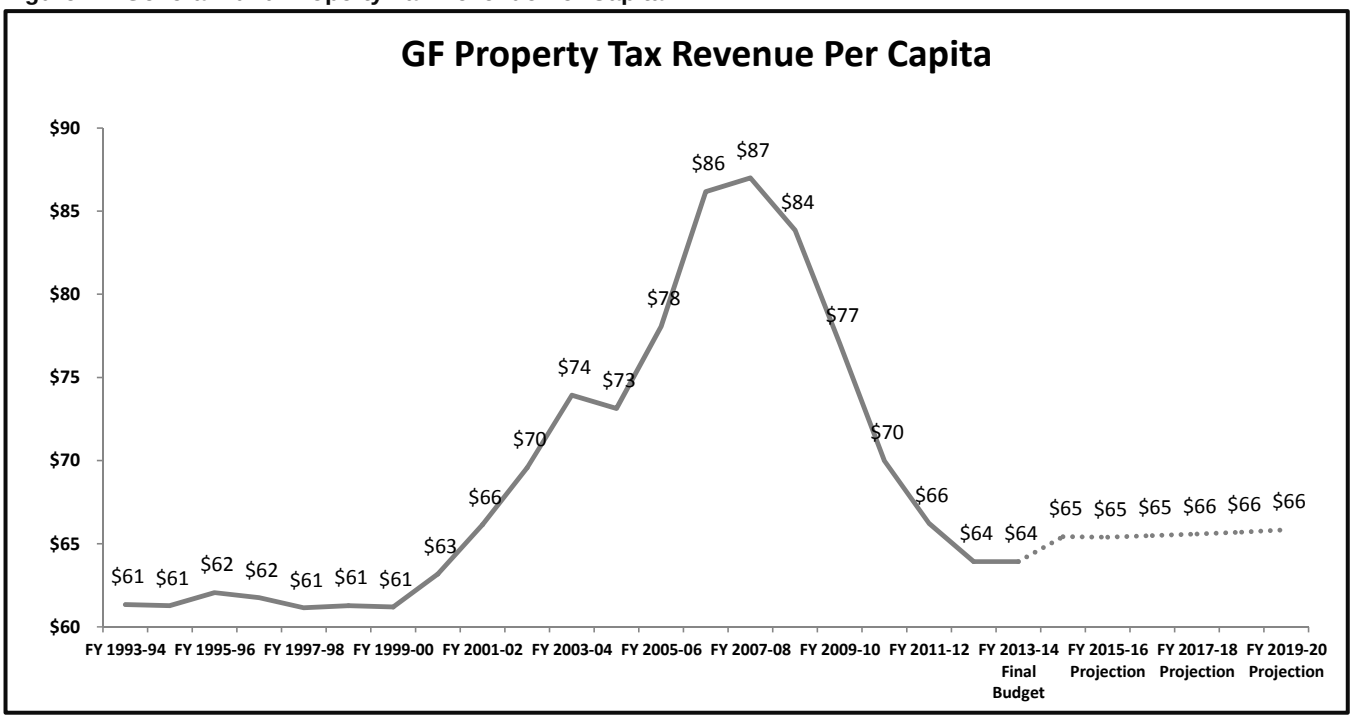


Revenue Estimates

Budgeted *General Fund* revenues have increased when compared to last year's Final Budget; up $8.6 million from $358.8 million to $367.4 million. Property Tax revenues are projected to increase by 2% over anticipated actual receipts for FY 2013-14 as a result of increasing property values. Modest increases are also anticipated for collections of sales tax and construction and permit fee-related revenues.

General Fund carryover fund balance from FY 2013-14 is anticipated at $26.0 million or 6.6% of total financing sources. Anticipated carryover fund balance as a percentage of total General Fund financing requirements is slightly lower than the level required to balance the FY 2013-14 Proposed Budget. Reliance on carryover fund balance, largely considered a one-time funding source, continues to diminish consistent with the Multi-Year model presented to the Board in March 2014.

Figure 4 – General Fund Property Tax Revenue Per Capita



Per capita property tax revenue amounts calculated based on actual or projected property tax revenue divided by population estimates and adjusted for inflation.

PUBLIC SAFETY FUND

The ***Public Safety Fund*** is a Major Governmental Fund[6] made up of four departments: Sheriff, District Attorney, Probation and the County Executive Office. The FY 2014-15 *Public Safety Fund* budget is recommended at $149.0 million, an increase of $2.6 million or 1.8% over FY 2013-14. In addition to providing departments with important resources for the provision of public safety, the recommended budget is in balance with the revenue estimates noted below.

Revenue estimates for public safety are $143.7 million, $5.2 million or 3.8% higher than FY 2013-14. Included in these estimates are the following major revenues:

[6] These Major Governmental funds are combined with the General Fund for CAFR purposes.

- $78.7 million in *General Fund* contribution, an operational increase of $3.9 million or 5.2% above FY 2013-14. The discretionary *General Fund* share supporting public safety has been maintained at approximately 47% of total county discretionary revenue to align to the multi-year budget framework.
- $37.0 million in public safety sales tax (Proposition 172 funding), an increase of $1.1 million or 3.1% above FY 2013-14 reflecting a higher trend in receipts.
- $5.8 million in Public Safety Realignment (AB 109) funding, a decrease of $1.1 million or 15.9%, reflecting an anticipated decreased State wide funding allocation.

The *Public Safety Fund* is balanced with $5.3 million in estimated fund balance carryover. The Proposed Budget includes $11 million for the first year full operation of the South Placer Adult Correctional Facility (SPACF).

PUBLIC WAYS AND FACILITIES FUND

The ***Public Ways and Facilities Fund***, commonly referred to as the Road Fund, is a Major Governmental fund maintained by the Department of Public Works, provides engineering services in the area of design, construction and contract administration for both the County and private land development projects. The fund also maintains, protects and improves approximately 1,047 miles of roads, and accounts for road and road-related storm maintenance, including snow removal and road engineering and construction. The net budget of $67.3 million represents a decrease of $13.6 million (-16.8%) as compared to FY 2013-14. This difference is due in large part to completion of the Foresthill Bridge Seismic Retrofit and Cook Riolo Bike Bridge projects. The ***Public Ways and Facilities Fund*** is balanced and includes over $606,000 added to reserves.

CAPITAL PROJECTS FUND

The ***Capital Projects Fund*** is a Major Governmental fund maintained by the Facility Services Department and provides resources for the planning, improvement, and construction of county buildings, sewer and solid waste systems, parks, and trails. Project priority is determined by a series of criteria and immediate or future need. The criteria is based on a projects economic development impact, mitigation of health and safety needs, improvement of departmental operations, or preservation of the life of existing infrastructure. A continuing issue that confronts the County has been the critical need to plan for, maintain, and replace the County's aging infrastructure. To bridge the gap between funding needs and funds on hand, the Proposed Budget is accompanied by a Multi-Year Capital Plan and Finance Summary to guide the Board of Supervisor's decision-making on current and long range financing for the collective countywide need. The plan identifies uncommitted capital reserves, current funding from within county budget resources, impact fees and other potential revenues available for capital. The Board of Supervisors' formation of an Infrastructure Investment Committee two years ago and with support from a Capital Projects Team has designed the Capital Plan to assist in aligning project priorities within available funding options from a countywide and growth perspective. The *Capital Projects Fund* is a major component of the Multi-Year Capital Plan, which also includes the *Public Ways and Facilities Fund* and *Countywide Systems Internal Service Fund*.

The FY 2014-15 ***Capital Projects Fund*** budget is recommended at $155.4 million, an increase of $82.7 million from the FY 2013-14 Final Budget. The increase is mainly attributed to the budget approach for the regional sewer projects, with expenditures anticipated to cover multiple fiscal years. As typical for this fund, individual project balances will be adjusted at final budget to align the project costs expended in the current year with next year's budget need. The General Fund contribution to capital projects is $4.5 million consistent with current financial policies. The *Capital Projects Fund* is balanced with $152.6 million in revenue from Federal / State Grants, Fees, Special District Reserves, and the *General Fund*, with $2.8 million in estimated fund balance carryover to be designated to individual projects at final budget.

OTHER COUNTY OPERATING FUNDS

The Proposed Budget includes 14 operating and two capital and infrastructure funds, the largest of which have been summarized above. Other County operating funds include the *Housing Authority Fund*; the *Community Revitalization Fund*; the *Special Aviation Fund*; the *DMV Special Collections Fund*; the *Gold Country Tourism and Promotion Fund*; the *Fish and Game Fund*; the *Lake Tahoe Tourism and Promotion Fund*; the *Open Space Fund*; the *Library Fund*; the *Fire Protection Fund*; the *Debt Service Fund*; and the *Low and Moderate Income Housing Asset Fund*. While none of these funds is as large as those previously discussed, each fund was established to keep its assets, liabilities, and revenue and expenditures separate, usually for legal or programmatic reasons.

Managed by the Health and Human Services Department, the ***Housing Authority Fund*** is a Non-Major Governmental – Special Revenue fund used to account for the Section 8 housing program. Funding provides direct and contracted social services to low income and high-risk target populations (including program effectiveness evaluation), and to provide technical assistance to subcontractors. The recommended financing requirements are $2.4 million, including $221,000 from carryover fund balance. The recommended Proposed Budget for this fund is $64,000 more than FY 2013-14.

The ***Community Revitalization Fund*** is a Non-Major – Special Revenue fund managed by the Community Development and Resources Agency (CDRA), and consists of expenditures made on behalf of several federal and local programs. These programs were previously managed by the Redevelopment Agency but were shifted to CDRA in FY 2013-14 due to the dissolution of Redevelopment Agencies under AB1X 26. These programs include the Community Development Block Grant (CDBG) General Allocation, the Economic Development Block Grant (EDBG), the HOME Investment Partnership Program, the CalHome Program, and the Neighborhood Stabilization Program (NSP). These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and reduction of blighted conditions. The recommended Proposed Budget includes only those projects with approved grant revenue or other in-hand sources. Federal aid is projected to decrease by $85,200 and interest to decrease by $14,800; therefore, the recommended Proposed Budget of $377,300 for this fund is $100,000 less than FY 2013-14.

The ***Low and Moderate Income Housing Asset Fund*** is a Major Governmental fund managed by the Community Development and Resources Agency (CDRA), provides for management of loans made under the former Redevelopment Agency, prior to its dissolution under AB1X 26. Funding for loans and administration come from the Redevelopment Property Tax Trust Fund (RPTTF). The recommended Proposed Budget includes expenditures of $1.7 million in loans with projected receipts of $432,000 in RPTTF funding. The recommended Proposed Budget assumes fund balance of $1.4 million, with expenditures approximately $45,000 higher than FY 2013-14.

The ***Special Aviation Fund*** is a Non-Major Governmental – Special Revenue fund and supports the Blue Canyon Airport via federal funding by providing for capital improvements, equipment maintenance and administrative support. The Public Works Department manages this fund and the recommended financing requirements are $12,500, funded by a state grant ($10,000) and fund balance ($2,500). The recommended Proposed Budget for this fund is $30,000 less than FY 2013-14.

The ***DMV Special Collections Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Sheriff's Department, supports the Fingerprint Identification and Auto Theft Task Force activities. Revenues are generated through the collection of Department Of Motor Vehicles (DMV) Licensing Fees assessed for vehicles registered in Placer County. FY 2014-15 financing requirements of $1.1 million are supported by revenue ($776,000) and by carryover fund balance ($323,000). The recommended Proposed Budget for this fund is $770,000 less than FY 2013-14.

The ***Gold Country Tourism and Promotion Fund*** is a Major Governmental fund[7] managed by the County Executive Office and receives hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are west of the summit. Western slope promotional activities that encourage tourism are funded from TOT taxes. Recommended financing requirements for FY 2014-15 are $193,500. The budget is balanced with $190,900 in estimated revenue, and $2,600 from carryover fund balance. The recommended Proposed Budget for this fund is $13,800 less than FY 2013-14.

The ***Fish and Game Fund*** is a Non-Major – Special Revenue fund managed by the Agricultural Commissioner, is used to support wildlife and fish propagation and conservation efforts. Revenues from fish and game violations have declined in prior years, while fund reserves were brought down which results in a General Fund contribution of $4,000 in FY 2014-15. The contribution will balance the approximately $11,000 in financing requirements with $9,200 in revenues and $1,800 in Fish and Game fund balance carryover.

The ***Lake Tahoe Tourism and Promotion Fund*** is a Major Governmental fund[7] managed by the County Executive Office and receives 60% of the hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are east of the summit. In June 2012, Measure F, the North Lake Tahoe Transient Occupancy Tax Area Initiative, was voter approved to extend the additional 2% TOT in the Lake Tahoe area until September 30, 2022. Tahoe area promotional activities that encourage tourism are funded from the TOT taxes under a contract with the North Lake Tahoe Resort Association. In 1995, the Board of Supervisors approved the formation of the North Lake Tahoe Resort Association and appointed a Board of Directors, comprised of representatives from various North Lake Tahoe tourism related industries to recommend and oversee funding for the Tahoe community. Resort Association activities include marketing and promotions, visitor services, public improvements and infrastructure projects. Recommended required financing of $6.7 million is supported by estimated revenue ($6.2 million) and carryover fund balance ($500,000). The recommended Proposed Budget for this fund is approximately $947,000 less than FY 2013-14.

The ***Open Space Fund*** is a Major Governmental fund[7] managed by the County Executive Office and is used to account for contributions and the acquisition of open space in the County under the Placer Legacy program. The Placer Legacy program conserves the County's diversity of landscapes and natural resources. It supports the County's economic viability, provides enhancement of property values and furthers the natural resource goals of the Placer County General Plan. Recommended funding requirements of $420,000 are supported by developer fees, a United Auburn Indian Community contribution, and other revenue.

The ***Library Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Library Department and provides public library services that support the educational, recreational and cultural endeavors of citizens within the community. The County Library System serves all of Placer County except for the cities of Roseville and Lincoln, which have their own library systems. The most significant, immediate challenge facing the Library is continuing to provide quality services to a growing population with limited revenues and reserves. Although Library property tax revenue increased $132,360 (3%) over the prior year, structural budget deficiencies are projected each year into the foreseeable future. The Library has taken actions to reduce operating costs and the County continues to study the appropriate balance of sustainable services to available revenues. Recommended financing requirements of $5.8 million are supported by $5.5 million of revenue, and $335,422 in carryover fund balance and reserves. The General Fund provides direct contributions for salary and benefit support of the Director of Library Services ($200,139) and $791,317 for costs of centralized county services that are not charged directly (A-87). Compared to FY 2013-14, the operating budget is reduced by $457,343.

[7] These Major Governmental funds are combined with the General Fund for CAFR purposes.

The ***Fire Protection Fund*** is a Non-Major Governmental – Special Revenue fund managed by the County Executive Office and provides fire protection services through a contract with the California Department of Forestry and Fire Protection (CalFIRE) and provides hazardous material response (HAZMAT) capability. Recommended financing requirements of $3.2 million are supported by $3.1 million in estimated revenue, and $134,834 in carryover fund balance. In FY 2014-15 the fund will continue to receive a contribution for fire services from the General Fund of just under $1.1 million. Other financing sources include dedicated property tax, public safety sales tax and other miscellaneous revenue. The recommended Proposed Budget for this fund is $355,900 less than FY 2013-14.

The ***Debt Service Fund*** is a Non-Major Governmental – Debt Service fund and housed within the Auditor-Controller's budget. This fund accounts for principal, interest and fees on County debt service issued for certificates of participation (COP). The County's current COP's finance the juvenile hall, the Finance and Administration Center at the Placer County Government Center and the Bill Santucci Justice Center. The General Fund contributes the net cost of the County's annual debt service to this fund, less reimbursements paid by other funds and revenue received. The budget is balanced with $4.1 million in estimated revenue, and $30,000 in carryover fund balance. The recommended Proposed Budget for this fund is $177,206 less than FY 2013-14.

INTERNAL SERVICE FUNDS

Placer County operates 12 internal service funds that are primarily used to provide services to other county departments. County departments are charged for services they receive. The Retiree Sick Leave Benefit internal service fund (used in prior years) will no longer be used in FY 2014-15 due to new accounting procedures. Internal service funds adjust rates as necessary to recover their costs. A new internal service fund is established for the Placer County Government Center Campus (replaces former DeWitt Development enterprise fund) utilities and infrastructure costs. These funds are not intended to make a cumulative profit, nor should they indefinitely sustain operating losses. The internal service funds range in size of financing requirements from $522,238 to $11.9 million compared to $865,031 to $11.5 million in the prior year. Total cancellation of reserves for internal services funds in the Proposed Budget is $677,726 consistent with a four-year plan to utilize reserves to smooth charges. Additions to internal service fund reserves in the Proposed Budget total $828,569.

Placer County internal services funds are:

- Telecommunication Services
- Countywide Systems
- Countywide Radio Project
- Fleet Operations
- Correctional Food Services
- Central Services
- Special District Services
- Placer County Government Center Campus
- State Unemployment
- General Liability Insurance
- Workers Compensation Insurance
- Dental and Vision Insurance

Since internal service funds charge fees to county departments for services received, including these budgets with the County Proposed Budget for operating funds would result in duplication of budgetary figures. As a result, these funds are considered separately from the operating budget, and are not included in the State Controller's Schedules. These funds are classified as Proprietary – Internal Service funds.

ENTERPRISE FUNDS

Placer County will operate and manage the following enterprise funds in FY 2014-15:

- Placer County Transit
- TART
- Eastern Regional Landfill
- Solid Waste Management
- Placer mPower Fund

Enterprise funds typically provide utility, property management, and health services to the public and charge for the services provided. Enterprise funds are not required to recover full costs, but should remain solvent. These funds are classified as Proprietary – Enterprise funds. New this year, the DeWitt Development enterprise fund is redesigned and is no longer reflected in this section. Placer County enterprise funds range in size of financing requirements from $819,183 to $9.4 million. The total amount of financing uses and reserve additions for the enterprise funds for FY 2014-15 is $21.1 million, a decrease of $2.8 million from FY 2013-14.

County Financial Policies

Hidden Falls Regional Park, Auburn CA

County Financial Policies

The County Financial Policies were initially adopted in 2003 and have been revised periodically to reflect changing requirements and county needs. The policies have promoted financial stability and long-term planning related to preparation and management of the County Budget. These policies include the Budget and Financial Policy, Other Post Employment Benefit (OPEB) Policy, and Debt Management Policy.

The Budget and Financial Policy, as approved by the Board January 7, 2003, and revised June 7, 2011, is intended to guide the budget and long-term financial planning related to preparation and management of the County budget.

BUDGET AND FINANCIAL POLICY

1.0 PURPOSE:

To promote financial stability and long-term planning; to direct the County Executive Office in the development and management of the County Budget; and to provide a context to guide Board decisions during the budget process and throughout the fiscal year.

2.0 POLICIES:

2.1 General

2.1.1 On or before June 30 of each year, the County Executive Office shall prepare and submit to the Board of Supervisors (Board) a Proposed Budget for formal adoption on or before September 8 of each year, a notice shall be published in a newspaper of general circulation to announce the date on which the Board will conduct a public hearing on the recommended budget. At the conclusion of the hearing, and not later than October 2 of each year, the Board shall by resolution adopt the Final Budget.

2.1.1.1 The Budget will incorporate direction and input from the Board of Supervisors and County departments as to County operating and capital needs and priorities.

2.1.1.2 The Budget will address the financial status of the County and its key funds, including financial condition and trends, budgetary impacts, and liabilities and issues that may impact future County resources.

2.1.1.3 The Budget will be balanced and identify expected sources of revenue and other resources, and recommended program and capital expenditure and reserve uses for the next fiscal year.

2.1.1.3.1 A balanced budget is defined as available fund balance, reductions to obligated fund balance plus financing sources (revenue) as equal to financing uses (expenditures) plus increases to obligated fund balance for the year.

2.1.1.4 The Budget will include performance information for County programs. Program performance measures will be developed and used for long term planning and decision-making, including future resource allocation and in consideration of new or increased funding requests.

2.1.2 The County Executive Office shall periodically monitor and evaluate revenue and expenditures, identify significant variances from budget, and recommend actions to address shortfalls or unanticipated increases.

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Initially approved by Board of Supervisors 01/07/2003

2.1.3 The County Executive Office shall prepare and/or supervise the preparation of fiscal projections, capital financing plans, costing methodologies,[1] and other studies as will provide for current and future County obligations.

2.2 Revenues

2.2.1 Ongoing costs will be funded with ongoing revenues to promote fiscal stability, predictability, and sustainability, and to support long-range planning.

2.2.1.1 New or increased, ongoing revenues will meet current obligations and reduce reliance on one-time funding and fund balance carryover.

2.2.1.2 New programs will identify an ongoing funding source(s) not already obligated for current County operations or for the future costs of current operations.

2.2.2 Budget realistic and probable revenue estimates.

2.2.2.1 Budgeted revenue will not be based on high levels of anticipated growth or be contingent upon the passage of legislation or future actions by the Board of Supervisors.

2.2.2.2 Revenues that are volatile and/or sensitive to changes in the economy should be conservatively estimated.

2.2.2.3 State revenues in the Proposed Budget will be budgeted in accordance with the Governor's January Proposed Budget for the upcoming fiscal year.

2.2.3 Imposing or adjusting fees or other charges will be periodically evaluated for any service provided by the County where full cost recovery—including department and County administration—is not currently achieved. Budget estimates will not include fee increases unless the Board of Supervisors has approved the increase.

2.2.4 County administrative (A-87) costs will be charged to non-General Fund and subvented General Fund appropriations in accordance with the annual Countywide Cost Allocation Plan.

2.2.4.1 Departments will include estimated A-87 costs in their requested expenditure budgets.

2.2.4.2 A-87 reimbursements may be credited as general purpose General Fund revenues or applied to offset program costs as determined by the County Executive Office.

2.2.4.3 Some funds may be specifically excluded from paying part or all of the A-87 as determined by the County Executive Office. A-87 exclusions will be evaluated annually with the budget process to determine if some or all of those funds could be recouped by the General Fund.

2.2.5 The County Executive Office shall solicit input for revenue estimates from the Auditor-Controller, and other County departments as appropriate, for major tax and general-purpose revenues and for estimated carryover fund balance in preparation of the Proposed Budget.

2.2.6 Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant. Areas of note are matching fund obligations, non-supplanting requirements, required continuation of the program after grant funds are exhausted, and if the program is consistent with the County's long-term goals and objectives. Before discretionary program costs are increased, departments should include recovery of department and county administrative costs of at least ten percent of direct costs for state and federal grants.

[1] The Auditor-Controller prepares the annual countywide cost allocation (A-87) plan.

2.3 Expenditures

2.3.1 Annual priority for General Fund funding will be given to capital improvements consistent with the County's Capital Facilities Financing Plan and Road Maintenance Master Plan.

2.3.2 Carryover fund balance will be used to fund one-time expenditures, reserves and contingencies and should not be used to finance ongoing operational costs.

2.3.3 New position requests will be considered through the budget process and not otherwise during the fiscal year unless urgent circumstances exist.

2.3.4 Partial or fully funded State and/or Federal programs, administered by the County will be implemented at the level of funding provided by the State or Federal government. County overmatches for departments with maintenance-of-effort requirements will be evaluated as part of the annual budget process.

2.3.5 All requests for new program funding should be accompanied with clear and concise statements of the program's mission, performance objectives and intended measurable outcomes.

2.3.6 Efficiency and economy in the delivery of County services are top priorities; departments are expected to make productivity improvements within their service delivery areas and reduce expenditures for discretionary programs and services.

2.3.6.1 County departments are encouraged to consolidate programs and organizations and consider alternatives for service delivery to reduce costs and the need for increased staffing.

2.3.6.2 In developing recommendations that may require operational reductions, departments should ensure that administrative and non-service areas have been reduced to the maximum extent possible before reducing direct services.

2.3.7 Automation and technology proposals must measurably demonstrate how cost savings will be achieved and/or how services will be improved, along with identifying potential sources of funding.

2.3.8 The County Executive Office will annually review rate changes for county internal service funds. Internal services funds are expected to make productivity improvements within their service delivery areas, reduce expenditures for discretionary programs and services, make administrative and non-service area reductions to the extent feasible, consolidate programs and organizations, and consider alternatives for service delivery before cutting direct services or proposing increased rates.

2.3.9 The General Fund's Appropriation for Contingencies should be budgeted at not less than 1.5% of the operating budget. Appropriations for Contingencies should be budgeted in all other funds, at not less than ½ of 1% of operating expenditures. In no event will Appropriation for Contingencies exceed the amount prescribed by law.

2.4 Capital Budgets

2.4.1 Capital Budgets will include a list of capital construction and road projects with brief descriptions; estimated expenditures to-date and identify the total project costs to-date.

2.4.2 Capital projects which are not encumbered or completed during the fiscal year, or multi-year projects, will be re-budgeted or carried over to the next fiscal year. Increased project costs for rebudgeted projects must be clearly identified with Final Budget adoption.

2.4.3 Capital projects will not be budgeted unless there are reasonable expectations that resources will be available to pay for them and a financing plan has been developed.

2.4.3.1 Where applicable, assessments, impact fees, user-based fees, and/or contributions should be used to fund capital projects. Projects benefiting other operating, internal services and enterprise funds shall be funded from those funds on a pro-rata basis.

2.4.3.2 Where alternative sources of financing are not available or sufficient for full funding, and the project is deemed critical for the provision of services or to meet mandated services levels, debt financing may be used in accordance with the County Debt Policy. Debt will not be used to finance on-going operational costs, including those incurred due to new facilities.

2.4.3.3 Planning and budgeting of projects shall include supporting documents that identify estimated ongoing savings or costs for the delivery of services, maintenance, and other operating costs.

2.4.4 Project reimbursements to the County Capital Projects Fund shall not exceed actual expenditures, plus 25% of any encumbered contract balances.

2.4.4.1 Facility Services may request advance funding for any project costing less than $100,000 when the project has begun.

2.4.4.2 An accounting of all costs shall be made by Facility Services to the requesting department following project completion.

2.4.5 Departments will prepare replacement schedules and develop and implement financing plans for major capital equipment.

2.5 Fund Balance Classification and Other Financial Policies

2.5.1 The General Fund's total Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties should be accumulated over time until a minimum of 5% of the annual operating budget reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 5% equals combined Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties).

2.5.2 The Committed Fund Balance for Mandated Costs should be accumulated over time to a level that would provide for unfunded and mandated costs including those required for the medically indigent and public assistance. A balance should be accumulated over time until 5% of mandated costs are achieved. Mandated costs are defined as medically indigent, public assistance, and other non-discretionary costs.

2.5.3 The General Fund allocation to the Committed Fund Balance for Capital Asset Replacement will be equivalent to the annual equipment facility depreciation expense. Accumulated funds may be used in accordance with the Capital Facilities Financing Plan or other Board approved infrastructure plans.

2.5.4 Moderate increases to Non-General Fund Committed Fund Balance for Contingencies should be accumulated over time until a minimum 5% reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 5%). Additional reserves should be assigned for equipment replacement and other identified needs. Smaller funds, or funds with uncertain or expected delays in reimbursement, may need to accumulate a larger reserve percentage for cash flow reasons.

2.5.5 The Accrued Loss Contingency for self-insurance funds shall be actuarially determined at least every other year. Reserves should be maintained at a confidence level of at least 80%.

2.5.6 Loans or transfers to or from internal services and enterprise funds shall be limited to meeting one-time funding requirements in County operating funds, and shall require repayment with interest.

2.5.7 Fund balances should be expended in the following order:

2.5.7.1 Restricted Fund Balance (when applicable)

2.5.7.2 Assigned Fund Balance

2.5.7.3 Committed Fund Balance

2.5.7.3.1 Refers to amounts that can only be used for specific purposes as imposed by formal action of the Board.

2.5.7.3.2 Formal action is defined by a majority vote of the Board or an affirmative vote of four members when required by the County Budget Act.

2.5.7.4 Unassigned Fund Balance (applies to the General Fund only)

DEBT MANAGEMENT POLICY

I.0 DEBT POLICY PURPOSE

The Placer County Debt Policy serves as a tool in managing the County's financial affairs. The County recognizes the importance of making an ongoing commitment to maintain the facilities and infrastructure necessary to provide public services, but does not intend to rely upon long-term debt to defer its current obligations and unduly burden future Boards of Supervisors and taxpayers with current County responsibilities. Notwithstanding these concerns, debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you go basis.

This policy is intended to assist the County in meeting the following objectives.

1.1 Maintain a prudent balance of debt and equity in meeting long-term capital needs in the form of pay-as-you-go financing. Debt and equity balance will be considered when planning the use of debt financing to address facility needs and other public infrastructure, and will ensure against incurring a level of fixed debt obligation that denies an appropriate level of future operating flexibility.

1.2 Maintain financial discipline, prudence and long term stability.

1.3 Ensure the County's long-term ability to maintain an acceptable level of service to its citizenry.

1.4 Lower the cost of borrowing by maintaining high ratings and easy access to capital markets.

1.5 Establish and periodically review policies, goals, objectives and standards that will enable the County to maintain or improve its credit ratings.

1.6 Keep policy makers informed of the County's policies, goals, and standards with regard to the issuance of debt.

1.7 Facilitate approval of debt issuance using predetermined, certain policies.

1.8 Incorporate debt management practices into the County's planning and project management activities.

1.9 Support decisions based upon sound financial and management practices; reduce political influence in the debt issuance process.

Approved by Board of Supervisors 04/08/2003

2.0 SCOPE OF DEBT AND OTHER OBLIGATIONS GOVERNED BY THIS POLICY
This policy addresses a variety of long-term County obligations, such as, but not limited to:

2.1 voter-approved bonds which impose or increase taxes or assessments;

2.2 lease revenue bonds and certificates of participation payable out of general resources; and

2.3 limited obligations payable out of project or system revenues or other restricted funds.

This policy includes all debt that must ultimately be approved by the Placer County Board of Supervisors. This policy is not intended to address interfund borrowing; interagency borrowing; tobacco securitization; loans from the County Treasurer pursuant to the California State Constitution; or investment activities of the County Treasurer including but not limited to reverse repurchase agreements and securities lending.

3.0 USES OF COUNTY DEBT
The appropriate purposes for which the County would consider debt financing are the following.

3.1 **Generational equity:** Allows the cost of large capital investments to be spread appropriately between current taxpayers and service users, and future taxpayers and service users.

3.2 **Accelerating highest priority projects:** Capital improvements that are deemed to be of such a high priority to the public safety and welfare of the County that the cost of construction delay far exceeds the interest expense of a debt financing. Debt financing will be considered for high priority capital projects where the total project cost significantly exceeds available funding from the annual operating budget.

3.3 **Self-supporting obligations:** Debt where the financed project pays for itself through increased revenues or through the reduction of other County expenditures.

3.4 **Leveraging specific revenues:** Debt that offsets a mismatch in the timing of revenues and expenditures.

3.5 **Economic development:** Debt is appropriate when it provides a capital investment that generates the revenue necessary to support repayment, or when the County desires to allocate existing resources toward such development.

3.6 **Voter approval:** Projects or debt obligations approved by the voters are deemed by virtue of such approval to be appropriate for debt financing.

4.0 CAPITAL PLANNING POLICIES
The County will attempt to fund capital projects with grants, land use fees including impact fees, or other non-recurring resources. When such funds are insufficient the County will use appropriate special or enterprise revenues for capital projects that serve the purposes of such funds, or consider the development of new funding sources. If such funds are not available or practical the County may consider the use of general revenues, operating surplus, and/or unrestricted fund balance or capital reserves to fund capital projects. The County may consider leveraging these resources with bonds or certificates of participation.

5.0 BALANCING DEBT WITH COUNTY EQUITY
The County will minimize debt by deferring capital projects and by dedicating a portion of its resources towards pay-as-you-go capital investment. The County will continue to balance debt and equity by investing a portion of annual revenue in the capital program, providing for reserves and for depreciation. The County should avoid deferral of necessary capital improvements that result in greater costs associated with deferred maintenance or replacement.

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6.0 DEBT AFFORDABILITY TARGET LIMITATIONS

"Debt affordability" is considered in the policies established by the county, and financial and economic ratios recognized by rating agencies. Target ratios identified in this policy are guidelines and should be revisited as the County's capital program and financial resources change.

The principal affordability measures will be the following.

6.1 ***As a percent of budget*:** Consistent with market practices this ratio will be calculated as a percent of General Fund revenue, as a percent of General Fund revenue less General Fund intergovernmental revenue, and as a percent of operating expenditures. Placer County will keep ratios at or below the median for California counties.

6.2 ***Tax rate threshold:*** The County recognizes taxpayer sensitivity to tax rates. The County's Bond Screening Committee established in its "Rules and Procedures of the Assessment and Community Facilities Districts" limits for approving any such special district obligations where the aggregate tax would exceed 2% of assessed value. Bond issues achieving a level of community support sufficient to meet the 2/3rd-majority vote will be deemed to be an exception to the guidelines for financial and economic measures.

6.3 ***Rating agency ratios:*** The rating agencies, bond insurance companies and institutional investor analysts commonly rely on certain ratios to measure a jurisdiction's debt load. In addition to the ratios of debt as a percent of revenues and expenditures, the rating agencies employ debt as a percent of assessed valuation; debt as a percent of personal income; and debt per capita.

These three ratios are not direct measures of issuer debt affordability, however they provide useful benchmarks by which the County can compare itself to its peers and affect the way bond market participants view the County. The County's goal is to maintain such measures at levels that are at or below the average of comparable counties. Moody's Investors Services publishes debt measures for California Counties, which will be utilized as a source document for comparison purposes.

The County may determine that a particular improvement is of such high necessity to ensure the safety and welfare of County residents that it must incur obligations in excess of these thresholds. To the extent such thresholds are ever exceeded for such purposes, it is the intention of the County to avoid future occurrences of debt or other fixed obligations until such thresholds are restored.

7.0 DEBT ADMINISTRATION

Debt management will be the responsibility of the County Executive Officer (CEO) and the Treasurer Tax Collector as follows:

7.1 **Reviewing and recommending debt financing–CEO & Treasurer.** The CEO and Treasurer Tax Collector will be responsible for reviewing, analyzing and recommending new issue debt financing when appropriate and consistent with these policies. The County's Finance Committee will review proposed County debt financing proposals and make recommendations to the CEO and Board of Supervisors.

7.2 **Leading the process of issuance–CEO, Treasurer and County Counsel.** Departments will work together to select financial advisors, underwriters, bond counsel, disclosure counsel and other members of a financing team. Officials will prepare bond documentation including official statements, and will review them for material errors or omissions before such documents can be deemed final.

7.3 **Fiscal agent–Treasurer.** The Treasurer will be responsible for selecting trustees and other fiscal agents associated with bond and certificate of participation issues. To the extent permitted by bond counsel, the rating agencies or any bond insurer, the Treasurer will serve as the County's fiscal agent on its debt transactions.

7.4 **Continuing annual disclosure–Treasurer, Auditor-Controller, Facility Services and CEO.** The Securities and Exchange Commission ("SEC") requires that underwriters obtain promises in writing from municipal debt issuers to provide specified financial and operating information on an annual basis. This promise for continuing annual disclosure is set forth in a separate agreement between the issuer and the underwriter who purchases the County's bonds. The County Executive Office will oversee the preparation of annual disclosure reports as required under federal law and regulations, and consistent with the continuing disclosure agreement pertaining to that financing. Such reports will be reviewed in the manner of initial official statements. Under continuing disclosure requirements the County is obligated to provide ongoing disclosure of material events, including those that are specifically enumerated in the agreement.

7.5 **Arbitrage administration–Treasurer.** The Treasurer is charged with responsibility for establishing and maintaining, either directly or through contract, a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues.

7.6 **Covenant Administration–CEO.** The CEO will establish and maintain a system for monitoring the various covenants and commitments established within the documentation of a bond issue, and ensuring that County staff or consultants take such actions as required to comply with the various covenants of a financing.

7.7 **Small lease-purchases–CEO.** No County Department, agency, or sub-unit will enter into a lease-purchase contract, or incur some other form of indebtedness, of more than $24,999 without the express approval of the Board of Supervisors.

7.8 **Investing Bond Proceeds–Treasurer.** The Treasurer is responsible for investing all bond or certificate of participation proceeds held by the County and directing the investment of all funds held by a trustee under an indenture or trust agreement. Investments will be consistent with those authorized by state and federal law.

8.0 BOND RATINGS

The County intends to maintain its bond ratings at least at the current level, or higher. The only currently rated obligations are various certificates of participation, secured by long-term County leases, which have been rated A1 by Moody's Investors Service and A by Standard and Poor's Corporation. These ratings are among the highest of all California counties. High bond ratings result in reduced borrowing costs, as well as provide a level of independent validation of the County's financial management.

Since credit rating agencies typically take into account the following four economic and financial measures when evaluating credit quality, the County will keenly consider the impact of future debt on these measures:

8.1 **Economy and tax base**–These factors include residential wealth and income, population, and major employers. Rating agencies' review assessed valuation, both as an indicator of the economy as well as a source of revenue, and taxable sales (particularly relevant for public safety revenues). These factors are the most difficult for the County to influence.

8.2 **Debt–**The various measures of indebtedness used by rating agencies have been discussed above. Rating agencies are increasingly reviewing debt management practices, and look favorably on the adoption of formal financial, budget and debt management policies and other management practices.

8.3 **Finances**–Fund balance and other measures of operating results, funded contingency reserves, and cash balances are analyzed by rating agencies, both as measures of financial flexibility and as indicators of financial management and control.

Approved by Board of Supervisors 04/08/2003

8.4 **Management–**While always the most difficult quality to assess, ratings reflect the judgment of the credit rating agency as to the strength of a county's management team.

9.0 LEASE OBLIGATIONS

Lease financing should be considered in the context of partnership and leveraging opportunities that involves other agencies or outside revenue sources. Situations may occur which require an additional level of analysis regarding the thresholds described above. There may be opportunities to convert existing lease payments made to private lessors, into lease-purchase payments for more permanent facilities (usually with an imbedded tax-exempt cost of funds). Under the latter mechanism the County would gain a long-term equity interest in the property, owning it outright at the end of the lease term.

Long-term investments in **lease-purchased facilities** should be considered in lieu of short-term leases. Staff should conduct a risk assessment as to the long-term need for the facility; the probability that state and/or federal funding for facility costs will be available over the lease term; and a cost analysis of the relevant net costs to the County of alternative financing approaches.

10. DEBT STRUCTURE CONSIDERATIONS

10.1 **Rapidity of Debt Repayment**. Borrowing by the County should be of a duration that does not exceed the economic life of the improvement that it finances. The debt repayment term should be shorter than the improvements projected life in an effort to improve the County's credit profile through early retirement of debt, and to recapture debt capacity for future use. The County may choose to structure debt repayment on any particular transaction so as to consolidate or restructure existing obligations or to achieve other financial planning goals.

10.2 **Capitalized Interest.** The County may include within its borrowings additional funds to pay interest on the obligation during an initial period. Such capitalizing of interest will be most commonly used to secure lease obligations during the project construction period, as generally required under California law, or to secure an improved financing structure for strategic management of cash flow.

10.3 **Asset Transfers.** The County may choose to secure a lease revenue obligation, such as certificates of participation, by leasing an existing facility to its tax-exempt lessor and leasing it back to secure a transaction that will finance another County improvement. Such "asset transfers" can lower the cost of a financing by improving its credit quality and can eliminate the need for capitalized interest to lower the total size of a borrowing.

10.4 **Special fund financing**. Under California law certain funds dedicated to special or enterprise operations can be pledged to repay revenue bonds or certificates of participation. Such financing will be excluded from the calculations of debt capacity. The County Executive Office will be responsible for determining that the use of such funds to secure bonds does not violate restrictions on such funds, and that underlying program commitments can be maintained in addition to meeting debt service obligations on debt secured by the restricted funds.

10.5 **Mello-Roos and Assessment Bonds.** The existing "Rules and Procedures of the Assessment and Community Facilities Districts Screening Committee" [adopted December 2000] contain the County's policies in this area. The CEO will evaluate programs in light of the total tax rate burden described herein.

10.6 **Short-term financing.** The County will consider issuing Tax and Revenue Anticipation Notes for annual cash flow purposes or other short-term financing instruments to the extent such notes would reduce expenses, increase revenues and/or expedite the meeting of County goals.

10.7 **Variable Interest Rate Securities.** As an alternative to selling traditional fixed-rate lease revenue bonds or COPs, the County can sell obligations where the interest is periodically re-set. Typically,

the interest rate on these bonds would be re-set weekly, and the County would procure a liquidity instrument such as a letter of credit from a bank. The liquidity provided to investors by this structure can result in substantially lower interest rates. In exchange for the likelihood of lower payments, the County would accept the risk that interest rates could rise. Placer County should consider the issuance of variable rate debt to the extent that it anticipates maintaining cash balances, which would serve as a natural hedge for variable interest rate risk. To the extent that interest rates rise, thereby increasing debt service on variable rate debt, interest earnings to the General Fund would rise as well. Conversely, the use of variable rate instruments as part of a debt portfolio helps manage investment earnings risk. Without such debt, when interest rates fall, a county must simply adjust to reduced interest revenues. If a portion of debt were issued in variable rate mode, the reduction in interest income would be partially offset by a reduction in lease payments.

11.0 METHOD OF SALE

There are generally three ways bonds can be sold, through a competitive, negotiated sale or a private placement. The following outlines the basis by which the County will determine the appropriate method of sale for a given financing.

11.1 **Competitive Process.** With a competitive sale, any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The County, as a matter of policy, will seek to issue its debt obligations through a competitive process unless it is determined in consultation with the Treasurer/Tax Collector that such a sale method will not produce the best results for the County. This type of sale process is also significantly more likely to give the County higher market exposure which creates an awareness of County credit that increases market interest in future debt issues of the County.

11.2 **Negotiated Sale.** Under this method of sale, securities are sold through an exclusive arrangement between the issuer and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. Negotiated underwriting may be considered if it fits one or more of the following criteria: extremely small issue size; complex financing structure or nature of the project being financed (i.e., variable rate financing, new derivatives and certain revenues issues, etc.); compromised credit quality of the County or the issue; other issue or market factors which lead the CEO and Treasurer to conclude that a competitive sale would not be effective. When determined appropriate by the CEO and Treasurer, and approved by the board, the County may elect to sell its debt obligations through a negotiated sale.

11.3 **Private Placement.** When determined appropriate, usually in the case of a very small issue, the County may elect to sell its debt obligations through a private placement or limited public offering. Selection of a lender or placement agent will be made pursuant to selection procedures developed by the CEO and Treasurer.

12.0 REFUNDING OF COUNTY INDEBTEDNESS

The County Executive Office will monitor the County's existing indebtedness, and will initiate the refunding of such obligations if it would generate a reasonable level of savings. The following guidelines will be used in determining whether a refunding would be appropriate.

12.1 **Debt Service Savings – Advance Refunding.** The County may issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, financially prudent, and net present value savings, expressed as a percentage of the par amount of the refunded bonds, equal or exceed 5 percent. The County Executive Office can approve a lower savings threshold to the extent that such a threshold is appropriate given the specific conditions of the proposed refunding.

12.2 **Debt Service Savings – Current Refunding.** The County may issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, and financially prudent, and net present value savings equal or exceed 3% of the outstanding amount of refunded bonds.

13.0 FINANCINGS TAKEN ON BEHALF OF OTHER PARTIES

From time-to-time private entities may request that the County issue debt that meets a shared, private/public objective. While these policies do not attempt to comprehensively address such financing, the following policy considerations are noted.

The County has established a Bond Screening Committee to consider requests by developers or other property owner to create special benefit assessment and Mello-Roos special tax districts to assist in financing the infrastructure requirements of new development. This committee recently updated its Rules and Procedures. Those procedures are generally consistent with the policies articulated herein, and that document and these debt policies should be considered as complementary documents.

Under the federal tax code, local agencies such as counties can sell tax-exempt bonds on behalf of certain private activities, such as small industrial development projects, private solid waste operations, and low-income housing. Because of complexities in state law, counties rarely serve as issuers of such "conduit obligations"; they are more typically issued by the state or by joint-powers authorities. From time-to-time the County may be asked to conduct a public hearing for such transactions, as required of a local agency by the federal tax code. (Hearings referred to as a "TEFRA" hearing, after the name of the federal legislation that introduced this requirement, the "Tax Equity and Fiscal Reform Act."). The County review will focus on matters of County concern such as the public policy goals of the project and land use, and to ensure that there are no conflicts with County policies or goals. The County recognizes that such financing, if issued by a non-county agency, will not be deemed by any market participant to be County debt.

OTHER POST EMPLOYEE BENEFIT POLICY

1.0 PURPOSE

To promote fiscal responsibility and long-term planning efforts by adhering to an Other Post Employment Benefit (OPEB) Policy that will assist the County in addressing, as well as providing for, post employment benefits.

2.0 POLICY

2.1 IRREVOCABLE TRUST FUND

Transfer all OPEB plan assets to Placer County's California Employers Retiree Benefits Trust (CERBT), an irrevocable trust, in order to maximize the investment's long-term rate of return.

2.2 COUNTY BUDGET

2.2.1 Payroll

With each budget cycle, at a minimum, fully fund the net actuarially determined, annual required contribution (ARC) for that year (formula = ARC less retiree health and dental payments).

a. OPEB funding in excess of the net ARC will be collected through payroll.
b. Using this figure, calculate the average cost per filled allocation that must be collected that fiscal year through payroll. Collect these funds every payroll cycle and transfer them to the CERBT at least monthly.
c. In keeping with GASB 45 requirements, prepare the County's OPEB Actuarial Report in order to update the ARC and unfunded liability amounts.

Issued 11/07/06
Revised by Board of Supervisors 09/07/2010

d. Reconcile the payroll amount collected at mid-year with the minimum ARC amount required and, if necessary, adjust the amount being collected through payroll.

2.3 NEW POSITIONS

With every new employee hired from "outside" of current Placer County service, advance fund at least 50% of the current estimated liability amount. The balance needed to fully fund the obligation will be funded through payroll contributions collected over that employee's employment.

a. This action will advance fund a portion of the "new" employee's OPEB liability.
b. This advanced funding shall be transferred to the CERBT in the year the employee is hired.
c. Funds collected in excess of the "new" employee's OPEB liability over the course of employment will be applied toward the County's unfunded liability.
d. Allocation of "advance funding" will be considered with the annual budget.

2.4 ADVANCE FUND OPEB LIABILITY

Direct additional funding to the CERBT through official Board actions during the year-end close process, the budget process, or when additional, unexpected or one-time funding materializes during the fiscal year.

2.5 LEGISLATION

Continue to monitor and / or introduce legislation that would maximize the County's flexibility to manage / administer benefits and minimize the growth of future liabilities.

Issued 11/07/06
Revised by Board of Supervisors 09/07/2010

County Profile

Mt. Vernon Winery, Auburn CA

PLACER COUNTY PROFILE

History and Population

HISTORY OF PLACER COUNTY

Placer County's 150-year history began with the discovery of gold in 1848. In fact, the County took its name from the Spanish word for sand or gravel deposits that contain gold. Gold was discovered on the American River in 1848 by James W. Marshall at Sutter's Mill in Coloma. One of the first parties to capitalize on Marshall's success was organized by Claude Chana who panned three large gold nuggets from a stream at the Auburn Ravine on May 16, 1848. This discovery warranted the establishment of a new mining settlement, which was named Auburn in 1849. By April 25, 1851, the County of Placer was formed, and Auburn was designated as the County seat.

The railroad has also been a major part of Placer County's history. Once a small agricultural center, Roseville became a major railroad center and grew to be Placer County's most populous city after Southern Pacific Railroad moved its railroad switching yards there in 1908. Between 1864 and 1865, Central Pacific Railroad laid track from Sacramento to reach various parts of Placer County, including Roseville, Rocklin, Newcastle, Auburn, and Colfax.

In 1956, construction on Interstate 80 was completed, linking Placer County towns and cities to points East and West. Today's Placer County represents a rapidly growing and prosperous community characterized by a healthy and mature economy, attractive business environment, and residents who benefit from a developed educational, safety, and healthcare infrastructure, in addition to abundant recreational opportunities.

Placer County encompasses 1,424 square miles of land area, and 251 persons per square mile.

Data Source: U.S. Census Bureau, via quickfacts.census.gov

POPULATION

	1990	2012	2013
Placer County	172,796	355,455	357,463
Auburn	10,653	13,473	13,446
Colfax	1,306	1,977	1,969
Lincoln	7,248	43,587	43,818
Loomis	5,705	6,502	6,493
Rocklin	19,033	58,316	58,484
Roseville	44,685	122,104	123,514
Unincorporated	84,393	109,496	109,739

Center for Strategic Economic Research, May 2013
Data Source: California Department of Finance, E-4 & E-5 Estimates
Notes: All figures based on January of the corresponding year.
DOF Disclaimer: "Parts may not add due to independent rounding."

Placer County is considered a rural/suburban county with the state's 22nd highest population among the 58 counties.

Data Source: California Department of Finance, E-4 & E-5 Estimates

PLACER COUNTY'S TOP FIVE CROPS

1990		2012	
Timber	$33,650,000	Rice	$22,382,000
Cattle	$14,323,000	Cattle	$11,894,000
Nursery Stock	$9,979,000	Nursery Stock	$7,178,000
Turkeys	$7,646,000	Walnuts	$3,566,000
Rice	$6,266,000	Timber	$3,300,000

Data source: Placer County Agriculture Department, 2012 Annual Crop Report; Summary of County Agricultural Commissioners' Reports, State of CA 1989-1990.

PLACER COUNTY PROFILE

Labor Force and Housing

EMPLOYMENT BY INDUSTRY

Industry	2012* Employees	Percent of Total
Trade, Transportation, and Utilities	27,500	20.86%
Educational and Health Services	20,400	15.48%
Government	18,700	14.19%
Leisure and Hospitality	18,700	14.19%
Professional and Business Services	13,900	10.55%
Financial Activities	10,200	7.74%
Construction	8,400	6.37%
Manufacturing	6,300	4.78%
Other Services	5,000	3.79%
Information	2,300	1.75%
Agriculture	400	0.30%
Mining and Logging	0	0.00%
Total	131,800	100.00%

*Data Source: California Employment Development Department, Annual Average Employment by Industry Data. Notes: The 'Other Services' encompasses establishments that provide repair and maintenance and personal services as well as religious, grant making, civil, and professional organizations and personal household activities. Differences due to rounding. *2013 numbers released for the Sacramento area—not specifically Placer County.*

MAJOR PRIVATE EMPLOYERS IN PLACER COUNTY

Company	Number of Local Employees
Kaiser Permanente	3,680
Hewlett-Packard Co.	3,200
Sutter Health	2,299
Thunder Valley Casino Resort	2,000
Union Pacific Railroad Co. Inc.	2,000
Northstar-at-Tahoe Resort	1,950*
PRIDE Industries Inc.	1,101
Raley's Inc.	969

*Center for Strategic Economic Research, April 2014. Data Sources: Sacramento Business Journal, Book of Lists 2013. Note: Employment numbers are full-time equivalents except where otherwise noted. *peak season*

MEDIAN HOUSEHOLD INCOME

	1990	2012*
Placer County	$37,601	$70,030
California	$35,798	$59,368

Center for Strategic Economic Research, April 2014. Data Sources: U.S. Census U.S. Census Bureau, 1990 Census Bureau, 2011 American Community Survey
**2013 numbers to be released September 2014*

ANNUAL LABOR FORCE, EMPLOYMENT, UNEMPLOYMENT, AND UNEMPLOYMENT RATE

	1991	2012	2013
Labor Force	92,700	179,800	178,600
Employment	86,900	163,100	165,400
Unemployment	5,800	16,800	13,100
Unemployment Rate	6.3%	9.3%	7.3%

Center for Strategic Economic Research, April 2014. Data Source: Employment Development Department, Labor Market Information

	NUMBER OF HOUSING UNITS			MEDIAN HOME SALE PRICES		
	1990	2012	2013	1990	2012	2013
Placer County	77,879	154,525	155,782	184,000	284,500	345,500
Auburn	4,771	6,162	6,167	173,500	260,000	310,000
Colfax	621	929	928	160,500	165,000	190,000
Lincoln	2,602	17,644	17,789	143,000	259,500	327,000
Loomis	2,030	2,475	2,479	174,500	330,500	395,000
Rocklin	7,559	22,372	22,502	200,000	285,000	350,000
Roseville	17,789	48,749	49,459	180,250	280,000	340,000
Unincorporated	42,507	56,194	56,458	-	-	-

Center for Strategic Economic Research, April 2014. Data Source: California Department of Finance, E-5 Population and Housing Estimates for Cities, Counties, and the State (1990 and 2013), California Association of Realtors (CAR) with DataQuick Information Systems, and RAND California. Notes: Data represents January 1 estimates for the year specified. - = Data not available.

PLACER COUNTY PROFILE

TOURISM ATTRACTIONS AND EVENTS IN PLACER COUNTY

All American Speedway
America's Clay Fest (formerly Feats of Clay)
Amgen Tour of California
Auburn Century Race
Auburn Community Festival
Auburn Festival of Lights Parade
Auburn Spring Home Show
Auburn Wine and Food Festival
Auburn's Party in the Park
Berryfest
Blue Goose Food Extravaganza
Chillin' N Grillin
Colfax Parade of Lights
Colfax Railroad Days
Country Christmas in Old Town Auburn
Downtown Lincoln Car Show
Fast Fridays Speedway Motorcycling Racing
Food Truck Mania
Foresthill's Heritage Festival
Gold Country Fair
Gold Country Pro Rodeo
Heritage Trail Tour
Hot Chili, Cool Cars
Ironman—Lake Tahoe
Lake Tahoe Concours d'Elegance
Lake Tahoe Shakespeare Festival
Lincoln Wine Fest
Loomis Cowpoke Poetry
Loomis Eggplant Festival
Mountain Mandarin Festival
Placer County Fair
Placer County Wine Trail Grape Days of Summer
Placer Grown Farm and Barn Tour
Placer Grown Harvest Festival
Rocklin Community Festival
Snowfest Winter Festival
Splash
Tevis Cup Trail Ride
Thunder in the Sky Airshow
Thunder Valley Casino and Resort
Tough Mudder
Tour De Lincoln
Western States Endurance Run
Woofstock
Yomen: A Spring Celebration

PLACER COUNTY PROFILE

ACTIVITIES IN PLACER COUNTY

Art Walks
Beaches
Bicycling
Boating
Camping
Canoeing
Certified Farmer's Markets
Cross-Country Skiing
Cruise Nights
Disc Golfing
Dogsledding
Fine Dining
Fishing
Gaming
Gold Panning
Golfing
Hiking
Horseback Riding
Hunting
Ice Skating
Jet Skiing
Kayaking
Kite Skiing
Museums
National Forests
Off Road / ATV Activities
Paddle Boarding
Parasailing
Rafting
Sailing
Shopping
Skateboarding
Skiing / Snowboarding
Sledding
Sno-Parks
Snowmobiling
State, County and Local Parks
Swimming
Water Skiing
Wine Tasting

Other Resources/Information:

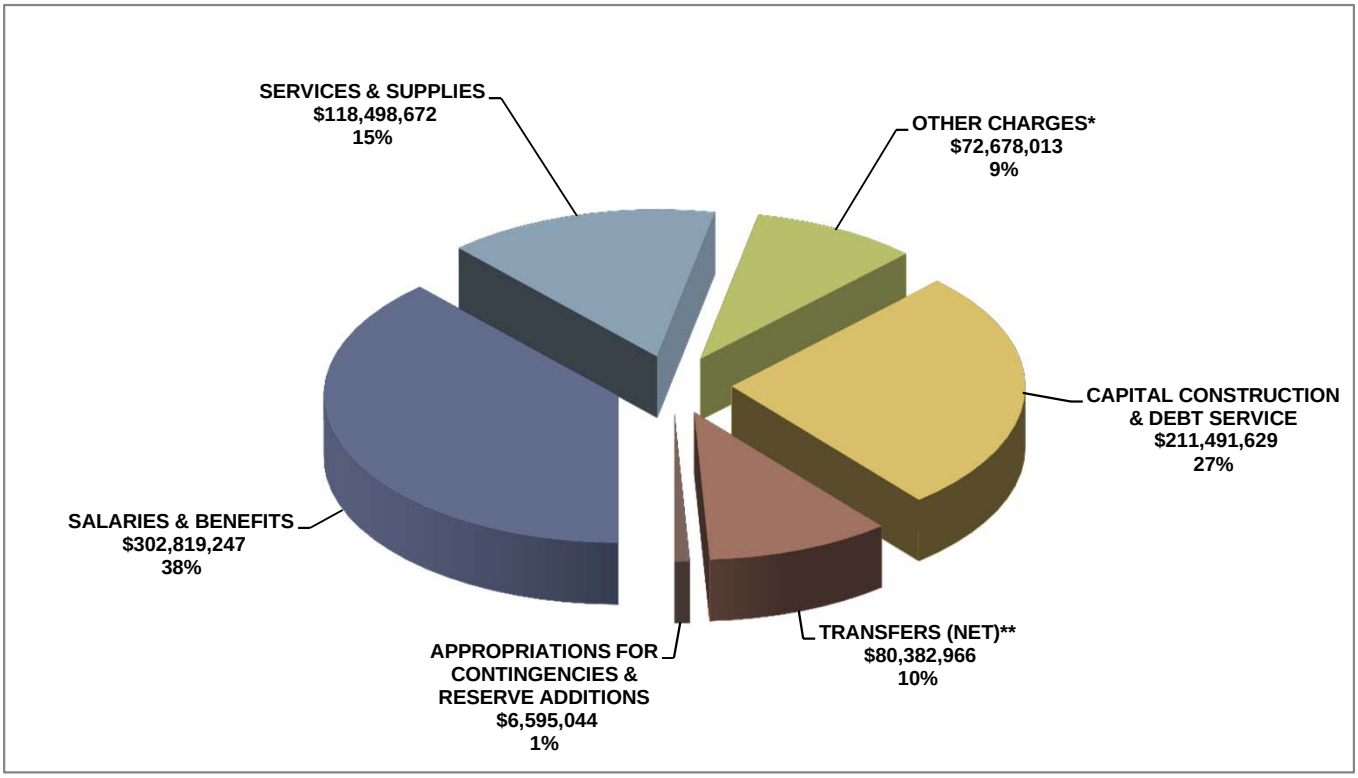
http://www.visitplacer.com/
http://www.gotahoenorth.com/
http://www.placertourism.com/
http://www.placerarts.org/

Budget Schedules

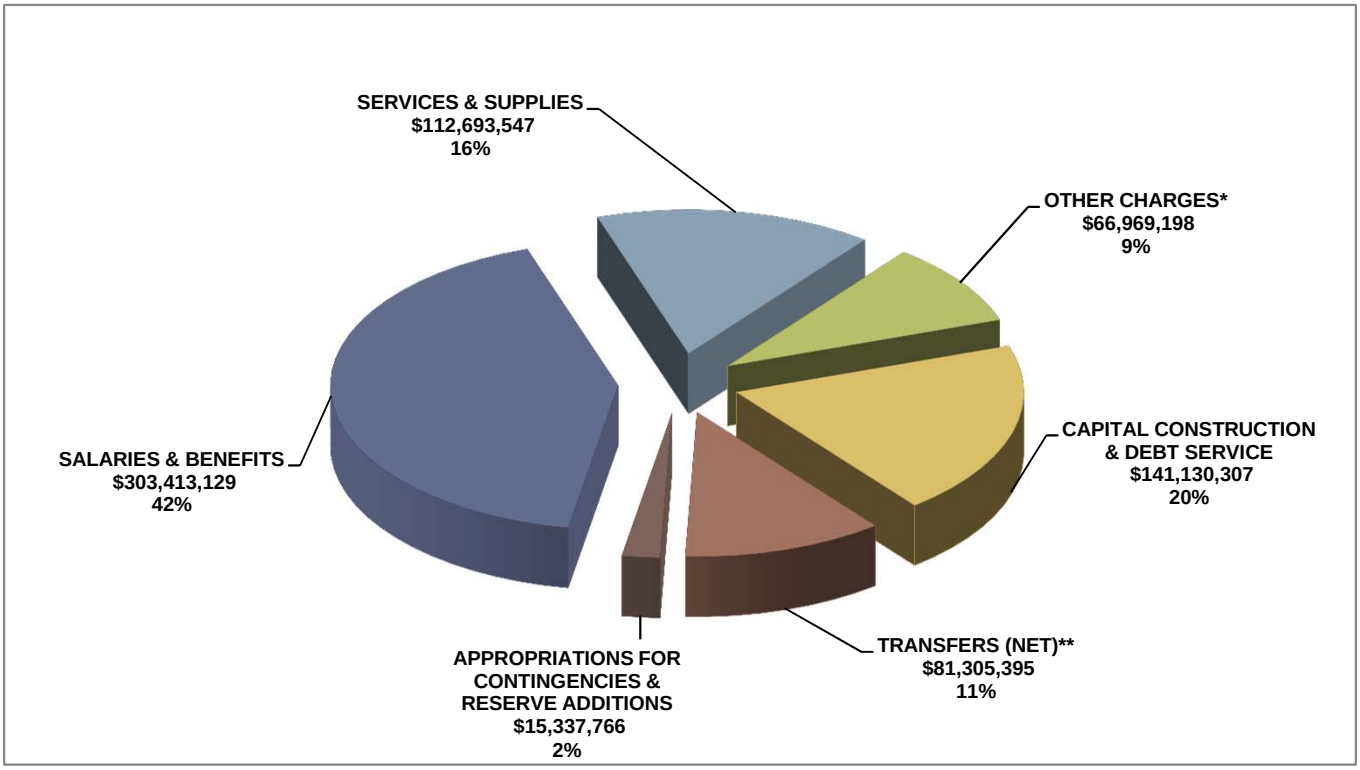
The Ridge Golf Course, Auburn CA
Photo courtesy of The Ridge Golf Course

PLACER COUNTY OPERATING AND CAPITAL FUNDS EXPENDITURES BY CATEGORY

FY 2014-15 PROPOSED BUDGET $792,465,571



FY 2013-14 FINAL BUDGET $720,849,342

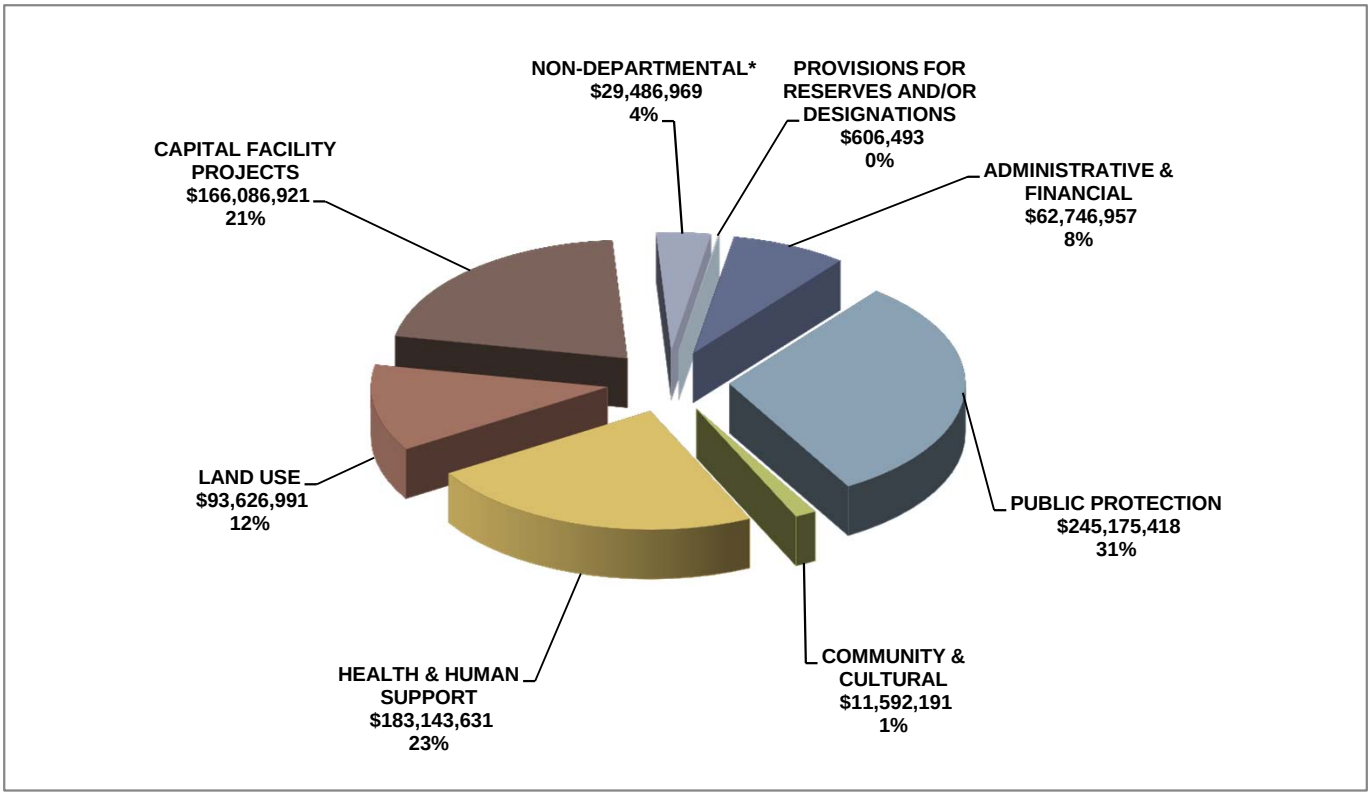


*Includes Client Aid and A-87 transfers

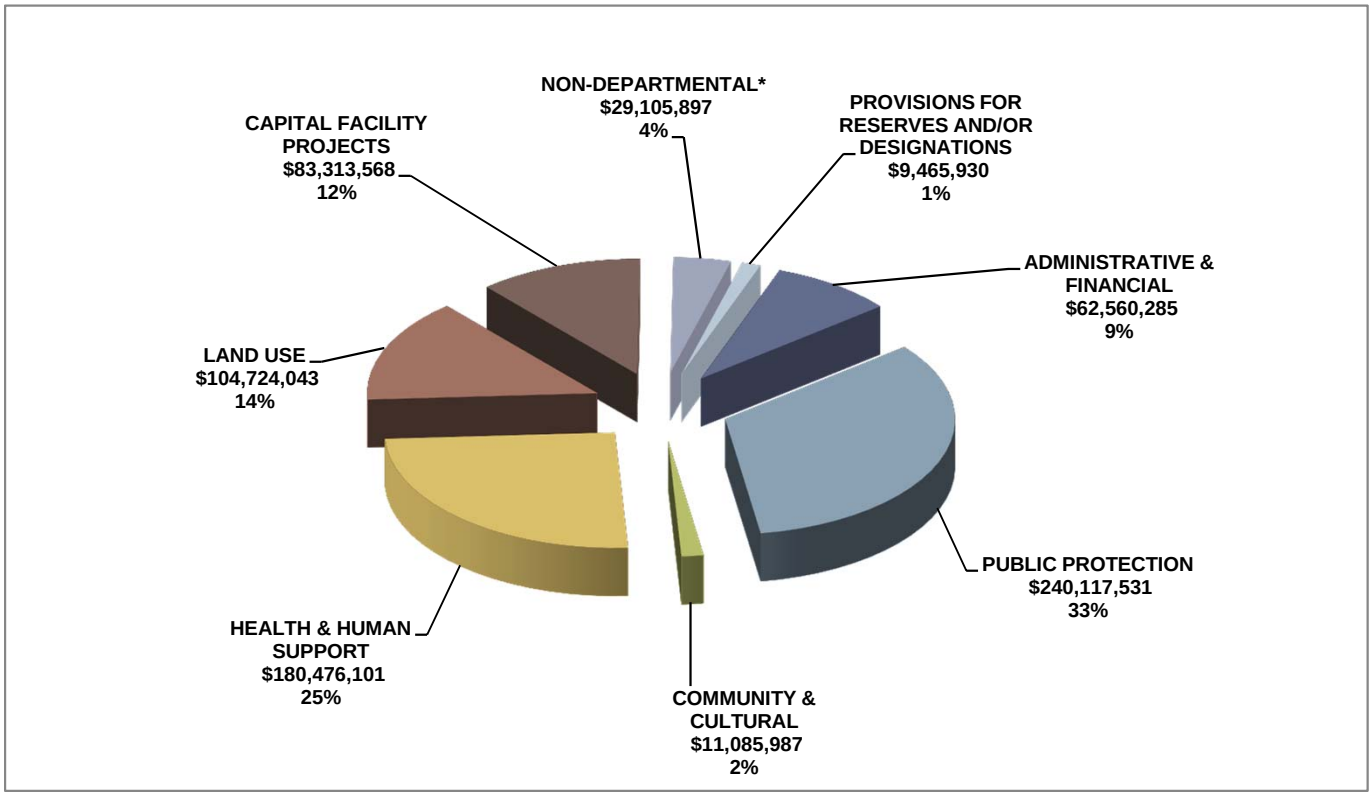
**Inclues Charges from/to departments and Contributions to Other Funds

PLACER COUNTY OPERATING AND CAPITAL FUNDS EXPENDITURES BY SERVICE SYSTEMS

FY 2014-15 PROPOSED BUDGET $792,465,571



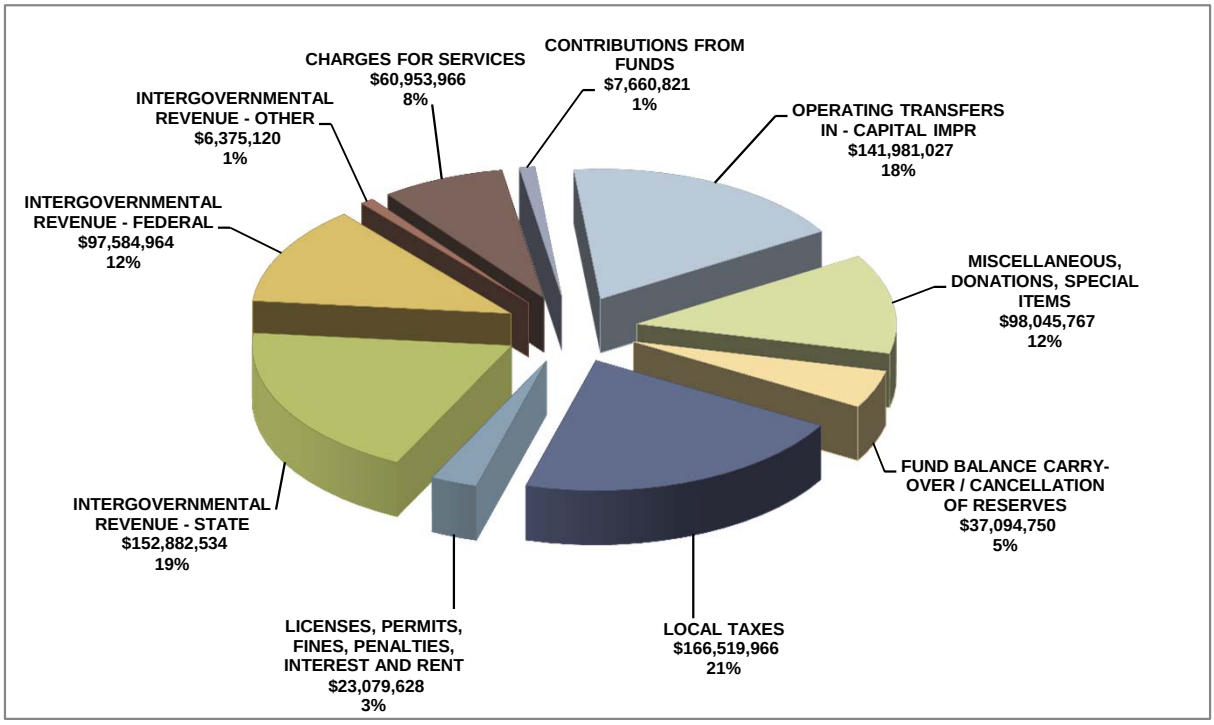
FY 2013-14 FINAL BUDGET $720,849,342



* Non-departmental includes General Fund support for departments and other countywide priorities.

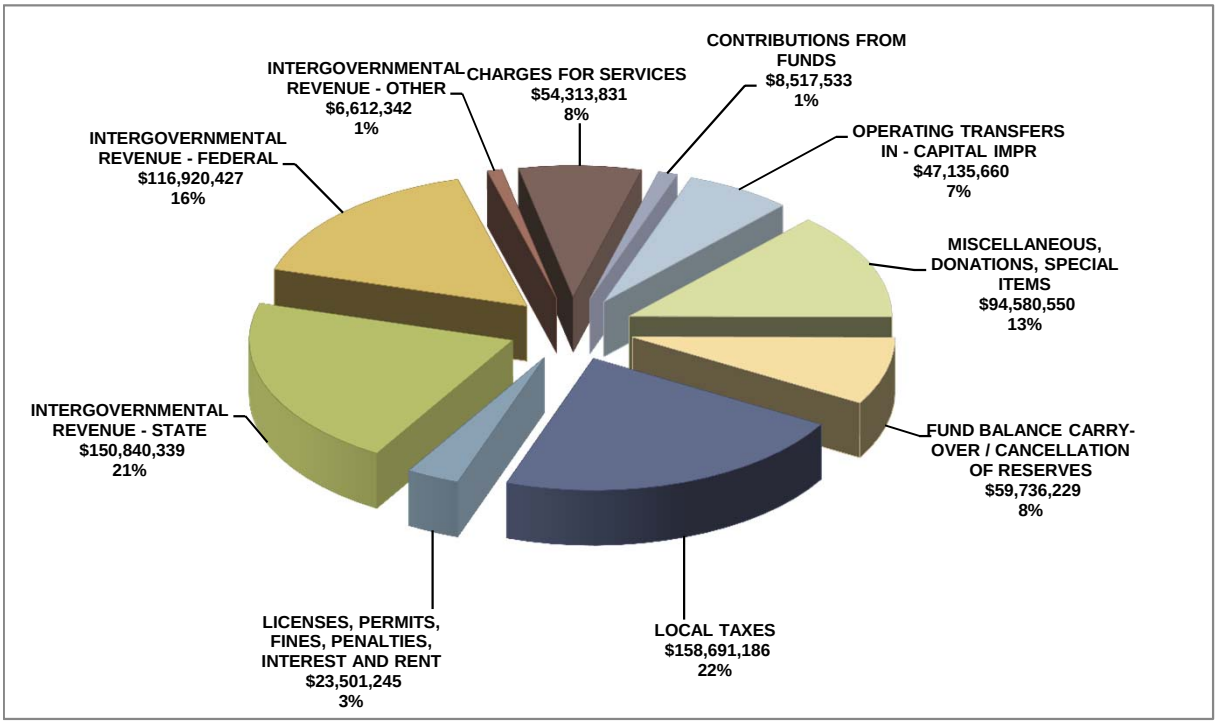
PLACER COUNTY OPERATING AND CAPITAL FUNDS
REVENUES AND SOURCES OF FUNDS

FY 2014-15 PROPOSED BUDGET $792,465,571



Note: Fund balance is comprised of $26.0 million General Fund; $5.3 million Public Safety Fund; $2.8 million Capital Projects Fund; $3.0 million Other Funds.

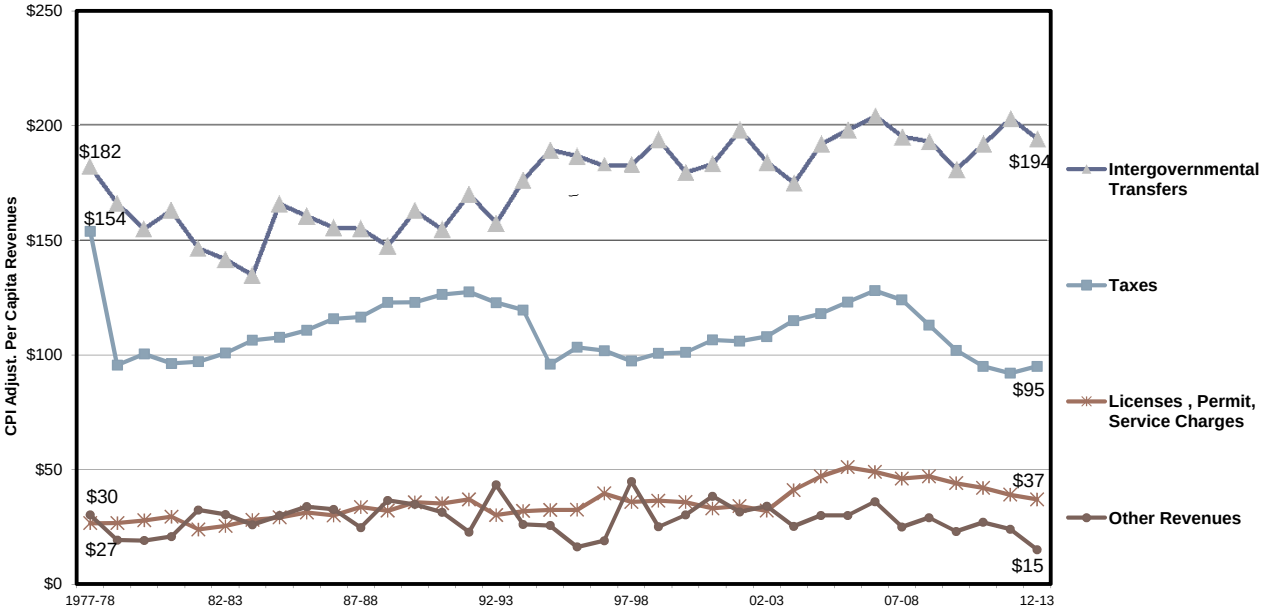
FY 2013-14 FINAL BUDGET $720,849,342



Note: Fund balance is comprised of $26.0 million General Fund; $8.3 million Public Safety Fund; $2.7 million Capital Projects Fund; $0.0 million Other Funds.

PER CAPITA REVENUE

FY 1977-78 through FY 2012-13

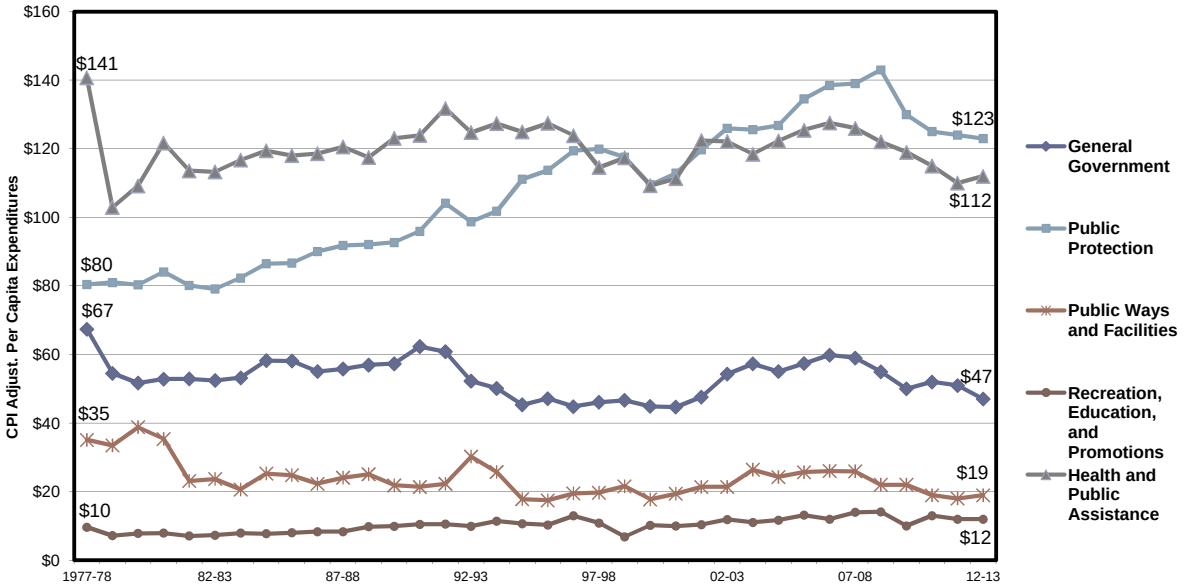


Placer County revenues are by major type, on a per capita basis, and CPI adjusted from FY 1977-78 through FY 2012-13.
County taxes have never returned to the 1977-78 pre-Proposition 13 level on a per capita, CPI adjusted basis.

Note: Public Safety Sales Tax is included in Intergovernmental Transfers

PER CAPITA OPERATING EXPENDITURE

FY 1977-78 through FY 2012-13



Placer County expenditures are by major government function on a per capita basis, adjusted for CPI. Only two functional categories, public protection and recreation, education and promotions are higher today than in 1977-78.
Health and Public Assistance includes Veteran's Services and Community Grants and Loans

State Controller Schedules
County Budget Act
January 2010

Schedule 1

County of Placer
All Funds Summary
Fiscal Year 2014-15

Fund Name	*Total Financing Sources*				*Total Financing Uses*		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	$ 26,003,762	$	$ 367,365,417	$ 393,369,179	$ 393,369,179	$	$ 393,369,179
Special Revenue Funds	8,233,954		231,312,826	239,546,780	238,940,287	606,493	239,546,780
Capital Project Funds	2,827,034		152,552,757	155,379,791	155,379,791		155,379,791
Debt Service Funds	30,000		4,139,821	4,169,821	4,169,821		4,169,821
Total Governmental Funds	**$ 37,094,750**	**$**	**$ 755,370,821**	**$ 792,465,571**	**$ 791,859,078**	**$ 606,493**	**$ 792,465,571**
Other Funds							
Internal Service Funds	$	$	$ 48,569,779	$ 48,569,779	$ 47,891,015	$ 678,764	$ 48,569,779
Enterprise Funds			19,962,902	19,962,902	15,111,369	4,851,533	19,962,902
Special Districts and Other Agencies	1,066,655	4,213,674	28,850,762	34,131,091	31,406,587	2,724,504	34,131,091
Total Other Funds	**$ 1,066,655**	**$ 4,213,674**	**$ 97,383,443**	**$ 102,663,772**	**$ 94,408,971**	**$ 8,254,801**	**$ 102,663,772**
Total All Funds	**$ 38,161,405**	**$ 4,213,674**	**$ 852,754,264**	**$ 895,129,343**	**$ 886,268,049**	**$ 8,861,294**	**$ 895,129,343**

State Controller Schedules
County Budget Act
January 2010

Schedule 2

County of Placer
Governmental Funds Summary
Fiscal Year 2014-15

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
100 General Fund	$ 26,003,762	$	$ 367,365,417	$ 393,369,179	$ 393,369,179	$	$ 393,369,179
Total General Fund	**$ 26,003,762**	**$**	**$ 367,365,417**	**$ 393,369,179**	**$ 393,369,179**	**$**	**$ 393,369,179**
Special Revenue Funds							
103 Placer County Housing Authority Fund	$ 220,943	$	$ 2,191,377	$ 2,412,320	$ 2,412,320	$	$ 2,412,320
104 Community Revitalization Fund			377,300	377,300	377,300		377,300
106 Low & Moderate Income Housing Asset Fund	1,419,455		896,948	2,316,403	2,316,403		2,316,403
107 Special Aviation Fund	2,500		10,000	12,500	12,500		12,500
110 Public Safety Operations Fund	5,293,796		143,717,105	149,010,901	149,010,901		149,010,901
111 DMV Special Collections Fund	322,606		776,275	1,098,881	1,098,881		1,098,881
115 Gold Country Tourism and Promotions	2,612		190,900	193,512	193,512		193,512
120 Public Ways & Facilities Fund			67,912,255	67,912,255	67,305,762	606,493	67,912,255
130 Fish and Game Fund	1,786		9,200	10,986	10,986		10,986
145 Lake Tahoe Tourism and Promotions	500,000		6,225,000	6,725,000	6,725,000		6,725,000
150 Open Space Fund			420,080	420,080	420,080		420,080
160 County Library Fund	335,422		5,503,048	5,838,470	5,838,470		5,838,470
170 Fire Protection Fund	134,834		3,083,338	3,218,172	3,218,172		3,218,172
Total Special Revenue Funds	**$ 8,233,954**	**$**	**$ 231,312,826**	**$ 239,546,780**	**$ 238,940,287**	**$ 606,493**	**$ 239,546,780**
Capital Project Funds							
140 Capital Projects Fund	$ 2,827,034	$	$ 152,552,757	$ 155,379,791	$ 155,379,791	$	$ 155,379,791
Total Capital Project Funds	**$ 2,827,034**	**$**	**$ 152,552,757**	**$ 155,379,791**	**$ 155,379,791**	**$**	**$ 155,379,791**
Debt Service Funds							
190 Debt Service Fund	$ 30,000	$	$ 4,139,821	$ 4,169,821	$ 4,169,821	$	$ 4,169,821
Total Debt Service Funds	**$ 30,000**	**$**	**$ 4,139,821**	**$ 4,169,821**	**$ 4,169,821**	**$**	**$ 4,169,821**

State Controller Schedules
County Budget Act
January 2010

Schedule 2

County of Placer
Governmental Funds Summary
Fiscal Year 2014-15

Fund Name	*Total Financing Sources*				*Total Financing Uses*		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Total Governmental Funds	$ 37,094,750	$	$ 755,370,821	$ 792,465,571	$ 791,859,078	$ 606,493	$ 792,465,571

$
$
$

State Controller Schedules
County Budget Act
January 2010

Schedule 4

County of Placer
Reserves/Designations - By Governmental Funds
Fiscal Year 2014-15

Description	Obligated Fund Balance June 30, 2014	*Decreases or Cancellations*		*Increases or New Obligated Fund Balance*		Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
Nonspendable-Adv Rec	$ 21,611	$	$	$	$	$ 21,611
Nonspendable-Inventories	47,589					47,589
Assigned-Imprest Cash	9,360					9,360
Committed-General Reserve	12,044,105					12,044,105
Committed-Mandated Cost	3,655,933					3,655,933
Committed-Capital Assets	40,025,228					40,025,228
Assigned-Conting	4,229,945					4,229,945
Assigned-Infrastructure	3,665,110					3,665,110
Committed Economic Uncertainties	4,513,083					4,513,083
Assigned-Automation	493,883					493,883
Total General Fund	**$ 68,705,847**	**$**	**$**	**$**	**$**	**$ 68,705,847**
Special Revenue Funds						
Placer County Housing Authority Fund						
Assigned-Conting	$ 602,194	$	$	$	$	$ 602,194
Community Revitalization Fund						
Assigned-Conting	$ 985,888	$	$	$	$	$ 985,888
Low & Moderate Income Housing Asset Fund						
Assigned-Conting	$ 329,934	$	$	$	$	$ 329,934
Special Aviation Fund						
Assigned-Conting	$ 54,802	$	$	$	$	$ 54,802
Public Safety Operations Fund						
Assigned-Imprest Cash	$ 45,420	$	$	$	$	$ 45,420
Committed-Air Ops	14,573					14,573
Assigned-Conting	7,314,700					7,314,700
Assigned-Automation	128,154					128,154
DMV Special Collections Fund						
Assigned-Imprest Cash	$ 2,500	$	$	$	$	$ 2,500
Gold Country Tourism and Promotions						
Assigned-Conting	$ 62,066	$	$	$	$	$ 62,066
Public Ways & Facilities Fund						
Nonspendable-Inventories	$ 302,557	$	$	$	$	$ 302,557
Assigned-Conting	5,873,103			606,493		6,479,596
Committed-Tahoe Expan	84,213					84,213
Assigned-DPW CIP Reserve	701,194					701,194
Assigned-Right of Way	515,044					515,044

State Controller Schedules
County Budget Act
January 2010

Schedule 4

County of Placer
Reserves/Designations - By Governmental Funds
Fiscal Year 2014-15

Description	Obligated Fund Balance June 30, 2014	*Decreases or Cancellations*		*Increases or New Obligated Fund Balance*		Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Fish and Game Fund						
Assigned-Future Occ	$ 1,395	$	$	$	$	$ 1,395
Assigned-Conting	16,501					16,501
Lake Tahoe Tourism and Promotions						
Assigned-County Dept Svcs	$ 328,156	$	$	$	$	$ 328,156
Open Space Fund						
Committed-Open Space Acq	$ 2,205,565	$	$	$	$	$ 2,205,565
County Library Fund						
Assigned-Imprest Cash	$ 1,250	$	$	$	$	$ 1,250
Assigned-Conting	450,122					450,122
Fire Protection Fund						
Nonspendable-Adv Rec	$ 532,566	$	$	$	$	$ 532,566
Committed-Capital Assets	2,138,877					2,138,877
Assigned-Conting	717,367					717,367
Total Special Revenue Funds	**$ 23,408,141**	**$**	**$**	**$ 606,493**	**$**	**$ 24,014,634**
Capital Project Funds						
Capital Projects Fund						
Committed-Capital Assets	$ 1,781,529	$	$	$	$	$ 1,781,529
Assigned-Conting	627,435					627,435
Total Capital Project Funds	**$ 2,408,964**	**$**	**$**	**$**	**$**	**$ 2,408,964**
Debt Service Funds						
Debt Service Fund						
Assigned-Conting	$ 719,866	$	$	$	$	$ 719,866
Total Debt Service Funds	**$ 719,866**	**$**	**$**	**$**	**$**	**$ 719,866**
Total Governmental Funds	**$ 95,242,818**	**$**	**$**	**$ 606,493**	**$**	**$ 95,849,311**

State Controller Schedules
County Budget Act
January 2010

Schedule 5

County of Placer
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2014-15

Description	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
Taxes	$ 158,754,290	$ 158,691,186	$ 166,519,966	$
Licenses, Permits & Franchises	8,478,811	7,735,140	9,040,236	
Fines, Forfeits & Penalties	14,433,467	12,734,370	11,273,238	
Rev from Use of Money & Property	885,226	3,031,735	2,766,154	
Intergovernmental Revenue	242,302,104	274,373,108	257,129,646	
Charges for Services	46,508,610	54,313,831	60,953,966	
Donations	301,009	309,525	319,525	
Miscellaneous Revenues	1,370,815	1,064,498	2,137,146	
Other Financing Sources	112,044,804	148,859,720	245,230,944	
Total Summarization by Source	**$ 585,079,136**	**$ 661,113,113**	**$ 755,370,821**	**$**
Summarization by Fund				
100 General Fund	$ 343,101,000	$ 358,775,964	$ 367,365,417	$
103 Placer County Housing Authority Fund	2,229,623	2,233,644	2,191,377	
104 Community Revitalization Fund	1,144,322	477,300	377,300	
106 Low & Moderate Income Housing Asset Fund	1,499,112	852,150	896,948	
107 Special Aviation Fund	10,637	40,000	10,000	
110 Public Safety Operations Fund	133,519,614	138,487,691	143,717,105	
111 DMV Special Collections Fund	741,629	762,600	776,275	
115 Gold Country Tourism and Promotions	194,060	185,850	190,900	
120 Public Ways & Facilities Fund	62,087,314	80,442,190	67,912,255	
130 Fish and Game Fund	15,561	9,200	9,200	
145 Lake Tahoe Tourism and Promotions	6,767,584	6,224,000	6,225,000	
150 Open Space Fund	371,760	456,765	420,080	
160 County Library Fund	5,875,031	5,921,883	5,503,048	
170 Fire Protection Fund	2,963,752	3,305,358	3,083,338	
140 Capital Projects Fund	19,863,393	58,621,491	152,552,757	
190 Debt Service Fund	4,694,744	4,317,027	4,139,821	
Total Summarization by Fund	**$ 585,079,136**	**$ 661,113,113**	**$ 755,370,821**	**$**

State Controller Schedules
County Budget Act
January 2010

Schedule 6

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
100 General Fund						
	60 Taxes					
	601	Property Taxes-Curr Sec	$ 116,739,340	$ 119,108,972	$ 124,413,094	$
	602	Property Taxes-Curr Unsec	2,210,064	2,175,000	2,324,156	
	603	Property Taxes-Pr Sec	(105,108)	5,000	(105,671)	
	604	Property Taxes-Pr Unsec	42,927	35,000	35,000	
	605	Supp Property Taxes-Curr	1,121,874	1,000,000	1,200,000	
	606	Suppl Prop Taxes-Prior	(18,517)			
	607	Sales and Use Taxes	15,101,914	14,679,334	16,223,909	
	608	Other Taxes	8,272,729	7,110,400	7,360,400	
	625	Property Taxes-Residual	1,515,761			
	626	Property Taxes-Passtrhough		1,400,000	1,433,857	
		Total Taxes	**$ 144,880,984**	**$ 145,513,706**	**$ 152,884,745**	**$**
	62 Licenses, Permits & Franchises					
	610	Animal Licenses	$ 249,640	$ 290,000	$ 250,000	$
	611	Business Licenses	1,851,322	1,680,586	1,806,953	
	612	Construction Permits	3,146,868	2,775,928	3,890,379	
	613	Road Privileges & Permits	101,970	72,656	94,118	
	615	Franchises	1,655,003	1,600,000	1,600,000	
	616	Other Licenses & Permits	1,398,215	1,212,778	1,309,994	
		Total Licenses, Permits & Franchises	**$ 8,403,018**	**$ 7,631,948**	**$ 8,951,444**	**$**
	64 Fines, Forfeits & Penalties					
	620	Vehicle Code Fines	$ 140,499	$ 133,110	$ 115,000	$
	621	Other Court Fines	4,511,839	4,408,000	4,117,779	
	622	Forfeitures & Penalties	1,154,582	1,315,200	1,140,899	
	623	Penalties & Costs on Delinq Taxes	8,340,637	6,600,000	5,610,000	
		Total Fines, Forfeits & Penalties	**$ 14,147,557**	**$ 12,456,310**	**$ 10,983,678**	**$**
	66 Rev from Use of Money & Property					
	630	Interest	$ 1,535,058	$ 2,528,034	$ 2,327,700	$
	631	Investment Income	(921,000)			
	632	Rents & Concessions	61,952	62,631	62,631	
		Total Rev from Use of Money & Property	**$ 676,010**	**$ 2,590,665**	**$ 2,390,331**	**$**
	70 Intergovernmental Revenue					
	739	SB90 Mandated Costs	$ 23,801	$ 10,000	$ 2,000	$

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	742	State-Motor Vehicle In-Lieu	153,960			
	743	VLF Realignment	3,604,312	4,164,473	1,845,902	
	745	State-Public Assist Admin	13,107,496	12,875,907	12,035,416	
	746	State-Public Assist Programs	21,701,451	19,255,022	21,935,069	
	747	State-Health Admin	102,394	95,669	103,140	
	748	State-Calif Children Services	950,903	900,000	955,000	
	750	State-Mental Health	9,415,006	10,668,008	13,110,455	
	751	State Hlth Realign	1,653,351	1,307,763	557,220	
	752	Other State-Health	3,387,737	4,169,251	4,879,827	
	753	State-Agriculture	784,358	688,739	721,787	
	754	State-Civil Defense	712,891	1,069,684	1,061,350	
	759	State-Veterans Affairs	120,852	224,882	105,000	
	760	Homeowner Property Tax Relief	956,541	960,000	960,000	
	762	State Aid-Prop 172 Public Safety	951,249	1,405,093	1,323,073	
	766	State mental Hlth Realign	4,879,649	4,961,649	4,961,649	
	767	State-Other	2,354,925	2,666,939	3,158,475	
	768	Federal-Public Asst-Admin	14,172,764	20,122,035	19,539,774	
	769	Federal-Public Asst-Pro	26,381,977	30,959,595	26,421,882	
	770	Federal-Health Admin	6,559,677	5,689,034	6,236,977	
	772	Federal-Disaster Relief	197,085	197,759	197,759	
	773	Federal-Forest Reserve Revenue	108,811	251,014	279,433	
	776	Federal-In Lieu Taxes	502,776			
	777	Federal-Other	5,465,886	6,812,143	5,205,557	
	778	Other In Lieu Revenues	2,255,528		304,176	
	779	Other Govt Agencies	1,695,323	1,060,487	1,092,116	
	781	State Alcohol and Drug Abuse	1,399,648	1,758,236	2,292,232	
	782	State Soc Srvs Realign	12,669,036	11,877,589	12,155,493	
	785	State ARRA Funds	15,834			
		Total Intergovernmental Revenue	**$ 136,285,221**	**$ 144,150,971**	**$ 141,440,762**	**$**
80	**Charges for Services**					
	801	Assessment & Tax Coll Fees	$ 996,800	$ 4,091,500	$ 4,176,268	$
	802	Special Assessments	482,431	558,000	590,000	
	803	Auditing & Acctg Fees	392,293	203,942	220,387	
	804	Communciation Services	496			
	805	Election Services	1,016,872	23,500	783,500	
	806	Legal Services	1,229,909	1,145,000	1,187,000	

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		807 Personnel Services	1,213,286	1,493,683	466,127	
		808 Planning & Engineering Services	2,296,626	2,273,248	2,366,934	
		810 Agricultural Services	25,603	270,000	270,000	
		811 Civil Process Services	22,780	20,000	16,000	
		812 Court Fees & Costs	332,922	400,500	331,474	
		813 Estate Fees	27,452	4,078	6,000	
		814 Humane Services	98,301	126,173	112,500	
		816 Recording Fees	3,792,525	4,522,381	4,633,690	
		818 Health Fees	362,601	395,673	440,835	
		819 Mental Health Services	267,009	178,166	135,002	
		821 Sanitation Services	74,336	95,717	76,485	
		822 Adoption Fees	2,200	5,000	2,000	
		823 Institution Care & Services	791,032	569,705	454,071	
		824 Educational Services	3,895			
		826 Park & Recreation Services	776,584	710,000	765,000	
		827 Other Charges for Services	7,846,654	13,080,862	9,513,102	
		828 Interfund Revenue	14,419,481	13,658,005	21,139,395	
		Total Charges for Services	**$ 36,472,088**	**$ 43,825,133**	**$ 47,685,770**	**$**
	81 Donations					
		830 Donations	$ 10,098	$ 8,750	$ 8,750	$
		Total Donations	**$ 10,098**	**$ 8,750**	**$ 8,750**	**$**
	85 Miscellaneous Revenues					
		851 Welfare Repayments	$ 5,658	$ 10,000	$ 113,000	$
		852 Other Sales	23,117	11,681	5,700	
		853 Miscellaneous	878,586	228,282	1,623,200	
		Total Miscellaneous Revenues	**$ 907,361**	**$ 249,963**	**$ 1,741,900**	**$**
	87 Other Financing Sources					
		870 Other	$	$ 1,347,500	$	$
		872 Sale of Capital Assets	7,370			
		873 Transfers in	1,311,293	1,001,018	1,278,037	
		Total Other Financing Sources	**$ 1,318,663**	**$ 2,348,518**	**$ 1,278,037**	**$**
Total General Fund Financing Sources			**$ 343,101,000**	**$ 358,775,964**	**$ 367,365,417**	**$**
Total General Fund Financing Sources			**$ 343,101,000**	**$ 358,775,964**	**$ 367,365,417**	**$**

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
103 Placer County Housing Authority Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 9,802	$ 10,000	$ 7,500	$
		631 Investment Income	(6,000)			
		Total Rev from Use of Money & Property	**$ 3,802**	**$ 10,000**	**$ 7,500**	**$**
	70 Intergovernmental Revenue					
		769 Federal-Public Asst-Pro	$ 2,209,625	$ 2,207,644	$ 2,179,877	$
		779 Other Govt Agencies	16,136	16,000	4,000	
		Total Intergovernmental Revenue	**$ 2,225,761**	**$ 2,223,644**	**$ 2,183,877**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 60	$	$	$
		Total Other Financing Sources	**$ 60**	**$**	**$**	**$**
Total Placer County Housing Authority Fund Financing Sources			**$ 2,229,623**	**$ 2,233,644**	**$ 2,191,377**	**$**
104 Community Revitalization Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 14,413	$ 14,800	$	$
		631 Investment Income	(12,000)			
		Total Rev from Use of Money & Property	**$ 2,413**	**$ 14,800**	**$**	**$**
	70 Intergovernmental Revenue					
		777 Federal-Other	$ 982,533	$ 462,500	$ 377,300	$
		Total Intergovernmental Revenue	**$ 982,533**	**$ 462,500**	**$ 377,300**	**$**
	80 Charges for Services					
		827 Other Charges for Services	$ 80,566	$	$	$
		Total Charges for Services	**$ 80,566**	**$**	**$**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 78,810	$	$	$
		Total Other Financing Sources	**$ 78,810**	**$**	**$**	**$**
Total Community Revitalization Fund Financing Sources			**$ 1,144,322**	**$ 477,300**	**$ 377,300**	**$**
106 Low & Moderate Income Housing Asset Fund						
	66 Rev from Use of Money & Property					

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		630 Interest	$ 35,819	$	$ 20,000	$
		631 Investment Income	(23,000)			
		Total Rev from Use of Money & Property	**$ 12,819**	**$**	**$ 20,000**	**$**
	70 Intergovernmental Revenue					
		767 State-Other	$ 163,004	$	$	$
		777 Federal-Other	339,886			
		Total Intergovernmental Revenue	**$ 502,890**	**$**	**$**	**$**
	80 Charges for Services					
		827 Other Charges for Services	$ 118,263	$ 64,000	$ 78,450	$
		Total Charges for Services	**$ 118,263**	**$ 64,000**	**$ 78,450**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 865,140	$ 788,150	$ 798,498	$
		Total Other Financing Sources	**$ 865,140**	**$ 788,150**	**$ 798,498**	**$**
Total Low & Moderate Income Housing Asset Fund Financing Sources			**$ 1,499,112**	**$ 852,150**	**$ 896,948**	**$**
107 Special Aviation Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 637	$	$	$
		Total Rev from Use of Money & Property	**$ 637**	**$**	**$**	**$**
	70 Intergovernmental Revenue					
		740 State-Aviation	$ 10,000	$ 40,000	$ 10,000	$
		Total Intergovernmental Revenue	**$ 10,000**	**$ 40,000**	**$ 10,000**	**$**
Total Special Aviation Fund Financing Sources			**$ 10,637**	**$ 40,000**	**$ 10,000**	**$**
110 Public Safety Operations Fund						
	62 Licenses, Permits & Franchises					
		616 Other Licenses & Permits	$ 31,895	$ 26,492	$ 28,792	$
		Total Licenses, Permits & Franchises	**$ 31,895**	**$ 26,492**	**$ 28,792**	**$**
	64 Fines, Forfeits & Penalties					
		620 Vehicle Code Fines	$ 95,432	$ 90,000	$ 101,500	$
		621 Other Court Fines	22,516	40,560	40,560	
		622 Forfeitures & Penalties	13,962	2,500	2,500	
		Total Fines, Forfeits & Penalties	**$ 131,910**	**$ 133,060**	**$ 144,560**	**$**

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	66 Rev from Use of Money & Property					
	630	Interest	$ 180,566	$ 197	$ 200	$
	631	Investment Income	(117,000)			
		Total Rev from Use of Money & Property	**$ 63,566**	**$ 197**	**$ 200**	**$**
	70 Intergovernmental Revenue					
	739	SB90 Mandated Costs	$ 151,865	$ 145,197	$ 264,166	$
	746	State-Public Assist Programs	(1,499)			
	762	State Aid-Prop 172 Public Safety	42,749,179	43,131,730	43,186,200	
	764	Peace Officers Standards & Trng	66,875	35,000	35,000	
	767	State-Other	4,321,994	5,677,048	5,611,133	
	768	Federal-Public Asst-Admin	5,332	460,000	475,000	
	773	Federal-Forest Reserve Revenue		15,000		
	777	Federal-Other	553,656	1,040,676	1,085,304	
	779	Other Govt Agencies	4,964,137	5,139,716	5,169,003	
		Total Intergovernmental Revenue	**$ 52,811,539**	**$ 55,644,367**	**$ 55,825,806**	**$**
	80 Charges for Services					
	806	Legal Services	$ 14,937	$ 28,364	$ 20,000	$
	811	Civil Process Services	102,704	121,600	120,000	
	812	Court Fees & Costs		500		
	815	Law Enforcement Services	4,704,221	4,802,049	5,019,382	
	818	Health Fees	10,183	3,000	10,000	
	823	Institution Care & Services	386,061	473,000	445,000	
	827	Other Charges for Services	272,548	105,921	914,890	
		Total Charges for Services	**$ 5,490,654**	**$ 5,534,434**	**$ 6,529,272**	**$**
	81 Donations					
	830	Donations	$ 5,591	$ 20,000	$ 20,000	$
		Total Donations	**$ 5,591**	**$ 20,000**	**$ 20,000**	**$**
	85 Miscellaneous Revenues					
	853	Miscellaneous	$ 385,159	$ 664,535	$ 335,246	$
		Total Miscellaneous Revenues	**$ 385,159**	**$ 664,535**	**$ 335,246**	**$**
	87 Other Financing Sources					
	870	Other	$ 73	$	$	$
	872	Sale of Capital Assets	117,996	46,000	60,000	
	873	Transfers in	73,926,630	76,034,906	80,603,229	
	874	Long-Term Debt Proceeds	554,601	383,700	170,000	

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Other Financing Sources	**$ 74,599,300**	**$ 76,464,606**	**$ 80,833,229**	**$**
Total Public Safety Operations Fund Financing Sources			**$ 133,519,614**	**$ 138,487,691**	**$ 143,717,105**	**$**
111	**DMV Special Collections Fund**					
	66	**Rev from Use of Money & Property**				
		630 Interest	$ 14,634	$ 16,000	$ 1,500	$
		631 Investment Income	(12,000)			
		Total Rev from Use of Money & Property	**$ 2,634**	**$ 16,000**	**$ 1,500**	**$**
	70	**Intergovernmental Revenue**				
		720 DMV Special Collection	$ 738,995	$ 746,600	$ 774,775	$
		Total Intergovernmental Revenue	**$ 738,995**	**$ 746,600**	**$ 774,775**	**$**
Total DMV Special Collections Fund Financing Sources			**$ 741,629**	**$ 762,600**	**$ 776,275**	**$**
115	**Gold Country Tourism and Promotions**					
	60	**Taxes**				
		608 Other Taxes	$ 193,972	$ 185,000	$ 190,000	$
		Total Taxes	**$ 193,972**	**$ 185,000**	**$ 190,000**	**$**
	66	**Rev from Use of Money & Property**				
		630 Interest	$ 1,088	$ 850	$ 900	$
		631 Investment Income	(1,000)			
		Total Rev from Use of Money & Property	**$ 88**	**$ 850**	**$ 900**	**$**
Total Gold Country Tourism and Promotions Financing Sources			**$ 194,060**	**$ 185,850**	**$ 190,900**	**$**
120	**Public Ways & Facilities Fund**					
	60	**Taxes**				
		607 Sales and Use Taxes	$ 1,717,791	$ 1,500,000	$ 1,750,000	$
		Total Taxes	**$ 1,717,791**	**$ 1,500,000**	**$ 1,750,000**	**$**
	62	**Licenses, Permits & Franchises**				
		612 Construction Permits	$ 30	$	$	$
		613 Road Privileges & Permits	43,868	76,700	60,000	
		Total Licenses, Permits & Franchises	**$ 43,898**	**$ 76,700**	**$ 60,000**	**$**
	64	**Fines, Forfeits & Penalties**				
		620 Vehicle Code Fines	$ 75	$	$	$

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Fines, Forfeits & Penalties	**$ 75**	**$**	**$**	**$**
	66 Rev from Use of Money & Property					
	630	Interest	$ 69,195	$ 129,600	$ 40,000	$
	631	Investment Income	(64,000)			
	632	Rents & Concessions		7,000		
		Total Rev from Use of Money & Property	**$ 5,195**	**$ 136,600**	**$ 40,000**	**$**
	70 Intergovernmental Revenue					
	741	State-Highway Users Tax	$ 11,257,925	$ 11,484,700	$ 12,419,055	$
	744	Other State-In Lieu taxes	100,000	100,000	100,000	
	749	St Aids - Roads	2,632,206			
	755	State-Construction	2,642,225	6,968,200	5,778,000	
	767	State-Other	2,587			
	771	Federal-Construction	28,589,583	39,232,100	28,277,500	
	773	Federal-Forest Reserve Revenue	353,309			
	777	Federal-Other	467,169	4,037,690	1,410,700	
	785	State ARRA Funds	108,675			
		Total Intergovernmental Revenue	**$ 46,153,679**	**$ 61,822,690**	**$ 47,985,255**	**$**
	80 Charges for Services					
	808	Planning & Engineering Services	$ 153,483	$ 100	$ 100	$
	815	Law Enforcement Services	247			
	817	Road & Street Services	3,558,675	3,698,700	5,458,700	
	827	Other Charges for Services	358,333	904,800	904,800	
		Total Charges for Services	**$ 4,070,738**	**$ 4,603,600**	**$ 6,363,600**	**$**
	85 Miscellaneous Revenues					
	852	Other Sales	$ 10,579	$	$	$
	853	Miscellaneous	(42,183)	150,000	60,000	
		Total Miscellaneous Revenues	**$ (31,604)**	**$ 150,000**	**$ 60,000**	**$**
	87 Other Financing Sources					
	872	Sale of Capital Assets	$ 19,867	$	$	$
	873	Transfers in	10,107,675	12,152,600	11,653,400	
		Total Other Financing Sources	**$ 10,127,542**	**$ 12,152,600**	**$ 11,653,400**	**$**
Total Public Ways & Facilities Fund Financing Sources			**$ 62,087,314**	**$ 80,442,190**	**$ 67,912,255**	**$**
130 Fish and Game Fund						

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	64 Fines, Forfeits & Penalties					
		621 Other Court Fines	$ 3,041	$ 5,000	$ 4,000	$
		622 Forfeitures & Penalties	7,009		1,000	
		Total Fines, Forfeits & Penalties	**$ 10,050**	**$ 5,000**	**$ 5,000**	**$**
	66 Rev from Use of Money & Property					
		630 Interest	$ 141	$ 200	$ 200	$
		Total Rev from Use of Money & Property	**$ 141**	**$ 200**	**$ 200**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 5,370	$ 4,000	$ 4,000	$
		Total Other Financing Sources	**$ 5,370**	**$ 4,000**	**$ 4,000**	**$**
Total Fish and Game Fund Financing Sources			**$ 15,561**	**$ 9,200**	**$ 9,200**	**$**
145 Lake Tahoe Tourism and Promotions						
	60 Taxes					
		608 Other Taxes	$ 6,743,006	$ 6,200,000	$ 6,200,000	$
		Total Taxes	**$ 6,743,006**	**$ 6,200,000**	**$ 6,200,000**	**$**
	66 Rev from Use of Money & Property					
		630 Interest	$ 65,578	$ 24,000	$ 25,000	$
		631 Investment Income	(41,000)			
		Total Rev from Use of Money & Property	**$ 24,578**	**$ 24,000**	**$ 25,000**	**$**
Total Lake Tahoe Tourism and Promotions Financing Sources			**$ 6,767,584**	**$ 6,224,000**	**$ 6,225,000**	**$**
150 Open Space Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 32,928	$ 20,080	$ 20,080	$
		631 Investment Income	(25,000)			
		Total Rev from Use of Money & Property	**$ 7,928**	**$ 20,080**	**$ 20,080**	**$**
	81 Donations					
		830 Donations	$ 205,493	$ 200,000	$ 200,000	$
		Total Donations	**$ 205,493**	**$ 200,000**	**$ 200,000**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 158,339	$ 236,685	$ 200,000	$
		Total Other Financing Sources	**$ 158,339**	**$ 236,685**	**$ 200,000**	**$**

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Total Open Space Fund Financing Sources			**$ 371,760**	**$ 456,765**	**$ 420,080**	**$**
160 County Library Fund						
	60 Taxes					
	601	Property Taxes-Curr Sec	$ 3,585,458	$ 3,688,614	$ 3,836,576	$
	602	Property Taxes-Curr Unsec	89,407	88,645	93,443	
	603	Property Taxes-Pr Sec	(5,064)	(5,100)	(5,100)	
	604	Property Taxes-Pr Unsec	1,729	1,522	1,522	
	605	Supp Property Taxes-Curr	34,723	19,444	33,390	
	606	Suppl Prop Taxes-Prior	(572)	94	94	
	608	Other Taxes	1,528	1,334	1,375	
	625	Property Taxes-Residual	74,679	45,000	19,517	
	626	Property Taxes-Passthrough		35,000	26,137	
		Total Taxes	**$ 3,781,888**	**$ 3,874,553**	**$ 4,006,954**	**$**
	64 Fines, Forfeits & Penalties					
	622	Forfeitures & Penalties	$ 143,875	$ 140,000	$ 140,000	$
		Total Fines, Forfeits & Penalties	**$ 143,875**	**$ 140,000**	**$ 140,000**	**$**
	66 Rev from Use of Money & Property					
	630	Interest	$ 3,032	$ 8,200	$ 4,100	$
	631	Investment Income	(9,000)			
	632	Rents & Concessions	12,975	13,143	13,143	
		Total Rev from Use of Money & Property	**$ 7,007**	**$ 21,343**	**$ 17,243**	**$**
	70 Intergovernmental Revenue					
	760	Homeowner Property Tax Relief	$ 38,596	$ 38,596	$ 38,596	$
	767	State-Other	9,554	24,000	12,000	
	778	Other In Lieu Revenues	45,308			
	779	Other Govt Agencies	17,836	34,456	14,456	
		Total Intergovernmental Revenue	**$ 111,294**	**$ 97,052**	**$ 65,052**	**$**
	80 Charges for Services					
	825	Library Services	$ 213,147	$ 198,202	$ 198,586	$
	827	Other Charges for Services	11,271	12,982	12,982	
		Total Charges for Services	**$ 224,418**	**$ 211,184**	**$ 211,568**	**$**
	81 Donations					
	830	Donations	$ 79,827	$ 60,775	$ 70,775	$

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Donations	**$ 79,827**	**$ 60,775**	**$ 70,775**	**$**
	85 Miscellaneous Revenues					
	853	Miscellaneous	$ 6,440	$	$	$
		Total Miscellaneous Revenues	**$ 6,440**	**$**	**$**	**$**
	87 Other Financing Sources					
	873	Transfers in	$ 1,520,282	$ 1,516,976	$ 991,456	$
		Total Other Financing Sources	**$ 1,520,282**	**$ 1,516,976**	**$ 991,456**	**$**
Total County Library Fund Financing Sources			**$ 5,875,031**	**$ 5,921,883**	**$ 5,503,048**	**$**
170 Fire Protection Fund						
	60 Taxes					
	601	Property Taxes-Curr Sec	$ 1,337,850	$ 1,356,740	$ 1,412,726	$
	602	Property Taxes-Curr Unsec	33,287	33,287	34,641	
	603	Property Taxes-Pr Sec	(1,872)			
	604	Property Taxes-Pr Unsec	639			
	605	Supp Property Taxes-Curr	12,910	10,000	12,000	
	606	Suppl Prop Taxes-Prior	(212)			
	608	Other Taxes	439	400	400	
	625	Property Taxes-Residual	53,608	4,000	15,000	
	626	Property Taxes-Passthrough		13,500	13,500	
		Total Taxes	**$ 1,436,649**	**$ 1,417,927**	**$ 1,488,267**	**$**
	66 Rev from Use of Money & Property					
	630	Interest	$ 48,369	$ 43,000	$ 38,000	$
	631	Investment Income	(31,000)			
		Total Rev from Use of Money & Property	**$ 17,369**	**$ 43,000**	**$ 38,000**	**$**
	70 Intergovernmental Revenue					
	760	Homeowner Property Tax Relief	$ 14,370	$ 14,000	$ 14,000	$
	762	State Aid-Prop 172 Public Safety	286,979	308,809	318,655	
	767	State-Other	10,101	10,000	10,000	
	777	Federal-Other	17,109			
	778	Other In Lieu Revenues	17,288			
		Total Intergovernmental Revenue	**$ 345,847**	**$ 332,809**	**$ 342,655**	**$**
	80 Charges for Services					
	802	Special Assessments	$	$	$ 9,826	$

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		808 Planning & Engineering Services	23,748	35,000	35,000	
		827 Other Charges for Services	24,313	40,480	40,480	
		Total Charges for Services	**$ 48,061**	**$ 75,480**	**$ 85,306**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 1,115,826	$ 1,436,142	$ 1,129,110	$
		Total Other Financing Sources	**$ 1,115,826**	**$ 1,436,142**	**$ 1,129,110**	**$**
Total Fire Protection Fund Financing Sources			**$ 2,963,752**	**$ 3,305,358**	**$ 3,083,338**	**$**
Total Special Revenue Funds Financing Sources			**$ 217,419,999**	**$ 239,398,631**	**$ 231,312,826**	**$**
Capital Project Funds						
140 Capital Projects Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 291,780	$ 150,000	$ 200,000	$
		631 Investment Income	(234,000)			
		Total Rev from Use of Money & Property	**$ 57,780**	**$ 150,000**	**$ 200,000**	**$**
	70 Intergovernmental Revenue					
		755 State-Construction	$ 464,455	$ 3,153,224	$ 1,946,830	$
		767 State-Other	1,090,194			
		771 Federal-Construction	450,531	5,699,251	6,177,334	
		779 Other Govt Agencies	129,165			
		Total Intergovernmental Revenue	**$ 2,134,345**	**$ 8,852,475**	**$ 8,124,164**	**$**
	80 Charges for Services					
		808 Planning & Engineering Services	$ 1,002	$	$	$
		827 Other Charges for Services	2,820			
		Total Charges for Services	**$ 3,822**	**$**	**$**	**$**
	81 Donations					
		830 Donations	$	$ 20,000	$ 20,000	$
		Total Donations	**$**	**$ 20,000**	**$ 20,000**	**$**
	85 Miscellaneous Revenues					
		853 Miscellaneous	$ 103,459	$	$	$
		Total Miscellaneous Revenues	**$ 103,459**	**$**	**$**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 17,563,987	$ 49,599,016	$ 144,208,593	$

State Controller Schedules
County Budget Act
January 2010

Schedule 6

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-15

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Other Financing Sources	**$ 17,563,987**	**$ 49,599,016**	**$ 144,208,593**	**$**
Total Capital Projects Fund Financing Sources			**$ 19,863,393**	**$ 58,621,491**	**$ 152,552,757**	**$**
Total Capital Project Funds Financing Sources			**$ 19,863,393**	**$ 58,621,491**	**$ 152,552,757**	**$**
Debt Service Funds						
190 Debt Service Fund						
	66 Rev from Use of Money & Property					
		630 Interest	$ 3,259	$ 4,000	$ 5,200	$
		Total Rev from Use of Money & Property	**$ 3,259**	**$ 4,000**	**$ 5,200**	**$**
	87 Other Financing Sources					
		873 Transfers in	$ 4,691,485	$ 4,313,027	$ 4,134,621	$
		Total Other Financing Sources	**$ 4,691,485**	**$ 4,313,027**	**$ 4,134,621**	**$**
Total Debt Service Fund Financing Sources			**$ 4,694,744**	**$ 4,317,027**	**$ 4,139,821**	**$**
Total Debt Service Funds Financing Sources			**$ 4,694,744**	**$ 4,317,027**	**$ 4,139,821**	**$**
TOTAL ALL FUNDS			**$ 585,079,136**	**$ 661,113,113**	**$ 755,370,821**	**$**

State Controller Schedules
County Budget Act
January 2010

Schedule 7

County of Placer
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2014-15

Description	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
General	$ 111,280,627	$ 167,917,125	$ 250,366,272	$
Public Protection	244,536,404	269,556,001	278,873,265	
Public Ways and Facilities	65,104,676	80,967,198	67,315,762	
Health and Sanitation	91,194,505	96,512,573	103,779,212	
Public Assistance	65,660,469	75,125,665	69,774,004	
Education	6,293,023	6,646,201	6,281,449	
Recreation & Cultural Services	4,700,433	4,439,786	5,310,742	
Debt Services	4,353,215	4,347,027	4,169,821	
Total Financing Uses by Function	**$ 593,123,352**	**$ 705,511,576**	**$ 785,870,527**	**$**
Appropriation for Contingencies				
100 General Fund	$	$ 5,569,336	$ 5,736,051	$
107 Special Aviation Fund		2,500	2,500	
110 Public Safety Operations Fund		300,000	250,000	
Total Appropriation for Contingencies	**$**	**$ 5,871,836**	**$ 5,988,551**	**$**
Subtotal Financing Uses	**$ 593,123,352**	**$ 711,383,412**	**$ 791,859,078**	**$**
Provisions for Reserves and Designations				
120 Public Ways & Facilities Fund			606,493	
Total Reserves and Designations	**$**	**$**	**$ 606,493**	**$**
Total Financing Uses	**$ 593,123,352**	**$ 711,383,412**	**$ 792,465,571**	**$**

State Controller Schedules
County Budget Act
January 2010

Schedule 7

County of Placer
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2014-15

Description	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund				
100 General Fund	$ 341,094,813	$ 381,509,209	$ 393,369,179	$
103 Placer County Housing Authority Fund	2,310,898	2,348,037	2,412,320	
104 Community Revitalization Fund	1,421,245	477,300	377,300	
106 Low & Moderate Income Housing Asset Fund	2,760,518	2,271,605	2,316,403	
107 Special Aviation Fund	1,863	42,541	12,500	
110 Public Safety Operations Fund	131,665,848	146,444,761	149,010,901	
111 DMV Special Collections Fund	610,802	1,869,192	1,098,881	
115 Gold Country Tourism and Promotions	188,750	207,339	193,512	
120 Public Ways & Facilities Fund	65,094,716	80,927,157	67,912,255	
130 Fish and Game Fund	6,820	10,752	10,986	
145 Lake Tahoe Tourism and Promotions	9,638,143	7,671,732	6,725,000	
150 Open Space Fund	176,500	745,080	420,080	
160 County Library Fund	5,966,569	6,295,813	5,838,470	
170 Fire Protection Fund	2,472,237	3,574,072	3,218,172	
140 Capital Projects Fund	25,360,415	72,641,795	155,379,791	
190 Debt Service Fund	4,353,215	4,347,027	4,169,821	
Total Financing Uses	**$ 593,123,352**	**$ 711,383,412**	**$ 792,465,571**	**$**

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
General				
National Poll Discharge Elimin System	$ 563,304	$	$	$
Adult System of Care	44,995			
Children System of Care	56,920			
Total	**$ 665,219**	**$**	**$**	**$**
Legislative and Administrative				
Appropriation for Contingencies-Fund 100	$	$	$ 1,245,793	$
Board of Supervisors	1,545,762	2,234,845	3,158,046	
Clerk of the Board	712,229	894,357	1,087,669	
County Executive Office	4,368,264	4,833,495	5,208,277	
Community and Agency Support	2,995,042	6,614,490	6,540,470	
Economic Development	51,024			
Organization Development Division	(118)			
County Clerk-Recorder	61,158			
Emergency Services	324			
Total Legislative and Administrative	**$ 9,733,685**	**$ 14,577,187**	**$ 17,240,255**	**$**
Finance				
Auditor-Controller	$ 4,723,133	$ 5,056,643	$ 5,543,901	$
Treasurer/Tax Collector	3,493,731	3,749,972	4,336,116	
Assessor	8,676,282	10,608,327	12,786,106	
Administrative Services	3,688,494	4,177,312	4,030,139	
Contribution to Other Debt Service	3,053,615	3,473,593	3,295,187	
Total Finance	**$ 23,635,255**	**$ 27,065,847**	**$ 29,991,449**	**$**
Counsel				
County Counsel	$ 2,789,114	$ 3,326,594	$ 3,458,738	$
Total Counsel	**$ 2,789,114**	**$ 3,326,594**	**$ 3,458,738**	**$**
Personnel				
County Executive Office	$ 189,454	$	$	$
Personnel	2,461,674	2,516,750	2,536,081	
Employee Benefits	14,303,628			
Organization Development Division	423,908	557,807	854,020	
Total Personnel	**$ 17,378,664**	**$ 3,074,557**	**$ 3,390,101**	**$**
Elections				
County Clerk-Recorder	$ 3,509,985	$ 4,302,409	$ 5,556,934	$
Total Elections	**$ 3,509,985**	**$ 4,302,409**	**$ 5,556,934**	**$**
Property Management				
Building Maintenance	$ 5,106,963	$ 5,890,560	$ 1,777,277	$

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Property Management *(continued)*				
Property Management			783,755	
Capital Improvements	67			
Facility Services Administration	5,350			
Parks & Grounds Maintenance	6,655			
Placer County Museum	83			
Total Property Management	**$ 5,119,118**	**$ 5,890,560**	**$ 2,561,032**	**$**
Plant Acquisition				
Capital Improvements	$ 25,357,813	$ 72,641,795	$ 155,379,791	$
GF Contrib-Facilities and Infrastructure	9,955,766	10,671,773	10,707,130	
Lake Tahoe Tourism and Promotions	5,049,919			
Facility Services Administration	4,261			
Total Plant Acquisition	**$ 40,367,759**	**$ 83,313,568**	**$ 166,086,921**	**$**
Promotion				
Lake Tahoe Tourism and Promotions	$ 4,588,224	$ 7,671,732	$ 6,725,000	$
Gold Country Tourism and Promotions	188,750	207,339	193,512	
Economic Development	834,738	1,071,942	1,345,972	
Total Promotion	**$ 5,611,712**	**$ 8,951,013**	**$ 8,264,484**	**$**
Other General				
Assessor	$ 981,488	$	$	$
County Counsel	69,199			
Building Maintenance	3,977			
Capital Improvements	2,108			
Administrative Services	1,005,064	1,106,242	1,906,008	
Facility Services Administration	843,856	931,431	938,871	
Public Works Administration	713,242	689,657	922,120	
Engineering & Surveying	4,464,006	5,473,461	5,379,294	
Employee Benefits	(8,656,813)	6,197,914	1,933,582	
Automated Mobile & Fixed Fingerprint	105,842			
Open Space	176,500	745,080	420,080	
Housing	2,760,518	2,271,605	2,316,403	
Parks & Grounds Maintenance	1,129			
Total Other General	**$ 2,470,116**	**$ 17,415,390**	**$ 13,816,358**	**$**
Total General	**$ 111,280,627**	**$ 167,917,125**	**$ 250,366,272**	**$**
Public Protection				
Judicial				
Criminal Justice Other Programs	$ 9,523,686	$ 9,764,808	$ 9,790,580	$
GF Contribution Public Safety	73,732,304	76,615,427	80,264,839	
District Attorney	17,651,216	19,301,744	19,109,393	

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Judicial *(continued)*				
Child Support Services	5,863,749	6,316,073	6,422,391	
Total Judicial	**$ 106,770,955**	**$ 111,998,052**	**$ 115,587,203**	**$**
Police Protection				
Criminal Justice CEO	$ 838,210	$ 1,843,748	$ 1,197,017	$
Sheriff Grants Program	2,838,407	5,010,095	3,995,694	
Sheriff Tahoe Operations	9,667,523	10,761,181	10,464,405	
Sheriff Protection and Prevention	30,527,775	30,232,638	28,764,990	
Sheriff Administration and Support	1,137,751	1,248,936	2,570,246	
Auburn/So Placer Support Svcs Sheriff	8,042,238	9,246,277	11,983,648	
Automated Mobile & Fixed Fingerprint	134,303	1,493,992	709,971	
Placer Regional Auto Theft Task Force	370,657	375,200	388,910	
Jail Corrections and Detention	3,980,087			
Total Police Protection	**$ 57,536,951**	**$ 60,212,067**	**$ 60,074,881**	**$**
Detention and Correction				
Sheriff Grants Program	$ 64,395	$	$	$
Sheriff Tahoe Operations	413,956			
Sheriff Protection and Prevention	(8,387)			
Sheriff Administration and Support	25,821			
Auburn/So Placer Support Svcs Sheriff	3,553			
Jail Corrections and Detention	33,966,246	38,234,675	36,037,649	
So Placer Jail Corrections and Detention	1,140	6,688,195	10,971,415	
Probation Officer	22,050,119	23,577,272	23,666,444	
Total Detention and Correction	**$ 56,516,843**	**$ 68,500,142**	**$ 70,675,508**	**$**
Fire Protection				
County Fire	$ 2,472,237	$ 3,574,072	$ 3,218,172	$
Total Fire Protection	**$ 2,472,237**	**$ 3,574,072**	**$ 3,218,172**	**$**
Flood Cntrl & Soil Wtr Conserv				
National Poll Discharge Elimin System	$	$ 630,103	$ 576,468	$
Total Flood Cntrl & Soil Wtr Conserv	**$**	**$ 630,103**	**$ 576,468**	**$**
Protection Inspection				
Agricultural Commission/Sealer	$ 1,754,286	$ 1,945,676	$ 2,412,744	$
Building Inspection	3,845,591	5,049,873	6,342,285	
Total Protection Inspection	**$ 5,599,877**	**$ 6,995,549**	**$ 8,755,029**	**$**
Other Protection				
Auburn/So Placer Support Svcs Sheriff	$ 465,798	$	$	$
Building Inspection	274,454			
Community Development / Resource Agency	1,819,071	1,664,056	2,207,814	

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Other Protection *(continued)*				
County Clerk-Recorder	3,521,505	4,903,685	6,089,220	
Emergency Services	1,982,410	1,849,271	1,792,045	
Planning Department	4,958,086	6,019,162	6,140,615	
Disaster Response/Recovery		200,000	200,000	
Fish and Game	6,820	10,752	10,986	
Animal Service	2,413,242	2,999,090	3,545,324	
Public Health	42			
Adult System of Care	198,059			
Children System of Care	54			
Total Other Protection	**$ 15,639,541**	**$ 17,646,016**	**$ 19,986,004**	**$**
Total Public Protection	**$ 244,536,404**	**$ 269,556,001**	**$ 278,873,265**	**$**
Public Ways and Facilities				
Public Ways				
Public Works Engineering	$ 49,859,954	$ 65,013,064	$ 50,756,044	$
National Poll Discharge Elimin System	8,097			
Public Works Road Maintenance	15,234,762	15,914,093	16,549,718	
Total Public Ways	**$ 65,102,813**	**$ 80,927,157**	**$ 67,305,762**	**$**
Transportation Terminals				
Special Aviation	$ 1,863	$ 40,041	$ 10,000	$
Total Transportation Terminals	**$ 1,863**	**$ 40,041**	**$ 10,000**	**$**
Total Public Ways and Facilities	**$ 65,104,676**	**$ 80,967,198**	**$ 67,315,762**	**$**
Health and Sanitation				
Health				
Animal Service	$ 278,341	$	$	$
HHS Administration	395,875	698,433	196,546	
Public Health	9,896,103	10,281,423	10,538,215	
Environmental Health	4,637,767	5,130,246	6,093,532	
Adult System of Care	31,335,325	37,522,346	39,362,312	
Medical Clinics	8,734,005	9,222,327	9,116,050	
Children System of Care	30,518,147	33,456,914	38,472,557	
GF Contrib Health & Human Services	324,034	200,884		
Housing Assistance Services	18,775			
Client and Program Aid	2,070,476			
Human Services	2,985,657			
Total Health	**$ 91,194,505**	**$ 96,512,573**	**$ 103,779,212**	**$**
Total Health and Sanitation	**$ 91,194,505**	**$ 96,512,573**	**$ 103,779,212**	**$**

State Controller Schedules
County Budget Act
January 2010

Schedule 8

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Public Assistance				
Administration				
Community and Agency Support	$ 135,678	$	$	$
Public Health	567,092			
Adult System of Care	898			
Medical Clinics	3,398			
Human Services	24,541,175	36,631,893	33,792,066	
Total Administration	**$ 25,248,241**	**$ 36,631,893**	**$ 33,792,066**	**$**
Aid Programs				
Client and Program Aid	$ 36,259,323	$ 35,042,999	$ 32,596,232	$
Total Aid Programs	**$ 36,259,323**	**$ 35,042,999**	**$ 32,596,232**	**$**
Veterans' Services				
Veterans Service Officer	$ 439,533	$ 625,436	$ 596,086	$
Total Veterans' Services	**$ 439,533**	**$ 625,436**	**$ 596,086**	**$**
Other Assistance				
Community Development Grants and Loans	$ 1,421,245	$ 477,300	$ 377,300	$
Housing Assistance Services	2,292,123	2,348,037	2,412,320	
Client and Program Aid	4			
Total Other Assistance	**$ 3,713,372**	**$ 2,825,337**	**$ 2,789,620**	**$**
Total Public Assistance	**$ 65,660,469**	**$ 75,125,665**	**$ 69,774,004**	**$**
Education				
Library Services				
County Library	$ 5,966,569	$ 6,295,813	$ 5,838,470	$
Total Library Services	**$ 5,966,569**	**$ 6,295,813**	**$ 5,838,470**	**$**
Agricultural Education				
Farm Advisor	$ 326,454	$ 350,388	$ 442,979	$
Total Agricultural Education	**$ 326,454**	**$ 350,388**	**$ 442,979**	**$**
Total Education	**$ 6,293,023**	**$ 6,646,201**	**$ 6,281,449**	**$**
Recreation & Cultural Services				
Recreation Facilities				
Capital Improvements	$ 427	$	$	$
Parks & Grounds Maintenance	3,850,962	3,560,808	4,053,123	
Placer County Museum	3,139			
Total Recreation Facilities	**$ 3,854,528**	**$ 3,560,808**	**$ 4,053,123**	**$**
Cultural Services				
Placer County Museum	$ 845,905	$ 878,978	$ 1,257,619	$

State Controller Schedules
County Budget Act
January 2010

Schedule 8

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2014-15

Function, Activity, and Budget Unit	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Cultural Services	$ 845,905	$ 878,978	$ 1,257,619	$
Total Recreation & Cultural Services	$ 4,700,433	$ 4,439,786	$ 5,310,742	$
Debt Services				
Interest on Notes and Warrants				
Other Debt Service	$ 4,353,215	$ 4,347,027	$ 4,169,821	$
Total Interest on Notes and Warrants	$ 4,353,215	$ 4,347,027	$ 4,169,821	$
Total Debt Services	$ 4,353,215	$ 4,347,027	$ 4,169,821	$
Total Financing Uses by Function	$ 593,123,352	$ 705,511,576	$ 785,870,527	$

County Employees

Amgen Tour of California 2014, Newcastle, CA

Position Allocation Summary by Department
Fiscal Year 2014-15 Proposed Budget

Department Name	2012-13 Allocated Positions	2013-14 Est / Actual Allocated	2014-15 Department Requested	2014-15 CEO Recommended
Administrative Services	126	128	128	128
Agricultural Commissioner/Sealer	14	14	14	14
Assessor	85	85	85	85
Auditor-Controller	43	42	42	42
Child Support Services	65	65	65	65
Community Dev Resource Agency				
CDRA Administration	40	55	56	56
Building Inspection	39	33	33	33
Engineering & Surveying	44	42	42	42
Planning	35	28	27	27
County Clerk-Recorder-Registrar	65	65	65	65
County Counsel	26	26	26	26
County Executive Office	79	80	80	79
District Attorney	125	125	125	125
Facility Services	223	223	223	223
Farm Advisor	3	3	3	3
Health & Human Services	791	793	787	787
Library Services	43	43	42	42
Personnel	35	34	40	38
Probation	158	157	157	157
Public Works	222	220	221	221
Sheriff-Coroner-Marshal	471	507	508	508
Treasurer-Tax Collector	26	26	26	26
Veterans Services Office	4	4	4	4
Total Allocated Positions	**2,762**	**2,798**	**2,799**	**2,796**

Funded Position Summary by Department
Fiscal Year 2014-15 Proposed Budget

Department Name	2012-13 Funded Positions	2013-14 Est / Actual Funded	2014-15 Department Requested	2014-15 CEO Recommended
Administrative Services	117	121	120	120
Agricultural Commissioner/Sealer	13	14	14	14
Assessor	76	76	76	76
Auditor-Controller	40	39	39	39
Child Support Services	43	45	45	45
Community Dev Resource Agency				
CDRA Administration	31	29	34	32
Building Inspection	19.5	19	25	23
Engineering & Surveying	25	24.5	24	24
Planning	17	17	18	18
County Clerk-Recorder-Registrar	56	56	56	56
County Counsel	22	22.5	23	23
County Executive Office	71	72	73	71
District Attorney	108	108	108	108
Facility Services	186	183	178	177
Farm Advisor	3	3	3	3
Health & Human Services	669	734	749	749
Library Services	39	37	38	38
Personnel	32	31	36	35
Probation	157	156	156	156
Public Works	194	194	192	191
Sheriff-Coroner-Marshal	459	496	484	489
Treasurer-Tax Collector	22	22	26	25
Veterans Services Office	4	4	4	4
Total Funded Positions	**2,404**	**2,503**	**2,521**	**2,516**

Position Allocation Summary by Fund
Fiscal Year 2014-15 Proposed Budget

Fund & Department	2012-13 Allocated Positions	2013-14 Est / Actual Allocated	2014-15 Department Requested	2014-15 CEO Recommended
County Operating Funds				
General Fund				
Administrative Services	96	98	98	98
Agricultural Commissioner / Sealer	14	14	14	14
Assessor	85	85	85	85
Auditor-Controller	43	42	42	42
Child Support Services	65	65	65	65
Community Development Resource Agency	158	158	158	158
County Clerk-Recorder-Registrar	65	65	65	65
County Counsel	26	26	26	26
County Executive Office	67	68	68	67
Facility Services	128	128	135	135
Farm Advisor	3	3	3	3
Health & Human Services	789	791	785	785
Personnel	35	34	40	38
Public Works	17	16	15	15
Treasurer-Tax Collector	26	26	26	26
Veterans Services	4	4	4	4
Total General Fund	**1,621**	**1,623**	**1,629**	**1,626**
Health & Human Services	2	2	2	2
Total Community Services Fund	**2**	**2**	**2**	**2**
District Attorney	125	125	125	125
Probation	145	144	144	144
Sheriff-Coroner-Marshal	471	507	508	508
Total Public Safety Fund	**741**	**776**	**777**	**777**
Public Works	129	128	129	129
Total Road Fund	**129**	**128**	**129**	**129**
Facility Services	17	16	16	16
Total Capital Improvements Fund	**17**	**16**	**16**	**16**
Library	43	43	42	42
Total Library Fund	**43**	**43**	**42**	**42**
Total County Operating Funds	**2,553**	**2,588**	**2,595**	**2,592**
County Proprietary Funds				
Administrative Services	30	30	30	30
County Executive Office (Risk Management)	12	12	12	12
Facility Services	78	79	72	72
Probation	13	13	13	13
Public Works	76	76	77	77
Total Proprietary Funds	**209**	**210**	**204**	**204**
Total County Allocated Positions	**2,762**	**2,798**	**2,799**	**2,796**
Total Allocated Positions Filled as of 5-2-14				**2,277**
Total Extra Help Positions as of 5-2-14				**114.42**

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Admin Services Dept (100-11210)									
Administrative Services	Account Clerk - Entry/Journey	2,864	3,837	12403	5	6		6	6
Administrative Services	Accountant-Auditor I/II	4,134	5,817	14625	1	1		1	1
Administrative Services	Accountant-Auditor Senior	5,540	6,734	14622	1	1		1	1
Administrative Services	Accounting Technician	3,749	4,558	12406	2	2		2	2
Administrative Services	Administrative and Fiscal Operations Manager	7,055	8,573	14704	1	1		1	1
Administrative Services	Administrative Clerk - Entry/Journey	2,538	3,401	12203	3	2		2	2
Administrative Services	Administrative Clerk - Senior	3,085	3,749	12204	2	2		2	2
Administrative Services	Administrative Technician	3,837	4,664	14915	0	1		1	1
Administrative Services	Assistant Director of Administrative Services	10,502	12,768	11742	1	1		1	1
Administrative Services	Buyer I/II	4,029	5,400	14757	5	5		5	5
Administrative Services	Buyer - Senior	5,143	6,251	13576	2	2		2	2
Administrative Services	Collection Agent I/II	3,157	4,231	14881	7	7		7	7
Administrative Services	Collection Agent - Senior	4,029	4,898	14883	1	1		1	1
Administrative Services	Deputy Director of Information Technology	9,700	11,790	19861	1	1		1	1
Administrative Services	Director of Administrative Services	11,596	14,090	19918	1	1		1	1
Administrative Services	Executive Secretary	3,837	4,664	12321	1	1		1	1
Administrative Services	Information Technology Analyst I/II	5,670	7,598	15716	24	25		25	25
Administrative Services	Information Technology Analyst - Senior	6,892	8,377	15717	6	9		9	9
Administrative Services	Information Technology Manager	8,438	10,260	19862	3	3		2	2
Administrative Services	Information Technology Supervisor	7,637	9,284	19864	5	5		5	5
Administrative Services	Information Technology Technician I/II	4,231	5,670	15704	7	4		4	4
Administrative Services	Purchasing Manager	6,711	8,157	19868	1	1		1	1
Administrative Services	Revenue Services Manager	6,516	7,918	13577	1	1		1	1
Administrative Services	Technology Solutions Analyst I/II	5,143	6,892	15711	11	11		12	12
Administrative Services	Technology Solutions Analyst - Senior	6,251	7,598	15722	4	4		4	4
	Subtotal Allocated Positions				96	98		98	98
	Number of Funded Positions Recommended								92
	Number of Positions Filled 5-2-14								86
	Number of Extra Help FTEs 5-2-14								0.82
Admin Services Dept (250305-06380)									
Central Services	Accounting Technician	3,749	4,558	12406	1	1		1	1
Central Services	Central Services Manager	5,956	7,240	13418	1	1		1	1
Central Services	Central Services Technician	3,315	4,029	11627	4	4		4	4
Central Services	Central Services Technician - Senior	3,655	4,442	11629	1	1		1	1
Central Services	Central Services Worker	3,007	3,655	11620	2	2		2	2
Central Services	Records Coordinator	5,400	6,563	14783	1	1		1	1
	Subtotal Allocated Positions				10	10		10	10
	Number of Funded Positions Recommended								9
	Number of Positions Filled 5-2-14								9
	Number of Extra Help FTEs 5-2-14								0.00
Admin Services Dept (250100-02100)									
Telecommunication Services	Administrative Technician	3,837	4,664	14915	1	1		1	1
Telecommunication Services	Information Technology Analyst I/II	5,670	7,598	15716	11	11		11	11
Telecommunication Services	Information Technology Analyst Senior	6,892	8,377	15717	3	3		3	3
Telecommunication Services	Information Technology Manager	8,438	10,260	19862	1	1		1	1
Telecommunication Services	Information Technology Supervisor	7,637	9,284	19864	2	2		2	2
Telecommunication Services	Information Technology Technician I/II	4,231	5,670	15704	1	1		1	1
Telecommunication Services	Telecommunications Technician I/II	4,442	5,953	15705	1	1		1	1
	Subtotal Allocated Positions				20	20		20	20
	Number of Funded Positions Recommended								19
	Number of Positions Filled 5-2-14								19
	Number of Extra Help FTEs 5-2-14								0.00
	Department Total Allocated Positions				**126**	**128**		**128**	**128**
	Number of Funded Positions Recommended								**120**
	Department Total Number of Positions Filled 5-2-14								**114**
	Department Total Number of Extra Help FTEs 5-2-14								**0.82**
Agricultural Commissioner-Sealer of Weights & Measures (100-22210)									
Agricultural Commissioner	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		1	1
Agricultural Commissioner	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Agricultural Commissioner	Agricultural Commissioner/Sealer	8,863	10,774	19903	1	1		1	1
Agricultural Commissioner	Agriculture Standards Inspector - Senior	4,558	5,540	14504	7	6		6	6
Agricultural Commissioner	Agriculture Standards Inspector - Supervising	5,025	6,108	11750	0	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Agricultural Commissioner	Deputy Agricultural Commissioner/Sealer	6,261	7,609	19835	1	1		1	1
Agricultural Commissioner	Wildlife Specialist	3,749	4,558	14805	3	3		3	3
	Department Total Allocated Positions				**14**	**14**		**14**	**14**
	Number of Funded Positions Recommended								**14**
	Department Total Number of Positions Filled 5-2-14								**13**
	Department Total Number of Extra Help FTEs 5-2-14								**1.72**
Assessor (100-10370)									
Assessor	Administrative Clerk - Entry/Journey	2,538	3,401	12203	6	6		6	6
Assessor	Administrative Clerk - Senior	3,085	3,749	12204	5	4		4	4
Assessor	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Assessor	Administrative Technician	3,837	4,664	14915	2	2		2	2
Assessor	Appraisal Technician	3,937	4,785	14601	17	17		16	16
Assessor	Appraiser - Assistant/Associate	5,025	6,734	14603	15	17		19	19
Assessor	Appraiser - Senior	6,413	7,795	14607	8	8		9	9
Assessor	Appraiser - Supervising	6,892	8,377	13538	5	5		4	4
Assessor	Assessment Manager	8,438	10,260	13544	1	1		1	1
Assessor	Assessment Supervisor	5,276	6,413	13514	4	4		4	4
Assessor	Assistant Assessor	9,994	12,147	19804	1	1		1	1
Assessor	Assessor - Map Supervisor	11,570	14,064	19502	1	1		1	1
Assessor	Auditor-Appraiser - Assistant/Associate	5,025	6,734	14611	2	2		2	2
Assessor	Auditor-Appraiser - Managing	7,637	9,284	14612	1	1		1	1
Assessor	Auditor-Appraiser - Senior	6,413	7,795	14609	2	2		2	2
Assessor	Cadastral Technician I/II	3,749	5,025	14864	2	1		1	1
Assessor	Cadastral Technician - Senior	4,558	5,540	14863	1	1		1	1
Assessor	Chief Appraiser	8,438	10,260	13505	3	3		3	3
Assessor	Executive Secretary	3,837	4,664	12321	1	1		1	1
Assessor	Geographic Information System Tech I/II	4,134	5,540	14866	1	1		1	1
Assessor	Information Technology Supervisor	7,637	9,284	19864	1	1		1	1
Assessor	Information Technology Technician I/II	4,231	5,670	15704	2	2		1	1
Assessor	Managing Appraiser	7,637	9,284	13543	1	1		1	1
Assessor	Technology Solutions Analyst - Senior	6,251	7,598	15722	2	2		2	2
	Department Total Allocated Positions				**85**	**85**		**85**	**85**
	Number of Funded Positions Recommended								**76**
	Department Total Number of Positions Filled 5-2-14								**74**
	Department Total Number of Extra Help FTEs 5-2-14								**1.34**
Auditor-Controller (100-10250)									
Auditor-Controller	Account Clerk - Entry/Journey	2,864	3,837	12403	6	6		6	6
Auditor-Controller	Account Clerk - Senior	3,315	4,029	12404	3	3		3	3
Auditor-Controller	Accountant/Auditor I/II	4,134	5,817	14625	11	11		11	11
Auditor-Controller	Accountant-Auditor - Senior	5,540	6,734	14622	4	4		4	4
Auditor-Controller	Accounting Technician	3,749	4,558	12406	7	7		7	7
Auditor-Controller	Administrative and Fiscal Operations Manager	7,055	8,573	14704	1	1		1	1
Auditor-Controller	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		1	1
Auditor-Controller	Assistant Auditor-Controller	10,195	12,393	19852	1	1		1	1
Auditor-Controller	Auditor-Controller	11,570	14,064	19503	1	1		1	1
Auditor-Controller	Executive Secretary	3,837	4,664	12321	1	1		1	1
Auditor-Controller	Managing Accountant-Auditor	8,029	9,757	11715	4	4		4	4
Auditor-Controller	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Auditor-Controller	Technology Solutions Analyst - Senior	6,251	7,598	15722	2	1		1	1
	Department Total Allocated Positions				**43**	**42**		**42**	**42**
	Number of Funded Positions Recommended								**39**
	Department Total Number of Positions Filled 5-2-14								**34**
	Department Total Number of Extra Help FTEs 5-2-14								**0.33**
Child Support Services (100-21720)									
Child Support Services	Account Clerk - Entry/Journey	2,864	3,837	12403	4	4		0	0
Child Support Services	Account Clerk - Senior	3,315	4,029	12404	3	3		0	0
Child Support Services	Accounting Technician	3,749	4,558	12406	1	1		0	0
Child Support Services	Administrative Clerk - Entry/Journey	2,538	3,401	12203	7	7		7	7
Child Support Services	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Child Support Services	Administrative Secretary	3,481	4,231	12308	0	0		1	1
Child Support Services	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Child Support Services	Administrative Technician	3,837	4,664	14915	2	2		2	2
Child Support Services	Assistant Director of Child Support Services	8,029	9,757	19869	1	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Child Support Services	Child Support Attorney I/II/III/IV	6,563	10,968	14130	2	2		3	3
Child Support Services	Child Support Attorney - Senior	9,475	11,517	14127	1	1		1	1
Child Support Services	Child Support Attorney - Supervising	10,714	13,023	14128	1	1		1	1
Child Support Services	Child Support Program Manager	6,136	7,459	14331	1	1		1	1
Child Support Services	Child Support Specialist I/II	3,239	4,341	12705	26	29		33	33
Child Support Services	Child Support Specialist - Senior	3,937	4,785	12706	3	3		3	3
Child Support Services	Child Support Supervisor	4,341	5,276	12710	3	3		4	4
Child Support Services	Director of Child Support Services	11,253	13,679	19866	1	1		1	1
Child Support Services	Executive Secretary	3,837	4,664	12321	1	1		1	1
Child Support Services	Information Technology Analyst I/II	6,251	7,598	15716	0	0		1	1
Child Support Services	Paralegal I/II	3,571	4,785	15422	3	0		0	0
Child Support Services	Staff Services Analyst I/II	4,664	6,251	14710	2	2		2	2
Child Support Services	Technology Solutions Analyst - Senior	6,251	7,598	15722	1	1		1	1
	Department Total Allocated Positions				**65**	**65**		**65**	**65**
	Number of Funded Positions Recommended								**45**
	Department Total Number of Positions Filled 5-2-14								**33**
	Department Total Number of Extra Help FTEs 5-2-14								**0.00**
Community Development Resource Agency (100-22240)									
Administration	Account Clerk - Entry/Journey	2,864	3,837	12403	1	1		1	1
Administration	Account Clerk - Senior	3,315	4,029	12404	0	1		1	1
Administration	Accountant-Auditor I/II	4,134	5,817	14625	1	1		1	1
Administration	Accounting Technician	3,749	4,558	12406	1	1		1	1
Administration	Administrative and Fiscal Operations Manager	7,055	8,573	14704	1	1		1	1
Administration	Administrative Clerk - Entry/Journey	2,538	3,401	12203	2	7		6	6
Administration	Administrative Clerk - Senior	3,085	3,749	12204	0	1		1	1
Administration	Administrative Secretary	3,481	4,231	12308	1	3		3	3
Administration	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Administration	Administrative Technician	3,837	4,664	14915	1	1		1	1
Administration	Asssitant Director of CDRA	10,296	12,515	11744	1	1	*	2	2
Administration	Board/Commission Clerk	3,157	3,837	12311	1	0		0	0
Administration	Board/Commission Clerk - Senior	3,481	4,231	12324	1	2		2	2
Administration	Board/Commission Clerk - Supervising	3,837	4,664	11718	0	1		1	1
Administration	CDRA Director	12,811	15,569	19882	1	1		1	1
Administration	Community Development Tech-Asst/Assoc	3,937	5,276	11720	7	9		9	9
Administration	Community Development Tech-Senior (PT)	4,785	5,817	11724	1	1		1	1
Administration	Community Development Tech-Senior	4,785	5,817	11724	4	6		6	6
Administration	Community Development Tech-Supervising	5,276	6,413	11725	1	1		1	1
Administration	Counter Services Manager	6,251	7,598	11316	1	1		1	1
Administration	Environmental Coordinator	6,892	8,377	11318	1	1		1	1
Administration	Executive Secretary	3,837	4,664	12321	1	3		3	3
Administration	Geographic Information Systems Analyst I/II	5,400	7,236	14869	2	2		2	2
Administration	Geographic Information Systems Tech I/II	4,134	5,540	14866	1	1		1	1
Administration	Geographic Information Systems Tech - Senior	5,143	6,251	14867	1	1		1	1
Administration	Information Technology Supervisor	7,637	9,284	19864	1	1		1	1
Administration	Principal Planner	7,637	9,284	14224	1	1		1	1
Administration	Secretary Entry-Journey	2,597	3,481	12303	1	0		0	0
Administration	Staff Services Analyst I/II	4,664	6,251	14710	1	1		2	2
Administration	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Administration	Technology Solutions Analyst - Senior	6,251	7,598	15722	2	2		2	2
	Subtotal Allocated Positions				40	55		56	56
	Number of Funded Positions Recommended								32
	Number of Positions Filled 5-2-14								29
	Number of Extra Help FTEs 5-2-14								0.80
Community Development Resource Agency (100-22220)									
Building Inspection	Administrative Clerk - Entry/Journey	2,538	3,401	12203	3	0		0	0
Building Inspection	Assistant Chief Building Official	7,488	9,103	19859	1	1		1	1
Building Inspection	Building Division Manager	6,781	8,240	11713	1	1		1	1
Building Inspection	Building Inspector I/II	4,898	6,251	14821	18	18		18	18
Building Inspection	Building Inspector - Senior	5,817	7,070	13549	5	5		5	5
Building Inspection	Building Inspector - Supervising	6,413	7,795	13550	2	2		2	2
Building Inspection	Chief Building Official	9,136	11,107	19945	1	1		1	1
Building Inspection	Code Enforcement Officer I/II	4,341	5,817	14824	3	3		3	3
Building Inspection	Code Enforcement Officer - Supervising	5,400	6,563	13537	1	1		1	1
Building Inspection	Community Development Tech - Asst/Assoc	3,937	5,276	11720	2	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Building Inspection	Community Development Tech - Senior	4,785	5,817	11724	1	0		0	0
Building Inspection	Executive Secretary	3,837	4,664	12321	1	0		0	0
	Subtotal Allocated Positions				39	33		33	33
	Number of Funded Positions Recommended								23
	Number of Positions Filled 5-2-14								19
	Number of Extra Help FTEs 5-2-14								1.48
Community Development Resource Agency (100-11400)									
Engineering & Surveying	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	0		0	0
Engineering & Surveying	Administrative Clerk - Senior	3,085	3,749	12204	1	0		0	0
Engineering & Surveying	Civil Engineer - Associate	6,892	8,377	14203	6	6		6	6
Engineering & Surveying	Civil Engineer - Senior	7,978	9,697	13517	4	4		4	4
Engineering & Surveying	County Surveyor	8,356	10,156	11738	1	1		1	1
Engineering & Surveying	Deputy Director of Engineering and Surveying	9,324	11,329	11748*	1	1		1	1
Engineering & Surveying	Engineer/ Engineer - Junior/Assistant	5,143	7,236	14202	10	10		10	10
Engineering & Surveying	Engineering Manager	8,868	10,780	19876	2	2		2	2
Engineering & Surveying	Engineering Technician I/II	4,134	5,817	15576	10	10		10	10
Engineering & Surveying	Executive Secretary	3,837	4,664	12321	1	1		1	1
Engineering & Surveying	Surveyor - Assistant	5,953	7,236	14207	3	3		3	3
Engineering & Surveying	Surveyor - Associate	6,892	8,377	14204	4	4		4	4
	Subtotal Allocated Positions				44	42		42	42
	Number of Funded Positions Recommended								24
	Number of Positions Filled 5-2-14								21
	Number of Extra Help FTEs 5-2-14								0.00
	* Ordinance 56899-B, 10-9-12								
Community Development Resource Agency (100-22330)									
Planning	Administrative Clerk - Entry/Journey	2,538	3,401	12203	2	0		0	0
Planning	Board/Commission Clerk - Senior	3,481	4,231	12324	1	0		0	0
Planning	Board/Commission Clerk - Supervising	3,837	4,664	11718	1	0		0	0
Planning	Community Development Tech - Asst/Assoc	3,937	5,276	11720	1	0		0	0
Planning	Community Development Tech - Senior	4,785	5,817	11724	1	0		0	0
Planning	Deputy Director of Planning	9,320	11,331	13535	2	2		1	1
Planning	Executive Secretary	3,837	4,664	12321	1	0		0	0
Planning	Housing Specialist	6,563	7,978	11747	1	1		1	1
Planning	Planner - Assistant/Associate	4,898	6,734	14222	6	6		6	6
Planning	Planner - Senior	6,251	7,598	14223	12	12		12	12
Planning	Planner - Supervising	6,892	8,377	14225	4	4		4	4
Planning	Principal Planner	7,637	9,284	14224	3	3		3	3
	Subtotal Allocated Positions				35	28		27	27
	Number of Funded Positions Recommended								18
	Number of Positions Filled 5-2-14								17
	Number of Extra Help FTEs 5-2-14								0.27
	Agency Total Allocated Positions				**158**	**158**		**158**	**158**
	Number of Funded Positions Recommended								**97**
	Department Total Number of Positions Filled 5-2-14								**86**
	Department Total Number of Extra Help FTEs 5-2-14								**2.55**
County Clerk-Recorder (100-22300)									
County Clerk-Recorder	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		1	1
County Clerk-Recorder	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
County Clerk-Recorder	Administrative Technician	3,837	4,664	14915	3	3		3	3
County Clerk-Recorder	Assistant County Clerk	8,606	10,464	19843	1	1		1	1
County Clerk-Recorder	Assistant Registrar/Recorder	8,606	10,464	19808	1	1		1	1
County Clerk-Recorder	County Clerk-Recorder-Microfilm Supervisor	11,570	14,064	19505	1	1		1	1
County Clerk-Recorder	Executive Secretary	3,837	4,664	12321	1	1		1	1
County Clerk-Recorder	Geographic Information Systems Technician I/II	4,134	5,540	14866	1	1		1	1
County Clerk-Recorder	Information Technology Supervisor	7,637	9,284	19864	1	1		1	1
County Clerk-Recorder	Information Technology Technician I/II	4,231	5,670	15704	1	1		1	1
County Clerk-Recorder	Information Technology Technician - Senior	5,143	6,251	15708	1	1		1	1
County Clerk-Recorder	Recording - Elections Manager	7,124	8,660	13451	2	3		3	3
County Clerk-Recorder	Recorder/Elections Specialist	3,571	4,341	12562	1	1		1	1
County Clerk-Recorder	Recorder/Elections Supervisor	4,029	4,898	13402	4	4		4	4
County Clerk-Recorder	Recorder/Elections Supervisor - Senior	4,442	5,400	13405	4	3		3	3
County Clerk-Recorder	Recorder/Elections Technician - Entry/Journey	3,157	4,231	12561	26	26		26	26
County Clerk-Recorder	Recorder/Elections Technician - Senior	3,655	4,442	12565	11	11		11	11

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
County Clerk-Recorder	Technology Solutions Analyst I/II	5,143	6,892	15711	2	2		2	2
County Clerk-Recorder	Technology Solutions Analyst - Senior	6,251	7,598	15722	2	2		2	2
	Department Total Allocated Positions				**65**	**65**		**65**	**65**
	Number of Funded Positions Recommended								**56**
	Department Total Number of Positions Filled 5-2-14								**50**
	Department Total Number of Extra Help FTEs 5-2-14								**1.22**
County Counsel (100-10450)									
County Counsel	Accountant-Auditor I/II	4,134	5,817	14625	1	0		0	0
County Counsel	Administrative Clerk - Senior	3,085	3,749	12204	1	0		0	0
County Counsel	Administrative Legal Clerk - Entry/Journey	2,798	3,749	12352	0	1		1	1
County Counsel	Administrative Services Officer	5,557	6,750	14702	0	1		1	1
County Counsel	Administrative Technician	3,837	4,664	14915	1	1		0	0
County Counsel	Chief Deputy County Counsel	12,074	14,674	19810	1	1		1	1
County Counsel	County Counsel	14,723	17,895	19909	1	1		1	1
County Counsel	Deputy County Counsel I/II/III/IV	6,914	11,556	19831	8	8		8	8
County Counsel	Deputy County Counsel - Senior	9,994	12,147	19811	3	3		3	3
County Counsel	Deputy County Counsel - Supervising	10,714	13,023	19828	3	3		3	3
County Counsel	Legal Secretary - Entry/Journey	3,085	4,134	12306	4	4		4	4
County Counsel	Legal Secretary - Senior	3,749	4,558	12307	2	2		2	2
County Counsel	Secretary to County Counsel	3,931	4,778	12331	1	1		1	1
County Counsel	Staff Services Analyst I/II	4,664	6,251	14710	0	0		1	1
	Department Total Allocated Positions				**26**	**26**		**26**	**26**
	Number of Funded Positions Recommended								**23**
	Department Total Number of Positions Filled 5-2-14								**20**
	Department Total Number of Extra Help FTEs 5-2-14								**0.38**
County Executive Office (100-10040)									
Administration	Account Clerk Entry/Journey	2,864	3,837	12403	1	1		1	1
Administration	Accountant-Auditor I/II	4,134	5,817	14625	1	1		1	1
Administration	Accountant-Auditor Senior	5,540	6,734	14622	1	1		1	1
Administration	Accounting Technician	3,749	4,558	12406	1	1		1	1
Administration	Administrative and Fiscal Operations Manager	7,055	8,573	14704	1	1		1	1
Administration	Administrative Secretary	3,481	4,231	12308	2	2		2	2
Administration	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Administration	Administrative Technician	3,837	4,664	14915	3	2		2	2
Administration	Budget Analyst	6,261	7,609	14700	1	1		1	1
Administration	Chief Assistant County Executive Officer	16,598	20,174	11714	1	1		1	1
Administration	County Executive Officer	17,436	21,193	19912	1	1		1	1
Administration	Deputy County Executive Officer	9,994	12,147	19857	0	0		1	1
Administration	Executive Assistant	4,235	5,147	11711	1	1		1	1
Administration	Executive Secretary	3,837	4,664	12321	2	2		2	2
Administration	Finance & Budget Operations Manager	9,415	11,443	19817	1	1		1	1
Administration	Management Analyst I/II/Senior	5,446	7,996	13573	10	10		10	10
Administration	Principal Management Analyst	8,190	9,955	19885	4	4		3	3
Administration	Staff Services Analyst I/II	4,664	6,251	14710	0	1		1	1
	Subtotal Allocated Positions				32	32		32	32
	Number of Funded Positions Recommended								26
	Number of Positions Filled 5-2-14								23
	Number of Extra Help FTEs 5-2-14								0.00
County Executive Office - Board of Supervisors (100-10010)									
Board of Supervisors	Administrative Aide I/II	5,268	7,060	19801	2	2		1	1
Board of Supervisors	Administrative Aide Senior	6,580	7,996	19803	0	1		1	1
Board of Supervisors	Administrative Secretary	3,481	4,231	12308	2	2		2	2
Board of Supervisors	Executive Assistant	4,235	5,147	11711	1	1		1	1
Board of Supervisors	Executive Secretary	3,837	4,664	12321	0	1		1	1
Board of Supervisors	Principal Management Analyst	8,190	9,955	19885	1	1		1	1
Board of Supervisors	Public Information Assistant	5,446	6,621	14922	0	2		2	2
Board of Supervisors	Public Information Officer	7,193	8,748	19832	0	1		1	1
Board of Supervisors	Supervisor	0	2,500	19501	5	5		5	5
	Subtotal Allocated Positions				11	16		15	15
	Number of Funded Positions Recommended								15
	Number of Positions Filled 5-2-14								14
	Number of Extra Help FTEs 5-2-14								0.70

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
County Executive Office - Clerk of the Board of Supervisors (100-10020)									
Clerk of the Board	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		1	1
Clerk of the Board	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Clerk of the Board	Board/Commission Clerk - Senior	3,481	4,231	12324	2	2		2	2
Clerk of the Board	Board/Commission Clerk - Snr (Part Time) 50%	3,481	4,231	12324	1	1		1	1
Clerk of the Board	Board/Commission Clerk - Supervising	3,837	4,664	11718	1	1		1	1
Clerk of the Board	Clerk of the Board of Supervisors	6,580	7,996	19812	1	1		1	1
	Subtotal Allocated Positions				7	7		7	7
	Number of Funded Positions Recommended								6
	Number of Positions Filled 5-2-14								6
	Number of Extra Help FTEs 5-2-14								0.00
County Executive Office (100-11120)									
Economic Development	Director of Economic Development	8,190	9,955	19924	1	1		1	1
Economic Development	Economic Development Specialist Senior	5,953	7,236	15594	1	0		0	0
Economic Development	Executive Secretary	3,837	4,664	12321	1	1		1	1
Economic Development	Film Office Program Manager	5,808	7,060	11751*	0	1		1	1
Economic Development	Principal Management Analyst	8,190	9,955	19885	0	1		1	1
	Subtotal Allocated Positions				3	4		4	4
	Number of Funded Positions Recommended								4
	Number of Positions Filled 5-2-14								3
	Number of Extra Help FTEs 5-2-14								0.84
	* Ordinance 5717-B, 7-9-13								
County Executive Office Emergency Services & Community Outreach (100-22310)									
Emergency Svcs & Comm Outreach	Administrative Aide Senior	6,580	7,996	19803	1	0		0	0
Emergency Svcs & Comm Outreach	Assistant Director of Emergency Services	8,606	10,464	19815	1	1		1	1
Emergency Svcs & Comm Outreach	Emergency Services Coordinator	5,838	7,098	15713	0	0		1	1
Emergency Svcs & Comm Outreach	Emergency Services Program Manager	6,985	8,492	19822	1	1		1	1
Emergency Svcs & Comm Outreach	Emergency Services Specialist I/II	3,837	5,143	11732	1	1		1	1
Emergency Svcs & Comm Outreach	Emergency Services Specialist-Senior	4,898	5,953	15714	1	1		0	1
Emergency Svcs & Comm Outreach	Executive Secretary	3,837	4,664	12321	1	0		1	0
Emergency Svcs & Comm Outreach	Management Analyst Senior	6,580	7,996	13573	1	1		1	0
Emergency Svcs & Comm Outreach	Public Information Assistant	5,446	6,621	14922	2	0		0	0
Emergency Svcs & Comm Outreach	Public Information Officer	7,193	8,748	19832	1	0		0	0
	Subtotal Allocated Positions				10	5		6	5
	Number of Funded Positions Recommended								4
	Number of Positions Filled 5-2-14								4
	Number of Extra Help FTEs 5-2-14								0.00
County Executive Office (100-12000)									
Organizational Development	Administrative Technician	3,837	4,664	14915	1	1		1	1
Organizational Development	Secretary - Entry/Journey	2,597	3,481	12303	1	1		1	1
Organizational Development	Training & Organizational Dev Analyst I/II	5,446	7,240	14749	1	1		1	1
Organizational Development	Training & Organizational Dev Analyst - Senior	6,580	7,996	14753	1	1		1	1
	Subtotal Allocated Positions				4	4		4	4
	Number of Funded Positions Recommended								4
	Number of Positions Filled 5-2-14								3
	Number of Extra Help FTEs 5-2-14								0.00
County Executive Office 270800-09800 Risk Management - General Liability									
Risk Management - Gen Liability	Administrative Technician	3,837	4,664	14915	1	1		1	1
Risk Management - Gen Liability	Assistant Risk Manager	8,190	9,955	14759	1	1		1	1
Risk Management - Gen Liability	Deputy County Executive Officer	9,994	12,147	19857	1	1		1	1
Risk Management - Gen Liability	Executive Secretary	3,837	4,664	12321	1	1		1	1
Risk Management - Gen Liability	Management Analyst I/II	5,446	7,240	14760	1	1		1	1
Risk Management - Gen Liability	Risk Management Administrator	6,580	7,996	19836	1	1		1	1
Risk Management - Gen Liability	Risk Management Investigator	6,580	7,996	14754	1	1		1	1
	Subtotal Allocated Positions				7	7		7	7
	Number of Funded Positions Recommended								7
	Number of Positions Filled 5-2-14								7
	Number of Extra Help FTEs 5-2-14								0.00
County Executive Office 270810-09810 Risk Management - Workers Compensation									
Risk Management - Workers Comp	Administrative Technician	3,837	4,664	14915	2	2		2	2
Risk Management - Workers Comp	ADA/Leave Coordinator	6,580	7,996	15725	1	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Risk Management - Workers Comp	Risk Management Administrator	6,580	7,996	19836	1	1		1	1
Risk Management - Workers Comp	Safety Officer	6,261	7,609	14752	1	1		1	1
	Subtotal Allocated Positions				5	5		5	5
	Number of Funded Positions Recommended								5
	Number of Positions Filled 5-2-14								5
	Number of Extra Help FTEs 5-2-14								0.00
	Department Total Allocated Positions				**79**	**80**		**80**	**79**
	Number of Funded Positions Recommended								**71**
	Department Total Number of Positions Filled 5-2-14								**65**
	Department Total Number of Extra Help FTEs 5-2-14								**1.54**
District Attorney (110-21710)									
District Attorney	Account Clerk - Senior	3,315	4,029	12404	1	1		1	1
District Attorney	Administrative Clerk - Entry/Journey	2,538	3,401	12203	8	7		7	7
District Attorney	Administrative Clerk - Senior	3,085	3,749	12204	2	3		3	3
District Attorney	Administrative Legal Clerk - Entry/Journey	2,798	3,749	12352	4	4		4	4
District Attorney	Administrative Legal Clerk - Senior	3,401	4,134	12354	3	3		2	2
District Attorney	Administrative Legal Supervisor	3,937	4,785	12325	1	1		1	1
District Attorney	Administrative Secretary	3,481	4,231	12308	0	0		1	1
District Attorney	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
District Attorney	Administrative Technician	3,837	4,664	14915	2	2		2	2
District Attorney	Assistant District Attorney	11,951	14,531	19806	1	1		1	1
District Attorney	Claims Specialist I/II	3,239	4,341	12856	2	2		2	2
District Attorney	Claims Specialist - Senior	3,937	4,785	12857	1	1		1	1
District Attorney	Community Service Officer I/II	3,315	4,442	16610	2	2		2	2
District Attorney	Deputy District Attorney I/II/III/IV	6,563	10,968	14123	32	32		32	32
District Attorney	Deputy District Attorney - Senior	9,475	11,517	14122	4	4		4	4
District Attorney	Deputy District Attorney - Supervising	10,714	13,023	19875	6	6		6	6
District Attorney	District Attorney	13,650	16,593	19506	1	1		1	1
District Attorney	Executive Secretary	3,837	4,664	12321	1	1		1	1
District Attorney	Investigative Assistant	4,134	5,025	15430	1	1		1	1
District Attorney	Investigator - Chief District Attorney	7,935	9,811	13831*	1	1		1	1
District Attorney	Investigator-District Attorney	6,534	7,926	16103*	9	9		10	10
District Attorney	Investigator - Supervising District Attorney	7,030	8,693	13833*	1	1		1	1
District Attorney	Investigator-Welfare Fraud/Child Support	6,534	7,926	16625*	1	1		1	1
District Attorney	Legal Secretary - Entry/Journey	3,085	4,134	12306	26	26		25	25
District Attorney	Legal Secretary - Senior	3,749	4,558	12307	5	5		5	5
District Attorney	Paralegal I/II	3,571	4,785	15422	0	0		1	1
District Attorney	Secretary - Entry/Journey	2,597	3,481	12303	1	1		0	0
District Attorney	Technology Solutions Analyst I/II	5,143	6,892	15711	2	2		2	2
District Attorney	Victim-Witness Advocate I/II	3,239	4,341	12851	4	4		4	4
District Attorney	Victim-Witness Advocate - Senior	3,937	4,785	12852	1	1		1	1
District Attorney	Victim-Witness Supervisor	4,341	5,276	13404	1	1		1	1
	Department Total Allocated Positions				**125**	**125**		**125**	**125**
	Number of Funded Positions Recommended								**108**
	Department Total Number of Positions Filled 5-2-14								**100**
	Department Total Number of Extra Help FTEs 5-2-14								**1.16**
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Facility Services (100-11250)									
Administration	Account Clerk - Entry/Journey	2,864	3,837	12403	2	2		2	2
Administration	Accountant-Auditor I/II	4,134	5,817	14625	2	2		2	2
Administration	Accounting Technician	3,749	4,558	12406	1	1		1	1
Administration	Administrative Services Manager	8,029	9,757	19807	1	1		1	1
Administration	Administrative Services Officer	5,557	6,750	14702	1	1		1	1
Administration	Administrative Services Officer Senior	6,261	7,609	14703	1	1		1	1
Administration	Administrative Technician	3,837	4,664	14915	1	1		1	1
Administration	Assistant Director of Facility Services	10,398	12,638	19851	1	1		1	1
Administration	Director of Facility Services	11,480	13,955	19917	1	1		1	1
Administration	Executive Secretary	3,837	4,664	12321	1	1		1	1
Administration	Secretary Entry/Journey	2,597	3,481	12303	1	1		1	1
Administration	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
	Subtotal Allocated Positions				14	14		14	14
	Number of Funded Positions Recommended								14
	Number of Positions Filled 5-2-14								13
	Number of Extra Help FTEs 5-2-14								0.00

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Facility Services (100-10650)									
Building Maintenance	Administrative Dispatcher	3,401	4,134	12506	1	1		1	1
Building Maintenance	Assistant Building Maintenance Superintendent	5,953	7,236	13553	1	1		1	1
Building Maintenance	Building Crafts Mechanic - Senior	4,442	5,400	11413	15	15		15	15
Building Maintenance	Building Crafts Mechanic - Supervising	4,898	5,953	13115	4	2		2	2
Building Maintenance	Building Crafts Mechanic - Supervising Senior	5,540	6,734	13113	0	2		2	2
Building Maintenance	Building Maintenance Superintendent	7,637	9,284	13114	1	1		1	1
Building Maintenance	Custodian I/II	2,538	3,401	11101	32	32		32	32
Building Maintenance	Custodian - Senior	3,085	3,749	11104	5	5		5	5
Building Maintenance	Custodian - Supervising	3,401	4,134	11102	5	5		5	5
Building Maintenance	Fire Application Technician	5,143	6,251	11736	1	1		1	1
Building Maintenance	Maintenance Worker/Building Crafts Mechanic	3,401	4,898	11411	10	10		10	10
Building Maintenance	Refrigeration & Air Conditioning Mechanic - Senior	4,785	5,817	1416	1	1		1	1
Building Maintenance	Storekeeper - Senior	3,401	4,134	12811	1	1		1	1
	Subtotal Allocated Positions				77	77		77	77
	Number of Funded Positions Recommended								47
	Number of Positions Filled 5-2-14								43
	Number of Extra Help FTEs 5-2-14								0.48
Facility Services (100-10670)									
Property Management	Administrative Technician	3,837	4,664	14915*	0	0		1	1
Property Management	Architect	6,734	8,185	14212*	0	0		1	1
Property Management	Project Manager I/II	4,785	6,413	14793*	0	0		1	1
Property Management	Project Manager - Senior	5,817	7,070	14794*	0	0		3	3
Property Management	Property Manager	7,268	8,835	13522*	0	0		1	1
	Subtotal Allocated Positions				0	0		7	7
	Number of Funded Positions Recommended								7
	Number of Positions Filled 5-2-14								0
	Number of Extra Help FTEs 5-2-14								0.00
	* Positions tranferred from Dewitt Development								
Facility Services (140-10780)									
Capital Improvements	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Capital Improvements	Architect	6,734	8,185	14212	4	4		4	4
Capital Improvements	Architect - Senior	7,424	9,024	14213	2	2		2	2
Capital Improvements	Capital Improvements Manager	8,521	10,358	13545	1	1		1	1
Capital Improvements	Dep Dir of Facility Services - Capital Facilities	9,046	10,996	11735	1	1		1	1
Capital Improvements	Engineering Technician I/II	4,134	5,817	15576	2	2		2	2
Capital Improvements	Project Manager I/II	4,785	6,413	14793	2	2		2	2
Capital Improvements	Project Manager - Senior	5,817	7,070	14794	4	3		3	3
	Subtotal Allocated Positions				17	16		16	16
	Number of Funded Positions Recommended								12
	Number of Positions Filled 5-2-14								8
	Number of Extra Help FTEs 5-2-14								0.00
Facility Services (220600-06200)									
Dewitt Development	Administrative Technician	3,837	4,664	14915*	1	1		0	0
Dewitt Development	Architect	6,734	8,185	14212*	1	1		0	0
Dewitt Development	Project Manager I/II	4,785	6,413	14793*	1	1		0	0
Dewitt Development	Project Manager - Senior	5,817	7,070	14794*	2	3		0	0
Dewitt Development	Property Manager	7,268	8,835	13522*	1	1		0	0
	Subtotal Allocated Positions				6	7		0	0
	Number of Funded Positions Recommended								0
	Number of Positions Filled 5-2-14								7
	Number of Extra Help FTEs 5-2-14								0.00
	* Positions tranferred to Property Management								
Facility Services (100-74250)									
Parks & Grounds	Dep Dir of Facility Svcs - Parks, Property & Museums	8,606	10,464	19863	1	1		1	1
Parks & Grounds	Maintenance Worker/Parks & Grounds Worker	3,401	4,341	11462	15	15		15	15
Parks & Grounds	Parks Administrator	8,110	9,857	13582	1	1		1	1
Parks & Grounds	Parks and Grounds Superintendent	5,540	6,734	13583	1	1		1	1
Parks & Grounds	Parks & Grounds Worker - Senior	3,937	4,785	11404	3	3		3	3
Parks & Grounds	Parks & Grounds Worker - Senior Supervising	4,785	5,817	13108	2	2		2	2
Parks & Grounds	Parks & Grounds Worker - Supervising	4,341	5,276	11465	4	4		4	4
Parks & Grounds	Planner - Assistant/Associate	4,898	6,734	14222	1	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Parks & Grounds	Planner - Senior	6,251	7,598	14223	1	1		1	1
Parks & Grounds	Secretary - Entry/Journey	2,597	3,481	12303	1	1		1	1
	Subtotal Allocated Positions				30	30		30	30
	Number of Funded Positions Recommended								24
	Number of Positions Filled 5-2-14								24
	Number of Extra Help FTEs 5-2-14								1.88
Facility Services (100-74300)									
Museums	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Museums	Exhibit Preparator	3,085	3,749	15412	1	1		1	1
Museums	Museums Administrator	7,193	8,748	19931	1	1		1	1
Museums	Museum Curator	3,401	4,134	14780	3	3		3	3
Museums	Museum Program Manager	5,080	6,174	13585	1	1		1	1
	Subtotal Allocated Positions				7	7		7	7
	Number of Funded Positions Recommended								6
	Number of Positions Filled 5-2-14								5
	Number of Extra Help FTEs 5-2-14								1.17
Facility Services (260800-06280)									
Environmental Utilities	Administrative Clerk - Senior	3,085	3,749	12204	2	2		2	2
Environmental Utilities	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Environmental Utilities	Civil Engineer - Associate	6,892	8,377	14203	5	5		5	5
Environmental Utilities	Civil Engineer - Senior	7,978	9,697	13517	3	3		3	3
Environmental Utilities	Deputy Dir-Environmental Engineering & Utilities	9,511	11,556	19865	1	1		1	1
Environmental Utilities	Engineer/Engineer - Junior/Assistant	5,143	7,236	14202	1	1		1	1
Environmental Utilities	Engineering Technician I/II	4,134	5,817	15576	4	4		4	4
Environmental Utilities	Environmental Engineering Program Mgr	8,868	10,780	14785	2	2		2	2
Environmental Utilities	Environmental Resource Specialist	5,817	7,070	14540	2	2		2	2
Environmental Utilities	Geographic Information Systems Technician - Senior	5,143	6,251	14867	1	1		1	1
Environmental Utilities	Laboratory Technician - Senior	4,664	5,670	11304	2	2		2	2
Environmental Utilities	Maintenance Worker/Utility Service Worker	3,401	4,898	11307	16	16		16	16
Environmental Utilities	Planner - Senior	6,251	7,598	14223	1	1		1	1
Environmental Utilities	Project Manager - Senior	5,817	7,070	14794	1	1		1	1
Environmental Utilities	Secretary - Entry/Journey	2,597	3,481	12303	2	2		2	2
Environmental Utilities	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
Environmental Utilities	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Environmental Utilities	Utility Operations Supervisor	5,540	6,734	13102	1	1		1	1
Environmental Utilities	Utility Program Manager	8,029	9,757	13519	1	1		1	1
Environmental Utilities	Utility Service Worker - Senior	4,558	5,540	11301	5	5		5	5
Environmental Utilities	Utility Service Worker - Supervising	5,025	6,108	13103	2	2		2	2
Environmental Utilities	Waste Disposal Site Attendant	3,157	3,837	11455	7	7		7	7
Environmental Utilities	Waste Disposal Site Attendant - Senior	3,481	4,231	11456	1	1		1	1
Environmental Utilities	Waste Disposal Site Supervisor	3,837	4,664	13106	1	1		1	1
Environmental Utilities	Wastewater Laboratory Technician	4,134	5,025	11312	1	1		1	1
Environmental Utilities	Wastewater Plant Operator Trainee/Grade /II/III	3,655	5,540	11306	6	6		6	6
Environmental Utilities	Wastewater Plant Operator- Supervising	5,025	6,108	11309	1	1		1	1
	Subtotal Allocated Positions				72	72		72	72
	Number of Funded Positions Recommended								67
	Number of Positions Filled 5-2-14								56
	Number of Extra Help FTEs 5-2-14								0.59
	Department Total Allocated Positions				**223**	**223**		**223**	**223**
	Number of Funded Positions Recommended								**177**
	Department Total Number of Positions Filled 5-2-14								**156**
	Department Total Number of Extra Help FTEs 5-2-14								**4.12**
Farm Advisor (100-64100)									
Farm Advisor	Administrative Clerk - Senior	3,085	3,749	12204	2	2		2	2
Farm Advisor	Executive Secretary	3,837	4,664	12321	1	1		1	1
	Department Total Allocated Positions				**3**	**3**		**3**	**3**
	Number of Funded Positions Recommended								**3**
	Department Total Number of Positions Filled 5-2-14								**3**
	Department Total Number of Extra Help FTEs 5-2-14								**0.23**
Health & Human Services (100-42000)									
Administration	Account Clerk - Entry/Journey	2,864	3,837	12403	22	21		16	16
Administration	Account Clerk - Senior	3,315	4,029	12404	9	9		11	11
Administration	Accountant-Auditor I/II	4,134	5,817	14625	8	8		8	8

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Administration	Accountant-Auditor - Senior	5,540	6,734	14622	1	1		1	1
Administration	Accounting Technician	3,749	4,558	12406	5	5		6	6
Administration	Administrative and Fiscal Operations Manager	7,055	8,573	14704	4	4		4	4
Administration	Administrative Clerk - Entry/Journey	2,538	3,401	12203	2	2		2	2
Administration	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Administration	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Administration	Administrative Services Officer	5,557	6,750	14702	1	1		0	0
Administration	Administrative Services Officer Senior	6,261	7,609	14703	0	0		1	1
Administration	Administrative Technician	3,837	4,664	14915	3	3		1	1
Administration	Assistant Director of Health & Human Services	11,376	13,823	19816	1	1		1	1
Administration	Client Services Program Director	9,228	11,220	19850	0	0		1	1
Administration	Client Services Program Manager	7,488	9,103	13645	2	2		2	2
Administration	Collection Agent I/II	3,157	4,231	14881	1	1		1	1
Administration	Collection Agent - Senior	4,029	4,898	14883	1	1		1	1
Administration	Dir of Administrative Svcs - Health & Human Svcs	9,415	11,443	19849	1	1		0	0
Administration	Dir of Health & Human Svcs/County Health Officer	17,091	20,777	19926*	1	1		0	0
Administration	Director of Health & Human Svcs	12,808	15,572	19925*	0	1		1	1
Administration	Executive Secretary	3,837	4,664	12321	1	1		1	1
Administration	Health Officer	13,740	16,701	19824**	0	1		1	1
Administration	Personnel Analyst I/II	5,446	7,240	14762	2	2		0	0
Administration	Personnel Analyst - Senior	6,580	7,996	14763	1	1		0	0
Administration	Personnel Services Manager	7,268	8,835	14765	1	0		0	0
Administration	Project Manager - Senior	5,817	7,070	14794	1	0		0	0
Administration	Staff Services Analyst I/II	4,664	6,251	14710	1	1		3	3
Administration	Staff Services Analyst - Senior	5,670	6,892	14711	1	1		1	1
	Subtotal Allocated Positions				72	71		65	65
	Number of Funded Positions Recommended								59
	Number of Positions Filled 5-2-14								58
	Number of Extra Help FTEs 5-2-14								1.25
	* Ordinance 5718-B, 7-9-13								
	** Ordinance 5722-B, 8-20-13								
Health & Human Services (100-42930)									
Adult System of Care	Administrative Clerk - Entry/Journey	2,538	3,401	12203	15	13		13	13
Adult System of Care	Administrative Clerk - Senior	3,085	3,749	12204	5	5		6	6
Adult System of Care	Administrative Secretary	3,481	4,231	12308	2	2		1	1
Adult System of Care	Administrative Supervisor	3,401	4,134	13401	1	1		1	1
Adult System of Care	Administrative Technician	3,837	4,664	14915	0	0		1	1
Adult System of Care	Assistant Client Services Program Director	8,190	9,955	11717	1	1		1	1
Adult System of Care	Chief Physician	13,335	16,210	19825	1	1	**	1	1
Adult System of Care	Client Services Assistant I/II	3,239	4,341	16805	10	8		8	8
Adult System of Care	Client Services Counselor I/II/Senior	3,837	5,540	14452	28	22		22	22
Adult System of Care	Client Services Practitioner I/II/Senior	4,785	6,563	14465	38	38		38	38
Adult System of Care	Client Services Program Director	9,228	11,220	19850	1	1		1	1
Adult System of Care	Client Services Program Manager	7,488	9,103	13645	6	6		6	6
Adult System of Care	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	2	1		0	0
Adult System of Care	Client Services Program Supervisor	5,953	7,236	13621	12	12		12	12
Adult System of Care	Patient Rights Advocate	4,341	5,276	14421	1	1		1	1
Adult System of Care	Physician	12,376	15,044	19838*	4	4	**	4	4
Adult System of Care	Psychiatric Nurse I/II	5,025	6,734	14330	3	3		3	3
Adult System of Care	Psychiatric Nurse - Supervising	6,251	7,598	13560	3	2		2	2
Adult System of Care	Public Administrator Assistant	4,134	5,025	11501	1	1		1	1
Adult System of Care	Public Health Nurse I/II/Senior	5,276	7,598	14304	1	1		1	1
Adult System of Care	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
	Subtotal Allocated Positions				136	124		124	124
	Number of Funded Positions Recommended								119
	Number of Positions Filled 5-2-14								102
	Number of Extra Help FTEs 5-2-14								8.83
	* Ordinance 5712-B, 6-18-13								
	** Ordinance 5713-B, 6-18-13								
Health & Human Services (100-42970)									
Children's System of Care	Administrative Clerk - Entry/Journey	2,538	3,401	12203	16	10		10	10
Children's System of Care	Administrative Clerk - Senior	3,085	3,749	12204	13	11		11	11
Children's System of Care	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Children's System of Care	Administrative Supervisor	3,401	4,134	13401	3	3		3	3
Children's System of Care	Administrative Technician	3,837	4,664	14915	1	1		1	1
Children's System of Care	Assistant Client Services Program Director	8,190	9,955	11717	1	1		1	1
Children's System of Care	Client Services Assistant I/II	3,239	4,341	16805	38	27		27	27

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Children's System of Care	Client Services Counselor I/II/Senior	3,837	5,540	14452	23	20		20	20
Children's System of Care	Client Services Practitioner I/II/Senior	4,785	6,563	14465	78	64		64	64
Children's System of Care	Client Services Program Director	9,228	11,220	19850	1	1		1	1
Children's System of Care	Client Services Program Manager	7,488	9,103	13645	5	5		5	5
Children's System of Care	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	6	5		5	5
Children's System of Care	Client Services Program Specialist - Supervising	4,785	5,817	13406	1	1		1	1
Children's System of Care	Client Services Program Supervisor	5,953	7,236	13621	19	17		17	17
Children's System of Care	Health Educator	4,664	5,670	14301	0	3		3	3
Children's System of Care	Physician (Part Time) 50%	12,376	15,044	19838*	2	2	**	2	2
Children's System of Care	Psychiatric Nurse - Supervising	6,251	7,598	13560	1	1		1	1
	Subtotal Allocated Positions				209	173		173	173
	Number of Funded Positions Recommended								164
	Number of Positions Filled 5-2-14								149
	Number of Extra Help FTEs 5-2-14								8.82
	* Ordinance 5712-B, 6-18-13								
	** Ordinance 5713-B, 6-18-13								
Health & Human Services (100-42950)									
Medical Clinics	Administrative Clerk - Entry/Journey	2,538	3,401	12203	10	10		10	10
Medical Clinics	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Medical Clinics	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Medical Clinics	Administrative Supervisor	3,401	4,134	13401	1	1		2	2
Medical Clinics	Chief Physician	13,335	16,210	19825	1	1	**	1	1
Medical Clinics	Client Services Assistant	3,239	4,341	16805	0	0		1	1
Medical Clinics	Client Services Program Manager	7,488	9,103	13645	1	1		1	1
Medical Clinics	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	2	2		1	1
Medical Clinics	Client Services Program Supervisor	5,953	7,236	13621	0	1		1	1
Medical Clinics	Community Health Aide I/II or Medical Assistant	2,727	4,231	15609	3	2		2	2
Medical Clinics	Dental Assistant I/II	3,315	4,442	15607	4	1		1	1
Medical Clinics	Dentist	9,235	11,226	19630	3	1		1	1
Medical Clinics	Licensed Vocational Nurse	4,029	4,898	15610	1	1		1	1
Medical Clinics	Medical Assistant	3,481	4,231	15609	2	2		2	2
Medical Clinics	Midlevel Practitioner I/II/Senior	6,251	9,235	13554	5	4		4	4
Medical Clinics	Pharmacist	7,598	9,235	19839	1	1		0	0
Medical Clinics	Pharmacy Technician	3,239	3,937	15600	1	1		0	0
Medical Clinics	Physician	12,376	15,044	19838*	3	3	**	4	4
Medical Clinics	Public Health Nurse - Supervising	6,892	8,377	13551	0	1		1	1
Medical Clinics	Registered Nurse (Part Time)	5,025	6,108	14305	4	4		4	4
Medical Clinics	Registered Nurse - Supervising	5,540	6,734	13552	1	1		1	1
Medical Clinics	Utility Review/Quality Assurance Coordinator	5,025	6,108	14315	0	1		1	1
	Subtotal Allocated Positions				45	41		41	41
	Number of Funded Positions Recommended								39
	Number of Positions Filled 5-2-14								29
	Number of Extra Help FTEs 5-2-14								12.75
	* Ordinance 5712-B, 6-18-13								
	** Ordinance 5713-B, 6-18-13								
Health & Human Services (100-42760)									
Public Health	Administrative Clerk - Entry/Journey	2,538	3,401	12203	8	5		5	5
Public Health	Administrative Clerk - Senior	3,085	3,749	12204	3	3		2	2
Public Health	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Public Health	Administrative Supervisor	3,401	4,134	13401	1	0		0	0
Public Health	Administrative Technician	3,837	4,664	14915	1	1		1	1
Public Health	Assistant Client Services Program Director	8,190	9,955	11717	1	1		1	1
Public Health	Client Services Counselor I/II/Senior	3,837	5,540	14452	1	0		0	0
Public Health	Client Services Practitioner I/II/Senior	4,785	6,563	14465	2	1		1	1
Public Health	Client Services Practitioner I/II/Senior (Part Time)	4,785	6,563	14465	1	1		1	1
Public Health	Client Services Program Director	9,228	11,220	19850	1	1		1	1
Public Health	Client Services Program Manager	7,488	9,103	13645	2	2		2	2
Public Health	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	10	5		5	5
Public Health	Client Services Program Supervisor	5,953	7,236	13621	3	2		2	2
Public Health	Health Educator	4,664	5,670	14301	8	4		4	4
Public Health	Laboratory Technician	4,134	5,025	15605	3	3		3	3
Public Health	Midlevel Practitioner I/II/Senior	6,251	9,235	13554	1	1		1	1
Public Health	Nutritionist I/II/Senior	4,341	6,108	14326	2	0		0	0
Public Health	Occupational Therapist I/II (Part Time)	5,276	7,070	14319	3	3		3	3
Public Health	Physical Therapist I/II (Part Time)	5,276	7,070	14320	2	2		2	2
Public Health	Physical Therapist - Senior (Part Time 50%)	6,413	7,795	15612	1	1		1	1
Public Health	Public Health Epidemiologist	5,400	6,563	14312	2	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Public Health	Public Health Laboratory Director	7,488	9,103	11710	1	1		1	1
Public Health	Public Health Microbiologist	4,785	5,817	14325	2	3		3	3
Public Health	Public Health Microbiologist - Senior	5,276	6,413	14332	1	1		1	1
Public Health	Public Health Nurse I/II/Senior	5,276	7,598	14304	20	15		15	15
Public Health	Public Health Nurse I/II/Senior (Part Time) 50%	5,276	7,598	14304	4	2		2	2
Public Health	Public Health Nurse - Supervising	6,892	8,377	13551	4	3		3	3
Public Health	Registered Nurse Supervising	5,540	6,734	13552	1	1		1	1
Public Health	Utility Review/Quality Assurance Coordinator	5,025	6,108	14315	1	0		0	0
Public Health	Vital Statistics Technician I/II	3,157	4,231	12564	2	2		2	2
	Subtotal Allocated Positions				93	66		65	65
	Number of Funded Positions Recommended								57
	Number of Positions Filled 5-2-14								50
	Number of Extra Help FTEs 5-2-14								4.37
Health & Human Services (103-53010)									
Housing Assistance	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	1	1		1	1
Housing Assistance	Client Services Program Specialist Supervising	4,785	5,817	13406	1	1		1	1
	Subtotal Allocated Positions				2	2		2	2
	Number of Funded Positions Recommended								2
	Number of Positions Filled 5-2-14								2
	Number of Extra Help FTEs 5-2-14								0.00
Health & Human Services (100-22390)									
Animal Services	Administrative Clerk - Entry/Journey	2,538	3,401	12203	2	1		1	1
Animal Services	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Animal Services	Administrative Dispatcher	3,401	4,134	12506	1	1		1	1
Animal Services	Animal Care Supervisor	3,937	4,785	16707	1	1		1	1
Animal Services	Animal Control Manager	7,488	9,103	11317	1	1		1	1
Animal Services	Animal Control Officer I/II	3,239	4,341	16702	9	8		8	8
Animal Services	Animal Control Officer - Supervising	4,134	5,025	13310	1	1		1	1
Animal Services	Animal Control Officer - Supervising Senior	4,341	5,276	13312	1	1		1	1
Animal Services	Kennel Attendant	3,085	3,749	16710	6	6		6	6
	Subtotal Allocated Positions				23	21		21	21
	Number of Funded Positions Recommended								19
	Number of Positions Filled 5-2-14								17
	Number of Extra Help FTEs 5-2-14								0.45
Health & Human Services (100-42820)									
Environmental Health	Administrative Clerk - Entry/Journey	2,538	3,401	12203	3	2		2	2
Environmental Health	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Environmental Health	Client Services Program Director	9,228	11,220	19850	1	1		1	1
Environmental Health	Client Services Program Manager	7,488	9,103	13645	0	1		1	1
Environmental Health	Client Services Program Supervisor	5,953	7,236	13621	1	1		1	1
Environmental Health	Env Health Specialist - Registered Asst/Assoc	5,025	6,734	14520	22	21		21	21
Environmental Health	Environmental Health Specialist - Registered Supv	6,413	7,795	13533	3	3		3	3
Environmental Health	Environmental Health Technical Specialist	5,817	7,070	14515	3	2		2	2
Environmental Health	Environmental Health Technician I/II	3,571	4,785	11722	6	4		4	4
Environmental Health	Environmental Health Technician Senior	4,341	5,276	11723	1	1		1	1
	Subtotal Allocated Positions				41	37		37	37
	Number of Funded Positions Recommended								31
	Number of Positions Filled 5-2-14								29
	Number of Extra Help FTEs 5-2-14								0.00
Health & Human Services (100-53070)									
Human Services	Administrative Clerk - Entry/Journey	2,538	3,401	12203	12	20		20	20
Human Services	Administrative Clerk - Senior	3,085	3,749	12204	10	14		15	15
Human Services	Administrative Secretary	3,481	4,231	12308	2	2		2	2
Human Services	Administrative Supervisor	3,401	4,134	13401	4	4		4	4
Human Services	Administrative Technician	3,837	4,664	14915	0	0		1	1
Human Services	Assistant Client Services Program Director	8,190	9,955	11717	1	1		1	1
Human Services	Central Services Worker	3,007	3,655	11620	2	2		2	2
Human Services	Client Services Counselor I/II/Senior	3,837	5,540	14452	19	27		27	27
Human Services	Client Services Program Director	9,228	11,220	19850	1	1		1	1
Human Services	Client Services Program Manager	7,488	9,103	13645	3	4		4	4
Human Services	Client Services Program Specialist I/II/Senior	3,239	4,785	15544	94	150		150	150
Human Services	Client Services Program Specialist - Supervising	4,785	5,817	13406	13	19		19	19
Human Services	Client Services Program Supervisor	5,953	7,236	13621	4	4		4	4
Human Services	Health Educator	4,664	5,670	14301	0	1		1	1
Human Services	Investigative Assistant	4,134	5,025	15430	1	2		2	2

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Human Services	Investigator - Welfare Fraud/Child Support	6,534	7,926	16625	2	2		2	2
Human Services	Investigator - Welfare Fraud - Supervising	7,024	8,520	11739	1	1		1	1
Human Services	Nutritionist I/II/Senior	4,341	6,108	14326	0	2		2	2
Human Services	Staff Services Analyst I/II	4,664	6,251	14710	0	1		0	0
Human Services	Staff Services Analyst - Senior	5,670	6,892	14711	1	1		1	1
	Subtotal Allocated Positions				170	258		259	259
	Number of Funded Positions Recommended								259
	Number of Positions Filled 5-2-14								225
	Number of Extra Help FTEs 5-2-14								9.47
	Department Total Allocated Positions				**791**	**793**		**787**	**787**
	Number of Funded Positions Recommended								**749**
	Department Total Number of Positions Filled 5-2-14								**661**
	Department Total Number of Extra Help FTEs 5-2-14								**45.94**
Library Services (160-64010)									
Library Services	Account Clerk - Entry/Journey	2,864	3,837	12403	0	0		1	1
Library Services	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		0	0
Library Services	Administrative Secretary	3,481	4,231	12308	0	0		1	1
Library Services	Administrative Services Officer	5,557	6,750	14702	1	1		0	1
Library Services	Administrative Services Officer - Senior	6,261	7,609	14703	0	0		1	0
Library Services	Assistant Director of Library Services	6,914	8,405	19833	1	1		1	1
Library Services	Director of Library Services	8,518	10,351	19911	1	1		1	1
Library Services	Librarian I/II	4,341	5,817	14771	2	2		3	3
Library Services	Librarian-Senior (Branch Manager)	5,276	6,413	14772	4	4		4	4
Library Services	Library Assistant I/II	3,481	4,664	15402	4	4		4	4
Library Services	Library Assistant-Senior (Branch Manager)	4,341	5,276	15404	1	1		1	1
Library Services	Library Assistant-Senior (Branch Manager) (PT)	4,341	5,276	15404	1	1		1	1
Library Services	Library Circulation Supervisor	4,341	5,276	12606	1	1		1	1
Library Services	Library Clerk - Entry/Journey	2,665	3,571	12603	9	9		7	7
Library Services	Library Clerk - Entry/Journey (Part Time)	2,665	3,571	12603	6	6		5	6
Library Services	Library Clerk - Senior	3,085	3,749	12604	2	2		2	2
Library Services	Library Clerk - Senior (Part Time)	3,085	3,749	12604	5	5		5	5
Library Services	Library Literacy Specialist (Part Time)	3,837	4,664	15401	1	1		1	1
Library Services	Library Aid/Page (Part Time)	1,731	2,104	12600	0	0		1	0
Library Services	Library Services Manager	5,838	7,098	14775	2	2		2	2
Library Services	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		0	0
	Department Total Allocated Positions				**43**	**43**		**42**	**42**
	Number of Funded Positions Recommended								**38**
	Department Total Number of Positions Filled 5-2-14								**34**
	Department Total Number of Extra Help FTEs 5-2-14								**9.61**
Personnel (100-10500)									
Personnel	Administrative Clerk - Entry/Journey	2,538	3,401	12203	2	2		2	2
Personnel	Administrative Clerk - Senior	3,085	3,749	12204	6	6		6	6
Personnel	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Personnel	Administrative Technician	3,837	4,664	14915	4	4		6	6
Personnel	Assistant Director of Personnel	8,606	10,464	19950	1	1		1	1
Personnel	Executive Secretary	3,837	4,664	12321	1	1		1	1
Personnel	Personnel Analyst I/II	5,446	7,240	14762	3	3		6	5
Personnel	Personnel Analyst - Senior	6,580	7,996	14763	2	2		2	2
Personnel	Personnel Director	9,991	12,139	17106	1	1		1	1
Personnel	Personnel Services Manager	7,268	8,835	14765	1	1		1	1
Personnel	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Personnel	Technology Solutions Analyst - Senior	6,251	7,598	15722	2	1		1	1
	Subtotal Allocated Positions				25	24		29	28
	Number of Funded Positions Recommended								25
	Number of Positions Filled 5-2-14								21
	Number of Extra Help FTEs 5-2-14								0.43
Personnel (100-11480)									
Employee Benefits	Accounting Technician	3,749	4,558	12406	1	1		1	1
Employee Benefits	Administrative Clerk - Senior	3,085	3,749	12204	2	2		2	2
Employee Benefits	Accountant-Auditor I/II	4,134	5,817	14625	0	0		1	0
Employee Benefits	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Employee Benefits	Administrative Technician	3,837	4,664	14915	2	2		2	2
Employee Benefits	Personnel Analyst I/II	5,446	7,240	14762	2	2		1	1
Employee Benefits	Personnel Analyst - Senior	6,580	7,996	14763	0	0		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Employee Benefits	Personnel Services Manager	7,268	8,835	14765	1	1		1	1
Employee Benefits	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
	Subtotal Allocated Positions				10	10		11	10
	Number of Funded Positions Recommended								10
	Number of Positions Filled 5-2-14								10
	Number of Extra Help FTEs 5-2-14								0.18
	Department Total Allocated Positions				**35**	**34**		**40**	**38**
	Number of Funded Positions Recommended								**35**
	Department Total Number of Positions Filled 5-2-14								**31**
	Department Total Number of Extra Help FTEs 5-2-14								**0.61**
Probation (110-22050)									
Probation Office	Account Clerk - Entry/Journey	2,864	3,837	12403	1	1		1	1
Probation Office	Accounting Technician	3,749	4,558	12406	1	1		1	1
Probation Office	Administrative Clerk - Entry/Journey	2,538	3,401	12203	10	1		0	0
Probation Office	Administrative Clerk - Senior	3,085	3,749	12204	6	0		0	0
Probation Office	Administrative Legal Clerk Entry/Journey	2,798	3,749	12352	0	9		10	10
Probation Office	Administrative Legal Clerk - Senior	3,401	4,134	12354	0	6		6	6
Probation Office	Adminisrative Legal Supervisor	3,937	4,785	12325	0	1		1	1
Probation Office	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Probation Office	Administrative Supervisor	3,401	4,134	13401	1	0		0	0
Probation Office	Assistant Chief Probation Officer	8,464	10,288	19884	1	1		1	1
Probation Office	Assistant Juvenile Detention Fac Superintendent	6,828	8,300	16202	1	1		1	1
Probation Office	Chief Probation Officer	10,367	12,601	19906	1	1		1	1
Probation Office	Deputy Probation Officer I/II - Field	4,011	5,581	14408	62	62		62	62
Probation Office	Deputy Probation Officer I/II - Institutions	3,579	4,875	14407	22	22		22	22
Probation Office	Deputy Probation Officer - Senior - Field	5,269	6,405	14411	9	9		9	9
Probation Office	Deputy Probation Officer - Senior - Institutions	4,591	5,581	14410	5	5		5	5
Probation Office	Deputy Probation Officer - Supervising - Field	6,060	7,366	14413	5	5		5	5
Probation Office	Deputy Probation Officer - Supervising - Instit	5,269	6,405	14412	5	5		5	5
Probation Office	Executive Secretary	3,837	4,664	12321	1	1		1	1
Probation Office	Information Technology Technician I/II	4,231	5,670	15704	1	0		0	0
Probation Office	Juvenile Detention Facility Superintendent	7,528	9,151	19886	1	1		1	1
Probation Office	Probation Assistant	3,401	4,134	12400	2	2		2	2
Probation Office	Probation Manager	6,828	8,300	13865	6	6		6	6
Probation Office	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
Probation Office	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Probation Office	Technology Solutions Analyst Senior	6,251	7,598	15722	1	1		1	1
	Subtotal Allocated Positions				145	144		144	144
	Number of Funded Positions Recommended								143
	Number of Positions Filled 5-2-14								131
	Number of Extra Help FTEs 5-2-14								2.80
Probation (250300-02030)									
Food Services	Account Clerk - Entry/Journey	2,864	3,837	12403	0	1		1	1
Food Services	Administrative Clerk - Senior	3,085	3,749	12204	1	0		0	0
Food Services	Cook	2,938	3,571	11207	9	9		9	9
Food Services	Cook - Senior	3,239	3,937	11210	1	1		1	1
Food Services	Food Service Manager	4,931	5,992	13480	1	1		1	1
Food Services	Food Service Supervisor	3,571	4,341	13479	1	1		1	1
	Subtotal Allocated Positions				13	13		13	13
	Number of Funded Positions Recommended								13
	Number of Positions Filled 5-2-14								12
	Number of Extra Help FTEs 5-2-14								2.77
	Department Total Allocated Positions				**158**	**157**		**157**	**157**
	Number of Funded Positions Recommended								**156**
	Department Total Number of Positions Filled 5-2-14								**143**
	Department Total Number of Extra Help FTEs 5-2-14								**5.57**
Public Works Administration (100-11280)									
Administration	Account Clerk - Entry/Journey	2,864	3,837	12403	2	1		1	1
Administration	Account Clerk - Senior	3,315	4,029	12404	1	1		1	1
Administration	Accountant-Auditor - Senior	5,540	6,734	14622	1	1		1	1
Administration	Accounting Technician	3,749	4,558	12406	1	1		1	1
Administration	Administrative Clerk - Senior (Part Time)	3,085	3,749	12204	1	1		1	1
Administration	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Administration	Director of Public Works-Road Commissioner	11,596	14,090	19928	1	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Administration	Executive Secretary	3,837	4,664	12321	1	1		1	1
Administration	Information Technology Technician I/II	4,231	5,670	15704	1	1		1	1
Administration	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
Administration	Technology Solutions Analyst - Senior	6,251	7,598	15722	1	1		1	1
	Subtotal Allocated Positions				12	11		11	11
	Number of Funded Positions Recommended								10
	Number of Positions Filled 5-2-14								9
	Number of Extra Help FTEs 5-2-14								0.00
Public Works Fleet Operations (250200-06300)									
Fleet Operations	Account Clerk - Entry/Journey	2,864	3,837	12403	1	1		0	0
Fleet Operations	Account Clerk - Senior	3,315	4,029	12404	1	1		1	1
Fleet Operations	Administrative Technician	3,837	4,664	14915	1	1		1	1
Fleet Operations	Assistant Fleet Services Superintendent	5,540	6,734	13303	1	1		1	1
Fleet Operations	Automotive Mechanic/Master Automotive Mech	3,937	5,276	11605	3	3		0	0
Fleet Operations	Equipment Mechanic/Master Equipment Mech	4,134	5,540	11613	8	8		11	11
Fleet Operations	Equipment Mechanic/Welder	4,898	5,953	11610	2	2		2	2
Fleet Operations	Equipment Mechanic/Welder (Part Time)	4,898	5,953	11610	1	1		1	1
Fleet Operations	Equipment Service Worker I/II	3,315	4,442	11602	8	8		9	9
Fleet Operations	Fleet Services Technician	4,558	5,540	15577	1	1		1	1
Fleet Operations	Mechanic - Supervising	5,025	6,108	13302	3	3		3	3
Fleet Operations	Public Works Manager	8,029	9,757	13875	1	1		1	1
Fleet Operations	Staff Services Analyst I/II	4,664	6,251	14710	0	0		1	1
	Subtotal Allocated Positions				31	31		32	32
	Number of Funded Positions Recommended								24
	Number of Positions Filled 5-2-14								20
	Number of Extra Help FTEs 5-2-14								0.53
Public Works NPDES (100-11410)									
NPDES	Civil Engineer - Associate	6,892	8,377	14203	1	1		1	1
NPDES	Engineer Assistant	5,953	7,236	14202	1	1		1	1
NPDES	Engineering Manager	8,868	10,780	19876	1	1		0	0
NPDES	Engineering Technician I/II	4,134	5,817	15576	1	1		1	1
NPDES	Geographic Information Systems Technician Senior	5,143	6,251	14867	1	1		1	1
	Subtotal Allocated Positions				5	5		4	4
	Number of Funded Positions Recommended								4
	Number of Positions Filled 5-2-14								4
	Number of Extra Help FTEs 5-2-14								0.74
Public Works Placer County Transit (210100-06000)									
Placer County Transit	Administrative Dispatcher	3,401	4,134	12506	1	1		1	1
Placer County Transit	Bus Driver I/II	2,538	3,749	11641	16	16		16	16
Placer County Transit	Bus Driver I/II (Part Time) 50%	2,538	3,749	11641	3	3		3	3
Placer County Transit	Bus Driver - Senior	3,571	4,341	11643	1	1		1	1
Placer County Transit	Equipment Service Worker I/II	3,315	4,442	11602	1	1		1	1
Placer County Transit	Public Works Manager	8,029	9,757	13875	1	1		1	1
Placer County Transit	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
Placer County Transit	Transportation Systems Supervisor - Senior	6,108	7,424	13251	1	1		1	1
Placer County Transit	Transportation Supervisor	4,029	4,898	13250	1	1		1	1
	Subtotal Allocated Positions				26	26		26	26
	Number of Funded Positions Recommended								24
	Number of Positions Filled 5-2-14								24
	Number of Extra Help FTEs 5-2-14								2.36
Public Works Engineering & Transportation (120-11320)									
Engineering & Transportation	Accounting Technician	3,749	4,558	12406	1	2		2	2
Engineering & Transportation	Administrative Clerk - Entry/Journey	2,538	3,401	12203	1	1		1	1
Engineering & Transportation	Administrative Secretary	3,481	4,231	12308	2	2		2	2
Engineering & Transportation	Administrative Technician	3,837	4,664	14915	2	1		1	1
Engineering & Transportation	Assistant Director of Public Works	10,195	12,393	19813	1	1		1	1
Engineering & Transportation	Civil Engineer - Associate	6,892	8,377	14203	9	9		9	9
Engineering & Transportation	Civil Engineer - Senior	7,978	9,697	13517	7	7		7	7
Engineering & Transportation	Deputy Director Public Works	9,700	11,790	19837	1	1		1	1
Engineering & Transportation	Engineer/Engineer - Junior/Assistant	5,143	7,236	14202	11	11		11	11
Engineering & Transportation	Engineering Manager	8,868	10,780	19876	0	0		1	1
Engineering & Transportation	Engineering Technician I/II	4,134	5,817	15576	4	4		4	4

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Engineering & Transportation	Right of Way Agent	6,251	7,598	14870	1	1		1	1
Engineering & Transportation	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
	Subtotal Allocated Positions				41	41		42	42
	Number of Funded Positions Recommended								38
	Number of Positions Filled 5-2-14								31
	Number of Extra Help FTEs 5-2-14								0.01
Public Works Road Maintenance(120-32600)									
Road Maintenance	Accounting Technician	3,749	4,558	12406	1	1		1	1
Road Maintenance	Administrative Clerk - Senior	3,085	3,749	12204	1	1		1	1
Road Maintenance	Assistant Road Superintendent	5,670	6,892	13527	1	1		1	1
Road Maintenance	Engineering Manager	8,868	10,780	19876	1	1		1	1
Road Maintenance	Engineering Technician I/II	4,134	5,817	15576	2	2		2	2
Road Maintenance	Equipment Operator - Senior	4,134	5,025	11503	22	25		25	25
Road Maintenance	Maintenance Worker/Equipment Operator	3,401	4,558	11502	30	35		35	35
Road Maintenance	Maintenance Worker/Traffic Sign Maint Worker	3,401	4,558	11510	5	1		1	1
Road Maintenance	Maintenance Worker/Tree Trimmer	3,401	4,558	11520	4	1		1	1
Road Maintenance	Road District Supervisor	4,558	5,540	13204	7	8		8	8
Road Maintenance	Road District Supervisor - Senior	5,025	6,108	13205	7	6		6	6
Road Maintenance	Traffic Sign Maintenance Worker - Senior	4,134	5,025	11511	2	1		1	1
Road Maintenance	Traffic Sign Supervisor	4,558	5,540	13214	1	1		1	1
Road Maintenance	Traffic Sign Supervisor - Senior	5,025	6,108	13215	1	1		1	1
Road Maintenance	Tree Maintenance Supervisor	4,558	5,540	13224	1	0		0	0
Road Maintenance	Tree Trimmer - Senior	4,134	5,025	11521	2	2		2	2
	Subtotal Allocated Positions				88	87		87	87
	Number of Funded Positions Recommended								74
	Number of Positions Filled 5-2-14								66
	Number of Extra Help FTEs 5-2-14								3.08
Public Works (210120-06020)									
Tahoe Area Rapid Transit	Administrative Dispatcher	3,401	4,134	12506	1	1		1	1
Tahoe Area Rapid Transit	Bus Driver I/II	2,538	3,749	11641	10	10		10	10
Tahoe Area Rapid Transit	Bus Driver I/II (Part Time) 50%	2,538	3,749	11641	2	2		2	2
Tahoe Area Rapid Transit	Bus Driver I/II (Part Time) 75%	2,538	3,749	11641	4	4		4	4
Tahoe Area Rapid Transit	Bus Driver - Senior	3,571	4,341	11643	1	1		1	1
Tahoe Area Rapid Transit	Transportation Supervisor	4,029	4,898	13250	1	1		1	1
	Subtotal Allocated Positions				19	19		19	19
	Number of Funded Positions Recommended								17
	Number of Positions Filled 5-2-14								15
	Number of Extra Help FTEs 5-2-14								2.62
	Department Total Allocated Positions				**222**	**220**		**221**	**221**
	Number of Funded Positions Recommended								**191**
	Department Total Number of Positions Filled 5-2-14								**169**
	Department Total Number of Extra Help FTEs 5-2-14								**9.34**
Sheriff Administration & Support (110-21930)									
Admin & Support	Account Clerk - Entry/Journey	2,864	3,837	12403	3	3		3	3
Admin & Support	Accountant-Auditor I/II	4,134	5,817	14625	1	2		2	2
Admin & Support	Accountant-Auditor Senior	5,540	6,734	14622	1	0		0	0
Admin & Support	Accounting Technician	3,749	4,558	12406	2	2		2	2
Admin & Support	Administrative Clerk - Senior	3,085	3,749	12204	3	3		3	3
Admin & Support	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Admin & Support	Administrative Services Manager	8,029	9,757	19807	1	1		1	1
Admin & Support	Administrative Services Officer-Senior	6,261	7,609	14703	1	2		2	2
Admin & Support	Administrative Technician	3,837	4,664	14915	3	3		3	3
Admin & Support	Assistant Sheriff	10,218	12,125	11733*	1	1		1	1
Admin & Support	Building Crafts Mechanic	4,029	4,898	11411	1	1		1	1
Admin & Support	Building Crafts Mechanic - Supervising Senior	5,540	6,734	13113	1	1		1	1
Admin & Support	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	1	1		1	1
Admin & Support	Equipment Service Worker I/II	3,315	4,442	11602	1	1		0	0
Admin & Support	Executive Secretary	3,837	4,664	12321	1	1		1	1
Admin & Support	Fleet Services Technician	4,558	5,540	15577	1	1		0	0
Admin & Support	Information Technology Analyst I/II	5,670	7,598	15716	3	3		3	3
Admin & Support	Information Technology Manager	8,438	10,260	19862	0	0		1	1
Admin & Support	Information Technology Supervisor	7,637	9,284	19864	1	1		1	1
Admin & Support	Information Technology Technician I/II	4,231	5,670	15704	2	2		2	2
Admin & Support	Public Information Specialist	4,898	5,953	11737	1	1		0	0
Admin & Support	Sheriff-Coroner-Marshal	12,382	15,051	19509	1	1		1	1

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Admin & Support	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
Admin & Support	Technology Solutions Analyst I/II	5,143	6,892	15711	2	2		2	2
Admin & Support	Technology Solutions Analyst - Senior	6,251	7,598	15722	1	1		1	1
Admin & Support	Undersheriff	11,240	13,337	19888*	1	1		1	1
	Subtotal Allocated Positions				36	37		35	35
	Number of Funded Positions Recommended								31
	Number of Positions Filled 5-2-14								30
	Number of Extra Help FTEs 5-2-14								4.22
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Sheriff Grants (110-21780)									
Grants	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	17	16		16	16
Grants	Information Technology Analyst I/II	5,670	7,598	15716	1	1		1	1
	Subtotal Allocated Positions				18	17		17	17
	Number of Funded Positions Recommended								16
	Number of Positions Filled 5-2-14								13
	Number of Extra Help FTEs 5-2-14								0.00
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Sheriff Tahoe Operations (110-21790)									
Tahoe Operations	Administrative Legal Clerk Entry/Journey	2,798	3,749	12352	3	3		3	3
Tahoe Operations	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Tahoe Operations	Community Service Officer I/II	3,315	4,442	16610	1	1		1	1
Tahoe Operations	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	31	32		32	32
Tahoe Operations	Equipment Service Worker I/II	3,315	4,442	11602	1	1		1	1
Tahoe Operations	Evidence Technician I/II	3,749	5,025	16403	1	1		1	1
Tahoe Operations	Investigative Assistant	4,134	5,025	15430	1	1		1	1
Tahoe Operations	Sheriff's Captain	8,765	10,655	13846*	1	1		1	1
Tahoe Operations	Sheriff's Lieutenant	7,821	9,519	13828*	1	2		2	2
Tahoe Operations	Sheriff's Sergeant	6,223	7,549	13820*	8	7		7	7
	Subtotal Allocated Positions				49	50		50	50
	Number of Funded Positions Recommended								46
	Number of Positions Filled 5-2-14								45
	Number of Extra Help FTEs 5-2-14								0.12
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Sheriff Protection & Prevention (110-21800)									
Protection & Prevention	Administrative Secretary	3,481	4,231	12308	3	3		3	3
Protection & Prevention	Administrative Technician	3,837	4,664	14915	1	1		1	1
Protection & Prevention	Community Service Officer I/II	3,315	4,442	16610	5	5		5	5
Protection & Prevention	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	98	98		98	98
Protection & Prevention	Investigative Assistant	4,134	5,025	15430	1	1		1	1
Protection & Prevention	Public Information Specialist	4,898	5,953	11737	0	0		1	1
Protection & Prevention	Secretary Entry/Journey	2,597	3,481	12303	1	0		0	0
Protection & Prevention	Sheriff's Captain	8,765	10,655	13846*	2	2		2	2
Protection & Prevention	Sheriff's Lieutenant	7,821	9,519	13828*	5	5		5	5
Protection & Prevention	Sheriff's Sergeant	6,223	7,549	13820*	18	18		18	18
Protection & Prevention	Staff Services Analyst I/II	4,664	6,251	14710	1	1		1	1
	Subtotal Allocated Positions				135	134		135	135
	Number of Funded Positions Recommended								130
	Number of Positions Filled 5-2-14								125
	Number of Extra Help FTEs 5-2-14								0.03
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Sheriff Support Services (110-21950)									
Support Services	Accounting Technician	3,749	4,558	12406	2	2		2	2
Support Services	Administrative Legal Clerk Entry/Journey	2,798	3,749	12352	8	8		8	8
Support Services	Administrative Legal Clerk - Senior	3,401	4,134	12354	3	3		3	3
Support Services	Administrative Legal Supervisor	3,937	4,785	12325	1	1		1	1
Support Services	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Support Services	Chief Deputy Coroner	5,558	6,779	11729*	1	1		1	1
Support Services	Dispatch Services Manager	6,261	7,609	11743	1	1		1	1
Support Services	Dispatch Services Supervisor	5,052	6,141	16430	2	2		2	2
Support Services	Equipment Service Worker I/II	3,315	4,442	11602	0	0		1	1
Support Services	Evidence Technician I/II	3,749	5,025	16403	4	4		4	4
Support Services	Evidence Technician - Supervising	4,558	5,540	16405	1	1		1	1
Support Services	Fleet Services Technician	4,558	5,540	15577	0	0		1	1
Support Services	Physician	12,376	15,044	19838	1	2	**	2	2
Support Services	Public Safety Dispatcher I/II	3,770	5,052	16426	18	18		18	18
Support Services	Public Safety Dispatcher - Supervising	4,583	5,570	16428	8	8		8	8

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Support Services	Sheriff's Captain	8,765	10,655	13846*	1	1		1	1
Support Services	Sheriff's Lieutenant	7,821	9,519	13828*	2	1	**	1	1
Support Services	Sheriff's Sergeant	6,223	7,549	13820*	1	1		1	1
	Subtotal Allocated Positions				55	55		57	57
	Number of Funded Positions Recommended								52
	Number of Positions Filled 5-2-14								48
	Number of Extra Help FTEs 5-2-14								6.55
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
	** Ordinance 5730-B, 11-12-13								
Sheriff Jail Corrections & Detention (110-22000)									
Jail Corrections	Accounting Technician	3,749	4,558	12406	2	2		2	2
Jail Corrections	Administrative Legal Clerk Entry/Journey	2,798	3,749	12352	26	26		26	26
Jail Corrections	Administrative Legal Clerk - Senior	3,401	4,134	12354	6	6		6	6
Jail Corrections	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Jail Corrections	Correctional Officer I/II	3,756	5,033	16331	80	80		65	65
Jail Corrections	Correctional Sergeant	4,565	5,549	16332	7	7		5	5
Jail Corrections	Correctional Support Program Manager	4,786	5,819	16418	1	1		1	1
Jail Corrections	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	46	46		45	45
Jail Corrections	Sheriff's Captain	8,765	10,655	13846*	1	1		1	1
Jail Corrections	Sheriff's Lieutenant	7,821	9,519	13828*	3	3		3	3
Jail Corrections	Sheriff's Sergeant	6,223	7,549	13820*	5	5		6	6
	Subtotal Allocated Positions				178	178		161	161
	Number of Funded Positions Recommended								159
	Number of Positions Filled 5-2-14								170
	Number of Extra Help FTEs 5-2-14								14.14
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
Sheriff South Placer Corrections & Detention (110-22001)									
SPACF	Administrative Legal Clerk Entry/Journey	2,798	3,749	12352	0	8		7	7
SPACF	Administrative Legal Clerk - Senior	3,401	4,134	12354	0	0		1	1
SPACF	Administrative Secretary	3,481	4,231	12308	0	1		1	1
SPACF	Correctional Officer I/II	3,756	5,033	16331	0	13		28	28
SPACF	Correctional Sergeant	4,565	5,549	16332	0	1		3	3
SPACF	Deputy Sheriff Trainee/I/II	4,476	6,306	16322*	0	8		9	9
SPACF	Sheriff's Lieutenant	7,821	9,519	13828*	0	1		1	1
SPACF	Sheriff's Sergeant	6,223	7,549	13820*	0	4		3	3
	Subtotal Allocated Positions				0	36		53	53
	Number of Funded Positions Recommended								50
	Number of Positions Filled 5-2-14								35
	Number of Extra Help FTEs 5-2-14								0.00
	* Salaries updated per Measure F Ord 5734-B, 2-25-14								
	Department Total Allocated Positions				**471**	**507**		**508**	**508**
	Number of Funded Positions Recommended								**489**
	Department Total Number of Positions Filled 5-2-14								**466**
	Department Total Number of Extra Help FTEs 5-2-14								**25.06**
Treasurer-Tax Collector (100-10340)									
Treasurer-Tax Collector	Account Clerk - Entry/Journey	2,864	3,837	12403	5	5		5	5
Treasurer-Tax Collector	Account Clerk - Senior	3,315	4,029	12404	2	2		2	2
Treasurer-Tax Collector	Accountant-Auditor I/II	4,134	5,817	14625	2	2		2	2
Treasurer-Tax Collector	Accountant-Auditor - Senior	5,540	6,734	14622	1	1		1	1
Treasurer-Tax Collector	Accounting Technician	3,749	4,558	12406	7	7		7	7
Treasurer-Tax Collector	Administrative Services Officer - Senior	6,261	7,609	14703	1	1		1	1
Treasurer-Tax Collector	Assistant Treasurer-Tax Collector	10,195	12,393	19823	1	1		1	1
Treasurer-Tax Collector	Chief Deputy Treasurer	8,438	10,260	19820	1	1		1	1
Treasurer-Tax Collector	Executive Secretary	3,837	4,664	12321	1	1		1	1
Treasurer-Tax Collector	Tax Collections Officer	6,261	7,609	11727	1	1		1	1
Treasurer-Tax Collector	Technology Solutions Analyst I/II	5,143	6,892	15711	1	1		1	1
Treasurer-Tax Collector	Treasurer-Tax Collector-Licenses Administrator	11,570	14,064	19511	1	1		1	1
Treasurer-Tax Collector	Treasurer-Tax Manager	8,110	9,857	19795	2	2		2	2
	Department Total Allocated Positions				**26**	**26**		**26**	**26**
	Number of Funded Positions Recommended								**25**
	Department Total Number of Positions Filled 5-2-14								**22**
	Department Total Number of Extra Help FTEs 5-2-14								**2.07**

FY 2014-15 Proposed Budget
Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2012-13	Est/Actual Alloc 2013-14		Dept Request 2014-15	CEO Recom 2014-15
Veterans Service Office (100-53650)									
Veterans Service Officer	Administrative Secretary	3,481	4,231	12308	1	1		1	1
Veterans Service Officer	Assistant Veterans Service Officer	4,029	4,898	14409	1	1		1	1
Veterans Service Officer	Client Services Program Spec I/II	3,239	4,341	15543	1	1		1	1
Veterans Service Officer	Veterans Service Officer	5,952	7,235	19913	1	1		1	1
	Department Total Allocated Positions				**4**	**4**		**4**	**4**
	Number of Funded Positions Recommended								**4**
	Department Total Number of Positions Filled 5-2-14								**3**
	Department Total Number of Extra Help FTEs 5-2-14								**0.81**
	TOTAL ALL ALLOCATED POSITIONS				**2,762**	**2,798**		**2,799**	**2,796**
	TOTAL ALL FUNDED POSITIONS RECOMMENDED								**2,516**
	TOTAL ALL ALLOCATED POSITIONS FILLED 5-2-14								**2,277**
	TOTAL ALL EXTRA HELP FTEs 5-2-14								**114.42**

County Organization

Western Placer County, CA

MASTER FIXED ASSET LIST
PROPOSED BUDGET
Fiscal Year 2014-15

Fund/ Approp	Department/Division	Item	Detail	Total
GENERAL FUND -- 100				
100 / 22210	Agricultural Commissioner/Sealer	ATV	7,500	
		Subtotal:		7,500
100 / 10250	Auditor Controller	Scanners (2)	30,000	
		Subtotal:		30,000
100 / 22300	County Clerk Recorder	Map Plotters (2)	18,000	
		Surveillance Camera System Additions	10,000	
		Recorder SQL Server	9,000	
		Recorder Image Repository	10,000	
		Kodak Archive Writer	65,000	
		Map Scanner	21,000	
		Document Scanner	23,000	
		Recorder Server (2)	30,000	
		Ballot Room Surveillance Camera	1,000	
		EIMS Servers (2)	40,000	
		Mail Sorting Equipment & Signature Recognition Softwa	300,000	
		Ballot on Demand Printing Equipment	58,000	
		Elections Server	9,000	
		Subtotal:		594,000
100 / 22390	HHS - Animal Services	Livestock Trailer	10,745	
		Truck Box for Animal Control Vehicle	22,515	
		Subtotal:		33,260
100 / 42760	HHS - Public Health	Microscope for Public Health Lab	15,000	
		Public Health Lab Analyzer	40,000	
		Subtotal:		55,000
100 / 42820	HHS - Environmental Health	Sedan (1)	28,000	
		Subtotal:		28,000
100 / 42930	HHS - Adult System of Care	Hybrid sedan (1)	27,500	
		Subtotal:		27,500
100 / 42950	HHS - Medical Clinics	Dental Scanning Equipment	10,000	
		Subtotal:		10,000
100 / 42970	HHS - Children System of Care	Jeep (2)	54,000	
		Sedan (1)	27,500	
		Eight passenger van (1)	27,500	
		Subtotal:		109,000
	TOTAL GENERAL FUND:			**$ 894,260**
PUBLIC SAFETY FUND -- 110				
110 / 21780	Sheriff Grants Program	Apollo System	122,000	
		New World System	593,064	
		Radios - MSPGNT	18,000	
		Subtotal:		733,064
110 / 21950	Sheriff Auburn / So Placer Support Services	Capitalization of leased vehicle:		
		SUV 4 x 4 (1)	38,700	
		SUV 2 x 4 (1)	35,500	
		SUV TK 2 x 4 (1)	38,800	
		Sedan (2)	57,000	
		Tahoe 4 x 4 (4)	138,400	
		Tahoe 2 x 4 (8)	240,000	
		Subtotal:		548,400
110 / 22001	South Placer Jail Corrections and Detention	Guardian Inmate Tracking System	100,000	
		Integrated Livescan/mugshot/DNA/Iris Station	40,000	
		Subtotal:		140,000
	TOTAL PUBLIC SAFETY FUND:			**$ 1,421,464**

MASTER FIXED ASSET LIST
PROPOSED BUDGET
Fiscal Year 2014-15

Fund/ Approp	Department/Division	Item	Detail	Total
OTHER FUNDS				
120 / 11320	Public Works - Engineering	Land	602,000	
		Plotter	15,000	
		Serve and Tape Backup	18,000	
		Subtotal:		635,000
120 / 32600	Public Works - Road Maintenance	Roadway Striper	400,000	
		4WD Pickup	30,000	
		2WD Pickup (4) ($26,500/ea)	106,000	
		Brush Chipper	51,000	
		Street Sweeper	200,000	
		Water Tank Conversion	41,000	
		Trailer/Truck Mounted Vacuum	45,000	
		Bobtail Dumptruck/Sander (Avg $8,750/ea)	35,000	
		10 Wheel Dumptruck (2) ($20,000/ea)	40,000	
		Street Sweeper	25,000	
		Subtotal:		973,000
210 / 06000	Placer County Transit	Buses (6 at avg $510,000 each)	3,060,000	
		Nextbus Automatic Vehicle Locator (AVL) System	168,700	
		Closed Circuit TV (CCTV) for Transit Center	58,000	
		2-way Radios (25)	97,500	
		Subtotal:		3,384,200
210 / 06020	Tahoe Area Regional Transit (TART)	Buses (3 at avg $492,000 each)	1,478,400	
		2-way Radios (12)	76,300	
		Closed Circuit TV (CCTV) for Transit Center	40,000	
		Subtotal:		1,594,700
250 / 06380	Central Services	Mail Inserter	30,000	
		Subtotal:		30,000
250 / 06300	Public Works - Fleet Services	Sheriff Patrol 2WD Vehicles (8) ($30,000/ea)	240,000	
		Sheriff Patrol 4x4 Vehicles (4) ($34,600/ea)	138,400	
		Compact Pickup (4) ($24,500/ea)	98,000	
		Economy 4x4 (5) (4x$27,000 & 1x$25,000)	133,000	
		Full Size Pickup (1)	26,500	
		Animal Control Pickup (2) ($28,000/ea)	56,000	
		Sedans (6) (3x$24,000 & 3x$28,500)	159,000	
		Vans 4x4 (6) (1x$45,000 & 3x$32,500 & 2x$29,000)	200,500	
		Bookmobile	150,000	
		Four Post Equipment Lift (1)	38,000	
		Tire Changing Machine	9,500	
		Subtotal:		1,248,900
260 / 06280	Facility Services - Environmental Utilities	Septic Pumper	280,000	
		Generators	100,000	
		Service Truck with Boom	120,000	
		SCADA System	45,000	
		Flow Dar Meters (2)	20,000	
		Subtotal:		565,000
	TOTAL OTHER FUNDS:			**$ 8,430,800**
	TOTAL FIXED ASSETS:			**$ 10,746,524**

Placer County Service Systems
By Department and Appropriation

ADMINISTRATION & FINANCIAL SYSTEM

Administrative Services
- Administration
- Telecommunication Services
- Central Services

Assessor
- Assessor Services

Auditor-Controller
- Auditor-Controller
- Debt Service

County Clerk-Recorder
- Clerk-Recorder
- Elections

County Counsel
- County Counsel Services

County Executive Office
- Administration
- Board of Supervisors
- Clerk of the Board of Supervisors
- Economic Development
- Organizational Development
- Risk Management
- Disaster Response and Recovery

Facility Services
- Administration
- Building Maintenance
- Property Management

Personnel
- Personnel Services
- Employee Benefits
- Dental & Vision
- Unemployment
- Retiree Sick Leave Benefit

Treasurer-Tax Collector
- Treasurer
- Tax Collector
- mPOWER

PUBLIC PROTECTION SYSTEM

County Executive Office
- Emergency Services/Community Outreach
- Fire Services

District Attorney
- District Attorney Services

Probation
- Juvenile Probation Services
- Adult Probation Services
- Food Services

Sheriff-Coroner-Marshal
- Sheriff-Coroner-Marshal Public Safety & Prevention
- Corrections & Detention

Non-Departmental
- Contribution to Public Safety
- Criminal Justice CEO
- Criminal Justice Other Programs

CAPITAL FACILITY PROJECTS

County Executive Office
Facility Services

COMMUNITY & CULTURAL SYSTEM

Facility Services
- Parks & Grounds Services
- Museum Operations

Farm Advisor
- Farm Advisor Services

Library
- Library Services

HEALTH & HUMAN SUPPORT SYSTEM

Child Support Services
- Child Support Services

Health & Human Services
- Adult Systems of Care
- Children Systems of Care
- Human Services
- Client & Program Aid
- Housing Assistance
- Community Health
- Environmental Health
- Domestic Animal Control
- Community Clinics

Veterans Services
- Veterans Services

Non-Departmental
- Contribution to Health & Human Services

LAND USE SYSTEM

Agricultural Commissioner
- Agricultural Commissioner / Sealer of Weights & Measures
- Fish & Game Commission

Community Development / Resource Agency

Building Inspection
- Building Permit Services

Engineering & Surveying
- Land Development

Planning
- Land Use Planning

Low & Moderate Income Housing Asset Fund

Facility Services
- Environmental Utilities
- Solid Waste Management
- Eastern Regional Landfill

Public Works
- Administration
- Engineering
- Road Maintenance
- NPDES
- Special Aviation
- Fleet Operations
- Placer County Transit
- Tahoe Area Regional Transit

NON-DEPARTMENTAL OPERATIONS

County Executive Office

FUNCTIONS BY DEPARTMENT AND APPROPRIATION

As defined by the State Controller's Office
Consistent with the Comprehensive Annual Financial Report (CAFR)

GOVERNMENTAL ACTIVITIES

GENERAL GOVERNMENT

Administrative Services
- Fund 100
  - Administration
- Fund 250
  - Telecommunication Services
  - Central Services

Assessor - Fund 100

Auditor-Controller
- Fund 100
  - Auditor-Controller
- Fund 190
  - Debt Service

Community Development / Resource Agency
- Fund 100
  - Engineering & Surveying

County Counsel - Fund 100

County Executive Office
- Fund 100
  - Board of Supervisors
  - Clerk of the Board of Supervisors
  - County Executive Office Administration
  - Economic Development
  - Organizational Development
- Fund 270
  - General Liability Insurance
  - Workers Compensation Insurance

County Executive Office Non-Departmental
- Fund 100
  - Appropriation for Contingencies
  - Community and Agency Support
  - Contribution to Facilities and Infrastructure
  - Contribution to Debt Service
- Fund 115
  - Gold Country Tourism and Promotions
- Fund 145
  - Lake Tahoe Tourism and Promotions
- Fund 150
  - Open Space
- Fund 250
  - Countywide Systems
  - Countywide Radio Systems

Facility Services
- Fund 100
  - Administration
  - Building Maintenance

Personnel
- Fund 100
  - Personnel Services
  - Employee Benefits
- Fund 270
  - Dental & Vision
  - Unemployment
  - Retiree Sick Leave Benefit

Public Works
- Fund 100
  - Administration
- Fund 250
  - Fleet Operations

Treasurer-Tax Collector - Fund 100

PUBLIC PROTECTION

Agricultural Commission/Sealer - Fund 100

Fish and Game - Fund 130

Community Development / Resource Agency
- Fund 100
  - Administration
  - Building Inspection
  - Planning Department

County Clerk-Recorder - Fund 100

County Executive Office
- Fund 100
  - Emergency Services
  - Disaster Response/Recovery
- Fund 170
  - County Fire

County Executive Office Non-Departmental
- Fund 100
  - Criminal Justice Other Programs
  - Contribution to Public Safety
- Fund 110
  - Criminal Justice CEO

District Attorney - Fund 110

Health and Human Services
- Fund 100
  - Animal Control

Probation
- Fund 110
  - Probation Officer
- Fund 250
  - Food Services

Public Works
- Fund 100
  - National Pollution Discharge Elimination System

Sheriff-Coroner-Marshal
- Fund 110
  - Grants Program
  - Tahoe Operations
    - Protection and Prevention
    - Administration and Support
    - Auburn/So. Placer Support Services
    - Jail Corrections and Detention
    - South Placer Jail Corrections and Detention
- Fund 111
  - Automated Mobile & Fixed Fingerprint
  - Placer Regional Auto Theft Task Force

Child Support Services - Fund 100

PUBLIC WAYS & FACILITIES

Public Works
- Fund 107
  - Special Aviation
- Fund 120
  - Engineering
  - Road Maintenance

FUNCTIONS BY DEPARTMENT AND APPROPRIATION

As defined by the State Controller's Office
Consistent with the Comprehensive Annual Financial Report (CAFR)

GOVERNMENTAL ACTIVITIES

HEALTH & SANITATION

Facility Services
Fund 260
- Environmental Utilities

Health & Human Services
Fund 100
- Administration
- Community Health
- Environmental Health
- Adult Systems of Care
- Community Clinics
- Children Systems of Care

County Executive Office Non-Departmental
Fund 100
- Contribution to Health and Human Services

PUBLIC ASSISTANCE

Health & Human Services
Fund 100
- Client and Program Aid
- Human Services

Veterans Services - Fund 100

EDUCATION

Farm Advisor - Fund 100
County Library - Fund 160

RECREATION & CULTURAL SERVICES

Facility Services
Fund 100
- Parks & Grounds Maintenance
- Placer County Museums

COMMUNITY DEVELOPMENT

Community Development / Resource Agency
Fund 106
- Housing

County Executive Office Non-Departmental
Fund 104
- Community Development Grants and Loans

Health & Human Services
Fund 103
- Housing Assistance Services

CAPITAL OUTLAY

Facility Services
Fund 140
- Capital Improvements

BUSINESS-TYPE ACTIVITIES

(Relates to Enterprise Fund expenditures using the accrual basis of accounting)

ENERGY EFFICIENCY

Treasurer-Tax Collector
Fund 235
- Placer mPower AB811

PROPERTY MANAGEMENT & SOLID WASTE

Facility Services
Fund 220
- Eastern Regional Landfill
- Solid Waste Management
- Dewitt Development

PUBLIC TRANSIT

Public Works
Fund 210
- Placer County Transit
- Tahoe Area Regional Transit (TART)

Administration & Financial Services

Administrative Services

Assessor

Auditor-Controller

County Clerk-Recorder

County Counsel

County Executive Office

- Board of Supervisors
- Clerk of the Board

Facility Services

Personnel

Treasurer-Tax Collector

Administration and Financial Services

System Goal -- Placer County builds public trust in government by providing the leadership, workforce, infrastructure, technology, financial, and administrative support necessary to produce quality programs and services that make a difference in people's lives and demonstrate good value to taxpayers.

Community Results

✓ Placer County provides quality leadership and oversight to all programs, services, and activities.

✓ Placer County demonstrates integrity and accountability in its collection, investment, accounting, and management of government funds, and its financial and budget practices help to maintain the County's overall financial health.

✓ Technology is reliable and effectively used to improve workforce efficiency, strengthen internal and external communication, and enhance service delivery to constituents.

✓ Employees are well trained, receive competitive pay and benefits, and are highly satisfied with Placer County as their employer.

✓ Placer County receives recognition for innovation and service excellence; customers are highly satisfied with County services.

✓ County infrastructure is well planned and maintained, and meets the needs for effective and efficient service delivery.

✓ Voter registration, election processes, and document archiving will be of the highest quality, integrity, and accuracy.

✓ The County measures and achieves results and provides clear, relevant, and meaningful information to elected officials and constituents.

Community & Cultural Services

Facility Services
Farm Advisor
Library

Community and Cultural Services

System Goal -- Placer County ensures that County recreational, educational, and cultural services reflect the varied interests of our community, honor our rich tradition and heritage, and preserve the important historical, cultural, and environmental resources of our region.

Community Results

✓ Placer County provides residents and visitors with ample access to recreational, educational, and cultural opportunities.

✓ Residents are highly satisfied with County recreational, educational, and cultural programs and services.

✓ Residents regularly attend and participate in community and cultural events.

✓ Placer County's tradition and heritage and its important historical, cultural, and environmental resources are preserved.

Health & Human Support Services

Child Support Services
Health & Human Services
Veterans Services

Health & Human Support Services

System Goal -- Placer County works collaboratively with community partners and federal, state, and local governments to provide integrated, easily accessible, and results-based services that protect the general health and well-being of our communities and vulnerable populations, and supports individual and family efforts to achieve and maintain independence and self-sufficiency.

Community Results

✓ Children are financially supported and cared for, and enter school healthy and ready to learn.

✓ Families and individuals are assisted in attaining the knowledge, skills, abilities, and support necessary to achieve and maintain independence and self-sufficiency.

✓ Our vulnerable populations are well protected, reports of abuse and neglect receive timely response and investigation, re-abuse rates are low, and mentally ill individuals receive care and support.

✓ Quality education programs, inspection activities, and community clinic services support the health and safety of County residents and visitors.

✓ Individuals with substance abuse and dependency issues are provided high quality treatment opportunities.

Land Use Services

Agricultural Commissioner /
Sealer Weights & Measures

Community Development Resource Agency

- Building Inspection
- Engineering & Surveying
- Planning

Facility Services

Public Works

Land Use Services

System Goal -- Placer County facilitates responsible growth and development that ensures economic health and prosperity, a safe and reliable infrastructure, and well-planned communities in which to live, work, and enjoy leisure activities, while protecting and preserving the environment, open spaces, and its rich cultural heritage.

Community Results

✓ Land use planning, development, and services are responsive to community needs.

✓ The natural environment, open space, and agricultural lands are preserved for the use and enjoyment of current and future Placer County residents and visitors.

✓ The County facilitates the development of transportation and roadway systems that improve safety, reduce congestion, and support and encourage economic development.

✓ Air and water are clean, attainment goals for clean air and water are met, and sufficient water availability is maintained.

✓ The County attracts and expands environmentally sound industries to ensure jobs for residents and growth of a strong and diverse tax base.

Public Protection Services

County Executive Office
District Attorney
Probation
Sheriff-Coroner-Marshal

Public Protection Services

System Goal -- Placer County continues to ensure safe communities in which to live, work, and enjoy recreational activities by providing efficient, effective, integrated, and prevention-oriented criminal justice and emergency response systems.

Community Results

✓ The County will continue to maintain low rates of crime, personal injury, and loss of life and property; people feel safe in their communities.

✓ The County justice agencies work collaboratively among themselves and with the community to develop appropriate and effective crime prevention strategies and services.

✓ The County provides adequate and appropriate response to crime including prompt investigation, arrest, prosecution, and incarceration when necessary.

✓ The County is well trained and ready to respond to fires and natural disasters, or to domestic terrorist threats.

✓ Criminal justice and emergency service agencies meet the highest standards of quality in their operations and inspire public trust and confidence.

ADMINISTRATIVE SERVICES

Administration Services
Provides management and administrative support to the Administrative Services Department including:
- Budget, Clerical, Fiscal, Payroll, and Personnel Support.
- Acts as a liaison to other departments, outside agencies and the public.

Procurement Services
Provides for all centralized County procurement activities including:
- Bids, Request for Proposals, Construction Projects, Contracts, and Blanket Purchase Orders.

Administers the County's Credit Card Program for small purchases including:
- Delegated purchasing authority items, travel, and training.

Manages the County's Surplus Program for the disposal of surplus personal property including:
- Sales, donations, e-waste and recycling.

Revenue Services
Provides centralized billing and collection services to secure funds entitled to Placer County and other government agencies including:
- Court Fines and Fees
- Public Defender Fees
- Sheriff Booking and Incarceration Fees
- Transient Occupancy Tax

Information Technology
Provides comprehensive information technology solutions and services including office automation, file sharing, application support, business analysis, project planning, operations and maintenance of enterprise level systems, help desk support, security services, disaster recovery services and administration of the County's Information Technology Strategic Plan.

Telecommunication Services
Provides planning, development and logistical support of all countywide communication and data transport networks including telephone, two-way radio, network infrastructure, media services and cable television franchise agreements management.

Central Services
Provides comprehensive business services to all county departments, government agencies, and non-profit organizations including offset and high speed digital printing, graphic design, interoffice mail, outgoing U.S. Mail processing, convenience copiers, paper inventory sales, and records management.

AGRICULTURAL COMMISSIONER

Agriculture Enforcement
- Prevent harmful invasive insect, weed, and disease pests from establishing in Placer County.
- Regulate Placer County's certified farmers' markets, certified producers and organic growers.

Pesticide Use Enforcement
- Ensure that pesticides are used in a manner that is safe, legal, and protects the environment.

Weights and Measures

- Inspect gasoline pumps, grocery store scales, propane dispensers and other devices to ensure consumers are fairly charged.

Wildlife Services

- Assist citizens, businesses, schools, public agencies and farmers and ranchers with wildlife-related issues.

Agricultural Marketing

- Promote sales of agricultural products produced by Placer County farmers and ranchers.

ASSESSOR

Property Assessment

- Change in ownership, new construction, permit and plan review.

Mapping / GIS (Geographic Information System)

- Maintains assessor parcel maps; this includes mapping new parcels, assigning parcel numbers, legal descriptions, map production, property splits/combines, completes boundary maps for annexation and incorporation activity.

Exemptions

- Exemptions are made available to property owners under programs outlined by the State Board of Equalization.

Appraisal (Proposition 13)

- Revenue and Taxation Code Section 51 requires the Assessor to enroll either a property's factored base year value (established under Proposition 13) or its market value, whichever is lower as of the lien date. This is done through appraisal analysis of existing properties, new construction, transfers and construction in progress for both residential and commercial properties within Placer County.

Value Review Program (Proposition 8)

- Under California Statute, (Proposition 8) Decline in Value, the Assessor has an obligation to recognize declines in market value and to temporarily reduce assessments, when warranted.

Business

- Perform mandatory audits on a sample of business property assessments.

Standards, Public Service, and Training

- Exercises extensive internal controls for consistency and quality.

Systems / Information Technology (IT)

- The Systems staff works on internal projects to streamline appraisal processes by developing software tools. These tools benefit the public and staff by empowering them with more efficient programs to handle routine to complicated transactions in a timely and consistent manner.

Administrative / Executive

- The Assessor and her staff are committed to proactively informing the public on assessment matters. They regularly attend homeowners meetings, city and town meetings, county fairs and other community events to answer questions and present overviews on such subjects as Proposition 13, declining property values, assessed values, understanding property tax law, property tax exemptions and exclusions, business property assessments, supplemental assessments and county finances and how property tax money is used.

AUDITOR CONTROLLER

General Accounting

- Audit, process and scan: (1) claims for payments submitted by County departments and Special Districts; (2) journal entries for the County and Special Districts.
- Ensure that bills are paid accurately and timely.

Financial Reporting

- Maintain accounting records for the County and Special Districts with funds in the County Treasury.
- Prepare reports to the public, Board of Supervisors, State of California, County departments and Special Districts regarding operations and County financial position.
- Compile the Comprehensive Annual Financial Report of the County and financial statements for other governmental units for annual audits by external auditors.

Internal Audits

- Perform independent appraisals, audits, reviews and evaluations of County activities for the County, Board of Supervisors and the public. This assists County management in delivering effective programs and functions and to safeguard County assets, and to meet financial reporting requirements.

Payroll Services

- Provide timely and accurate preparation, distribution and reporting of payroll to County departments and Special Districts and to ensure compliance with external reporting requirements.

Property Tax Services

- Calculate property tax rates, apply direct charges and process changes to the property tax roll.
- Maintain the tax allocation systems in order to accurately calculate and distribute property tax revenue to the County, cities, schools and Special Districts and to ensure compliance with external reporting requirements.

CHILD SUPPORT SERVICES

Customer Assistance

- Answer all Call Center questions promptly and knowledgably, including assistance to other child support agencies outside of Placer County.
- Resolve problems with child support cases as early as possible through confidential Ombudsperson assistance.
- Investigate and report on civil rights complaints regarding child support.

Paternity Establishment

- Determine fatherhood for children born out of wedlock.

Court Orders

- Establish and gain court orders for financial and medical support.
- File and serve court orders in real time using the 1058 Window Project videoconferencing while court is in session.

Collections

- Collect and distribute support on current and past due cases.
- Assist parents requesting a modification to child support court orders, and those that qualify to pay a reduced amount (Compromise of Arrears).

Partnerships and Outreach

- Partner with other governmental entities and private businesses such as hospitals and clinics to establish the Paternity Opportunity Program.
- Share information about community services and opportunities with parents, local organizations, and government entities.

COMMUNITY DEVELOPMENT RESOURCE AGENCY

Administration

- Perform administrative function for all CDRA divisions.
- Provide Environmental Coordination Services.
- Provide legislative support for CDRA issues.

Geographic Information Systems / Information Technology

- Provide daily technical support to CDRA and other County Departments for Geographic Information Systems.
- Manage online permitting system.

Counter Services

- Provide reception and customer services for assisting visitors to the building.
- Provide land development application and permitting services.
- Provide technical support for Building, Planning and Engineering and Surveying.
- Provide zoning technical assistance.
- Provide Public Works and Facility Service assistance programs.
- Administer the public records request program.

Code Enforcement Services

- Provide enforcement, vehicle abatement, hazardous vegetation abatement, and community outreach programs.
- Conduct an administrative hearing program.

Building Services

- Provide building plan check, construction permitting and inspection services, business license issuance, and the emergency damage assessment program.

Engineering and Surveying

- Provide land development project review, surveying and mapping, plan check, construction inspection, grading permits, addressing and road naming, and transportation permits.
- Monitor/inspect surface mining activities.

Planning Services

- Perform advance and current land use planning services.
- Oversee development and implementation of the Placer Legacy Open Space and Agricultural Conservation Program.

Biomass Program

- Participate in County development of a Bio-Energy facility in Eastern Placer County and manage associated grants.
- Develop and implement biomass strategies.
- Community outreach program.

Water Resources and Hydro Power Services

- Participate in the County Middle Fork Project team.
- Provide liaison, County coordination and strategy support for Placer County water resource programs.

COUNTY CLERK RECORDER / ELECTIONS

Clerk-Recorder

- Real Property Land Records
  - Provides for the preservation and continuity of permanent records
- Vital Records
  - Repository for birth, death and marriage vital records
- Marriages
  - Maintains the marriage vital records, issues marriage licenses, performs marriage ceremonies, and deputizes members of the public to perform marriage ceremonies.
- Filings / Registrations
  - Accepts documents for filing and public information / viewing. The filings include environmental impact reports, fictitious business name statements and various bonds and certifications.
- Passport Acceptance Agent
  - An authorized passport acceptance agent and accepts applications for new passports on behalf of the U.S. Department of State.

Elections (Registrar of Voters)

- Conduct Elections
  - Conduct federal, state and local elections for Placer County.
- Voter Registration
  - Provides voter registration services to the voters of Placer County, maintains the voter registration database
- Voter Outreach
  - Committed to ensuring that all eligible voters have the opportunity to register to vote and to cast their ballots on election day
- Candidate Services
  - Provides election services to candidates for office and to various special districts throughout the County
- Form 700 Filing Officer
  - Responsible for performing filing officer duties related to the filing of Statements of Economic Interest (Form 700) forms

COUNTY COUNSEL

Transactional and General Government

- Provides legal advice to a wide variety of County departments and functions, from land use and planning to procurement of goods and services for County use, in order to insure legal compliance of County operations.

Finance and Tax

- Provides legal services to the County Auditor, the Assessor and the Treasurer-Tax Collector regarding property tax assessment and collection, bond and assessment financing, as well as representation of the Assessor's Office at assessment appeals that challenge the value of property for property tax purposes.

Personnel and Labor

- Representation of the Personnel Department, the Risk Management Division and County department management on state and federal legal principles of employer and employee relations.

Public Protection

- Provides legal support to the Sheriff Office, its Corrections Division, the Probation Department, the District Attorney, the Indigent Defense Services Program administered by the County Executive Office and the Grand Jury.

Health Services and Adult Dependency

- Provides on-going legal advice to Department/Division management on legal compliance with state and federal regulatory matters, such as HIPAA and privacy issues, the Affordable Care Act, service contracts, responses to records requests and other general requests for legal advice.

Juvenile Dependency

- Provides legal support to juvenile dependency matters, from general legal advice, preparation of search and seizure warrants to hearings before the Placer County Juvenile Court and writ actions in the Court of Appeal.

Litigation

- Provides legal defense of the County in all civil legal actions filed against the County, its departments and employees.

BOARD OF SUPERVISORS / COUNTY EXECUTIVE OFFICE

Board of Supervisors (including Clerk of the Board)

- County Governance, Policy Development and Priority-Setting
  - Transparently govern through public meetings and records, collaboration with stakeholders, and clear and helpful information.
  - Establish priorities and policies for County operations.
- Constituent Assistance
  - Assist, provide information and be directly accessible to citizens and community groups.
- Assessment Appeals
  - Allow property owners a fair and objective hearing with the Assessment Appeals Board.

County Executive/Administration

- Budget and Finance
  - Optimize and allocate resources in the most effective manner through development of long term fiscal policies, the annual budget and application of sound financial practices.
- Service Coordination
  - Direct efficient operations in compliance with Board of Supervisors' policies, federal and state laws and mandates, and innovative business practices.

Risk Management and Labor Relations

- Insurance
  - Minimize financial exposure to risk through the purchase of primary and excess insurance policies. Proactive claims management using data driven risk analysis.
  - Mitigate financial risk through contract risk transfer management.
- Labor Relations
  - Provide guidance and policy recommendations for successful and collaborative labor agreement negotiations with represented and unrepresented employee groups.
- Organizational Development
  - Empower high performing employees that are well trained and engaged in their jobs and communities.
- Workers Compensation
  - Promote worker health and safety through training and implementation of state labor code and OSHA regulations.

- Disability Management
  - Manage extended and long-term leaves of absences, facilitate organizational compliance with American with Disabilities Act (ADA) Department of Fair Employment and Housing (FEHA), Family Medical Leave Act (FMLA) and California Family Rights Act (CFRA), manages interactive process, permanent accommodations annual monitoring.

Office of Emergency Services

- Emergency Preparedness and Response
  - Ensure readiness for emergencies and disasters through interagency coordination and response plans.
- Fire Service Administration
  - Plan, direct, and manage county support of responses to wildland and structural fires and Emergency Medical Services.

Economic Development

- Promotion and Marketing
  - Attract new and expanding business by promoting the outstanding lifestyle and business climate of Placer County.
- Business Assistance
  - Retain existing business within Placer County, expansion assistance, permit assistance, hiring assistance and job-seeker assistance.
- Special Projects
  - Promote film industry, tourism and other opportunities.

DISTRICT ATTORNEY

General Criminal Case Determinations Program

- Felony Unit
  - Responsible for handling prosecution of felony cases not otherwise assigned a specialized prosecution unit, such as the Family Protection Unit, Public Integrity Unit or DUI Unit.
- Public Integrity Unit
  - Investigates and prosecutes both criminal and civil cases of consumer fraud and environmental harm.
- Misdemeanor / Driving Under the Influence (DUI) Unit
  - Unit handles all stages of prosecution from case review and charging, through trial and sentencing. The Unit also handles post sentencing issues such as Violations of Probation and seeking ongoing restitution on behalf of victims.
- Family and Domestic Violence Protection Unit
  - Prosecutes the crime of domestic violence, and other related crimes such as stalking, crimes against children, and elder abuse. The Unit also prosecutes felony sex crimes committed against victims of all ages.

Investigations Program

- Multi-Disciplinary Interview Center (MDIC) and Sexual Assault Response Team (SART)
  - Participates in Multi-Disciplinary Interview Center (MDIC) interviews, along with allied agencies.
  - Conducts Forensic interviews of child victims and participates on the Board which supports the MDIC and Sexual Assault Response Team (SART). A DAI is assigned to MDIC for all purposes related to MDIC and SART.
- Fingerprints
  - Compare latent fingerprints that have been lifted from a crime scene to a known suspect.

    - Compare fingerprints from 969 PC prior convictions of defendants to their most recent arrest
    - Assist other law enforcement agencies on blind fingerprint comparisons.
    - Compare defendant's fingerprints to prevent mistaken identity.
    - Dust for latent fingerprints and testify in court as an expert in fingerprints.
- Subpoena Services
    - Serve victim and witness subpoena.
    - Locate victim and witness.
    - Serve and locate victim and witness.
- Evidence
    - Book evidence from other police agencies at the request of Deputy District Attorneys.
- Officer Involved Fatal Incident (OIFI)
    - Conduct interviews, monitor interviews, attend autopsy, respond to crime scene, review police reports and conduct independent investigations.
- DA Investigator Expertise
    - Narcotics, gangs, working undercover, planning & preparing field operations, fingerprints, sexual assault cases, use of force, SWAT trained, forensic computer investigation, firearms expertise and range masters, child abduction, homicide and cold case investigation, and crimes associated with the US Postal Service
- DA Investigator Instruction / Teaching
    - Teach, speak or testify as an expert witness, as the topics relate to their expertise
- Child Abduction SB90
    - Enforcement of parental child abduction laws
- Allied Agency Participation
    - Conducts all types of narcotic enforcement throughout Placer County and the surrounding area
    - Responsible for all crimes related to the United States Postal Service and postal crimes being committed in Placer County.

Victim Services Program

- Assists victims and witnesses of crime by providing information on victim's right and court processes, referring victims to local resources, and assisting in the California claims compensation and restitution process.

FACILITY SERVICES

Building Maintenance

- Building Maintenance and Operations
    - Operate and maintain buildings
    - Manage contracts
    - Perform regularly scheduled maintenance to preserve building conditions
    - Test and maintain fire systems
    - Maintain various access control systems to provide security
- Utilities and Energy Management in County Facilities
    - Monitor and track utility usage
    - Identify operational adjustments and modifications to assure energy efficiency
    - Develop energy projects with high potential for savings
    - Pursue energy programs and grants
- Custodial Services
    - Provide services and manage contracts to maintain facilities in a clean condition

- Facility Improvements
    - Perform various small construction projects, renovations, and equipment replacements, when determined to be the most efficient project delivery method

Capital Projects

- Planning
    - Identify space, adjacency and facility requirements that support County Department facility needs for the delivery of services to the public.
    - Perform needs assessments, architectural programming, master planning, project scoping and cost modeling to determine current and future facility needs, as well as project viability.
    - Assess and recommend the most appropriate project delivery method for each individual project.
    - Perform project environmental studies and entitlements.
    - Perform hazardous materials investigations and abatement/remediation, as required.
- Design
    - Deliver cost effective and responsible design solutions for new facilities, renovations and tenant improvements that support delivery of County services to the public.
    - Provide and manage space planning, architectural and engineering design services, construction documentation, specifications and detailed cost estimates.
    - Manage the development of design and performance criteria and the proposal process for design/build delivery.
    - Design for safe, operationally efficient, accessible, and energy efficient public facilities.
- Construction
    - Manage the timely delivery of sustainable, responsibly designed and high quality civic facilities that serve the citizens of Placer County, through effective consultant and construction management utilizing the appropriate delivery method for the project.

Environmental Engineering

- Garbage Collection and Recycling
    - Provide reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County.
    - Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with State mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities, as well as the Town of Truckee.
- Closed Landfills
    - Protect public health and the environment by monitoring and maintaining four closed landfill sites located in Meadow Vista, Foresthill, Loomis and the Truckee area in compliance with State and Federal regulations
- Engineering Services for Sewer and Water Districts
    - Protect public health and the environment by providing reliable compliant sewer and water infrastructure though condition assessment, modeling, long-term planning, and design and management of sewer rehabilitation and capital projects to service current and future customers.

Utilities

- Utilities Operation and Maintenance
    - Provide cost effective operation and maintenance of wastewater collection systems, treatment plants, and water distribution systems and infrastructure that protect public health and the environment in compliance with State and Federal regulations.
    - Provide maintenance related to fire suppression systems that protect life and property.

Museum Division

- Museum Operations
  - Manage six Placer County museums to maintain the interest of patrons through regular updates to permanent exhibits and the presentation of special displays.
  - Expand the Division's audience by creating informal exhibits in non-traditional locations. Support other historical organizations and museums in the County, by sharing information and assisting with projects and events like the Heritage Trail.
  - Maintain and expand the robust volunteer program by offering opportunities for meaningful community service.
- Heritage Education
  - Using more than 150 volunteers, operate and expand the Living History, Gold Rush, and Community Education programs, which provide educational opportunities to all age groups.
  - Develop new and informative educational programs, like the popular Old Town and Auburn Cemetery walking tours.
  - Develop and maintain exhibits and displays that add to the understanding of Placer County's rich history.
- Historic Preservation
  - Implement the comprehensive collection policy, which defines the care required to preserve artifacts, documents and photographs that illustrate Placer County history.
  - Work with volunteers at the Archives and Collections Facility to aid both personal and professional researchers, who seek information through archived documents and photographs.
  - Encourage the preservation of historic buildings and sites in Placer County through both informal consultation, and the mandated review of projects in the land development processes.

Parks and Grounds Division

- Parks and Grounds Operation and Maintenance
  - Operate and maintain a variety of County properties, including parks that provide citizens with recreational opportunities, and landscaped grounds that create an aesthetic experience.
  - Work with partners to protect public access to Lake Tahoe beaches, and operate the Bear River Campground, for the benefit of residents and tourists alike.
  - Support recreation providers, active and passive recreation participants, and community groups to help people enjoy safe leisure activities.
- Park Development
  - Participate in the preparation and review of Community Plans and other policy documents, which define and ensure the provision of public recreation facilities.
  - Review land development submittals and condition projects to implement established policies.
  - Manage the Park Dedication Fee program, which requires the collection and disbursement of mitigation funds to recreation projects that meet community needs.
- Open Space and Trails
  - Plan, construct and maintain a multipurpose trail system, which provides both transportation connections and passive recreational opportunities.
  - Support the Placer Legacy Program by providing input during real property acquisitions, and then developing and operating public access to conserved lands.
  - Partner with volunteers and vendors to provide stewardship of County open space, which offers recreation while protecting sensitive habitats.

Property Management Division

- County Property Management
  - Provide comprehensive stewardship of the County's real property interests, including beaches at Lake Tahoe.
  - Maintain detailed property-specific records, and respond to questions from citizens, County departments, and other agencies.
  - Negotiate and manage the lease of County-owned buildings and property to private citizens, corporations, and public entities.
  - Develop and administer other agreements that permit the use of County property, including licenses, encroachment permits, and right of entry documents.
  - Generate revenue through the lease or sale of surplus properties, which are not required for County operations.
- Private Leasing
  - Operate a sophisticated leasing program to support County programs when existing facilities cannot accommodate required operations.
  - Work with client departments to identify and forecast needs, locate appropriate facility alternatives, and negotiate favorable lease agreements.
  - Manage the construction required for both new occupancies and tenant improvements, through close communication with the owner, architect, and contractor.
  - Provide all of the services embodied in lease management, including service request tracking, administration and billing, renegotiation, and the coordination required to return a property when the lease ends.
- Property Acquisition
  - Support a wide variety of County operations, programs, and initiatives through the acquisition of buildings, land, and open space.
  - Provide comprehensive site selection services, which quantify program requirements, identify available properties, analyze opportunities and constraints, and negotiate terms for the acquisition.

FARM ADVISOR

4-H and Youth Development

- Provide non-formal educational and preventative programs aimed at helping youth develop into mature into healthy, capable, and contributing citizens.

Master Gardeners

- Volunteer service through workshops, community events, and manning the hot line.

Eat Local Program

- Promote healthy eating by buying more locally grown produce.

Nutrition

- Provide nutrition education and a weekly box of produce from a local farm to 90 Early Head Start families in Lincoln, Loomis, Auburn, and Kings Beach.

Horticulture and Small Farms Program

- Provide training on-farm production and integrated pest management field days and workshops.

Livestock and Natural Resources

- Provide multi-day Grazing and Multi-Species Grazing Academies.

HEALTH AND HUMAN SERVICES

Adult System of Care

- Mental Health services including outpatient and residential treatment, mental health treatment related to public safety realignment, mental health crisis intervention, and operation of a psychiatric health facility.
- Substance Use Disorder services including outpatient and residential treatment, drug court, and substance use disorder treatment related to public safety realignment.
- Older Adult services including In Home Supportive Services, Adult Protective Services, and Public Guardian.

Animal Services

- Animal care and control including rabies prevention, protection from animal neglect and cruelty, reunification of lost animals with their owners, adoption and licensing.

Children System of Care

- Child Welfare Services including investigations of abuse and neglect and Foster Care for children removed from their homes.
- Adoption and Guardianship Services.
- Intensive Community Based family support services, prevention services.
- Mental Health and Substance Use Disorder services .

Client Aid

- Provide mandated financial, housing, food, medical and other assistance for programs delivered throughout the Department including Adoptions grants, Foster Care placements, CalWORKs grants, In Home Supportive Services provider payments, and General Relief payments and health care.

County Medical Clinic

- Primary medical and behavioral health care to low income persons, immunizations.

Environmental Health

- Preventative regulation and emergency response for public safety in retail food and tattoo facilities, wells and septic systems, pools and spas, public water supplies, hazardous materials and waste.

Housing

- Provide rental assistance to very low income families.

Human Services

- Provide employment services, financial assistance, health care coverage, food and nutrition assistance to low income individuals and families.

Public Health/Public Health Officer

- Protect and improve the health of the community through education, promotion of healthy lifestyles, disease prevention and eliminating health disparities.
- Prepare and respond to public health disasters.

LIBRARY

Community Support

- Engage citizens to support Placer Library Services through Friends of the Library groups, Literacy Support Council, the Library Advisory Board and the Teen Advisory Boards and promote volunteerism by running a year round volunteer program in its Libraries.

Library Collection

- Lend an up-to-date collection of books and materials reflective of community interests to library cardholders including access to a variety of E-resources, databases, the internet and wireless technology.

Events and Services

- Work collaboratively with community partners and other governmental agencies to create Library programs that strengthen community literacy, the love of reading and life-long learning and provide open access to community space for hosted and public events that enrich, inform, empower and entertain.

Sparks Law Library

- Offer legal resources including legal aide workshops and access to legal materials.

Placer Adult Literacy Services (PALS)

- Connect adults who want to learn to read or improve their reading skills with one-on-one tutors who can help.

PERSONNEL

Staffing and Hiring

- Provide comprehensive personnel expertise and support to department managers and supervisors in an effort to hire the best possible employees and to retain a productive and efficient workforce through recruitment and testing and efforts that promote Placer County as an equal opportunity employer of choice in the job market.

Human Resource and Benefit Administration

- Accurately process personnel transactions and leaves of absences consistent with industry best practices and regulatory compliance using human resource information systems. To administer the County's benefits to active employees and retirees in the most cost effective manner.

Workforce Productivity

- Support organizational leadership in building and maintaining a productive workforce through effective performance management and staff development efforts.

Labor and Employee Relations

- Be a collaborative partner in employee / employer relations between management and labor, including the development and maintenance of labor contracts, collective bargaining and resolution of employee matters.

PROBATION

Administrative Services

- Provides operational support to the department and each of the key divisions embedded throughout the organization.
    - Special Services
    - Clerical
    - Fiscal
    - Information Technology

Food Services

- Insures all persons held in custody by Placer County law enforcement (adult or juvenile) are fed in accordance with federal and state mandates.

Juvenile Services

- Delinquency / Crime Prevention Services
- Court Services
- Juvenile Alternative Dispositional Options
- Juvenile Detention Facility
- Juvenile Supervision Services

Adult Services

- Court Services
- Pretrial Services
- Alternative Sentencing Programs
- Community Supervision

PUBLIC WORKS

Road Maintenance

- Maintain Pavements
- Traffic Control Devices (signing, striping and signals)
- Vegetation Management
- Roadside Drainage
- Maintain Bridges
- Snow Removal
- Issuing Transportation/Encroachment Permits

Engineering

- Plan future transportation facilities, manage and design capital improvement projects on our roadways, environmental projects in the Tahoe basin as well as providing engineering services for other departments or entities.

Stormwater Permit Compliance

- Educate and involve the public on the importance of protecting stormwater quality
- Monitor, regulate, and control public and private construction activities
- Monitor, regulate and insure maintenance of stormwater quality facilities after constructed
- Monitor and maintain various county facilities for stormwater compliance
- Actively seek out and address illegal stormwater releases to our local creeks and streams
- Conduct monitoring and report to the State on the ongoing health of our watersheds

Floodplain Management

- Implement educational and program initiatives, and regulatory measures to minimize damages and financial losses due to floods.

Transit Services

- Public Works operates transit services in the Tahoe Area under the name Tahoe Area Regional Transit (TART) and in Western Placer County under the name of Placer County Transit (PCT).

Fleet Services

- Provide reliable, cost-effective vehicles
- Vehicle repair and maintenances services
- Fuel purchasing and distribution
- Fleet management and regulatory compliance

SHERIFF-CORONER-MARSHAL

Field Operations

- Patrol
- Community Services (School Resource Officers, Community Service Officers, Problem Oriented Policing)
- Investigations

Support Services

- Civil
- Coroner
- Dispatch
- Evidence
- CCW Permits

Corrections

- Auburn
- South Placer

TREASURER-TAX COLLECTOR

Treasurer

- Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, schools districts, and certain special districts with the issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

Cash Management

- To monitor, analyze and manage cash flows and timely deposit of money into the Treasury, apportion investment earnings, and to identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and the disbursement of moneys belonging to the County, school districts, and certain special districts in order to ensure availability and accountability of funds.

Investments

- To generate investment income on money on deposit in the Treasury that is not required for immediate use in a manner that ensures the preservation of capital while meeting the cash-flow needs of depositors pursuant to investment policies and state laws.

Bond

- To provide advisory, administrative and management services related to debt and financing needs of the County, school districts and certain special districts. As a member of the Finance Committee and the Bond Screening Committee and Treasurer for schools and special districts, analyze financial needs, make recommendations on financial alternatives, review financial proposals and lead the debt-issuance process, including document review and sale of bonds based upon Board approval.
- To provide ongoing debt administration for outstanding school, special district and County bond issues, including billing, current and delinquent collection of special assessments and community facility districts, fund accounting, bondholder payments, Internal Revenue Service arbitrage compliance, preparation and distribution of Municipal Securities Rule Making Board annual disclosure reports.

Tax Collector

- To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow-chain permits in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

Billing, Collections and Controls

- To provide billing, collection, processing, accounting and reporting of all current property-tax payments, including secured, unsecured, supplemental, and corrected tax bills. To assist taxpayers with the payment process through direct communication over the phone and at tax counter during regular business hours, as well as through electronic mediums 24/7.

Forced Collections

- To provide for the collection of defaulted secured property taxes through tax-defaulted land sales, payment plans and defaulted unsecured taxes through liens, attachment of other assets, and other available means and the pursuit of collections through bankruptcy court in order to maintain low default levels and make ultimate collection of defaulted taxes in a manner that maximizes recovery of Teeter Plan Revenues, maintains low delinquency levels, and minimizes the number of parcels required to be offered for sale.

Business License Administration

- To process applications and coordinate the issuance of business licenses and snow-chain permits with various state and county agencies in order to ensure business regulatory compliance and collect and account for business-license fees to offset business license administration costs.

mPower Placer

- To provide property owners alternative financing for energy, water efficiency, and renewable power generation (such as solar) improvements to their home or business, to increase installations of these improvements thereby supporting job creation, reducing resource consumption, decreasing utility costs (increasing disposable income), and reducing greenhouse gas emissions to help meet regulatory compliance.

VETERANS SERVICES

VA Compensation and VA non-Service Connected Pension

- To assess eligibility for service connected compensation and non-service connected pension benefits.

College Fee Waiver Program

- To assess eligibility and approve applications for children of disabled veterans for waivers of fees within University of California, California State University and California Community Colleges

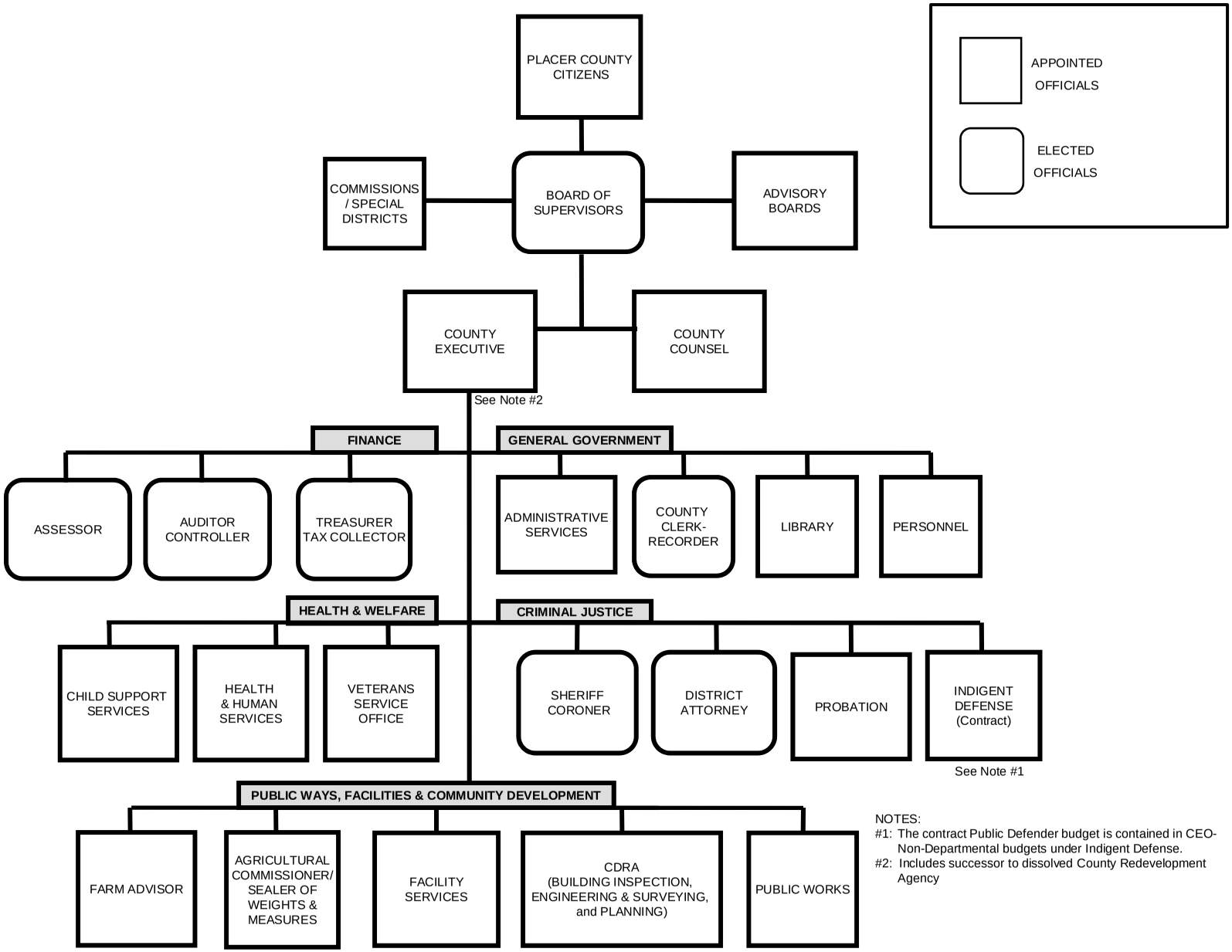
Public Events

- Continuing education of the public about veteran benefits

Advocacy

- Testifying before Assembly and Senate Committees on Veterans issues. Developed tracking metrics to clearly show the very high return on investment to Placer County from the Veteran Service Office
- Working with other County Agencies to ensure Veterans needs are addressed. Working with Placer County Public Guardian to recover fees, part of the Veterans Treatment Court to help veterans get treatment instead of incarceration, refined Health and Human Services process to ensure veterans and their families have the opportunity to learn about possible Veteran Benefits.

PLACER COUNTY ORGANIZATION CHART



NOTES:
#1: The contract Public Defender budget is contained in CEO-Non-Departmental budgets under Indigent Defense.
#2: Includes successor to dissolved County Redevelopment Agency

Summary of Total Budgets & Positions By System

System	FY 2013-14 Final Adopted Budget	FY 2013-14 Position Allocations	FY 2014-15 Recommended Proposed Budget	Percent Change	FY 2014-15 Recommended Position Allocations	Percent Change
Administration and Financial System	$ 62,560,285	530	$ 62,746,957	0.3%	540	1.9%
Public Protection System	240,117,531	781	245,175,418	2.1%	782	0.1%
Community and Cultural System	11,085,987	83	11,592,191	4.6%	82	-1.2%
Health & Human Support System	180,476,101	862	183,143,631	1.5%	856	-0.7%
Land Use System	104,724,043	316	94,410,746	-9.8%	316	0.0%
Capital Facility Projects	83,313,568	16	166,086,921	99.4%	16	0.0%
Non-Departmental Operations	29,105,897	0	28,703,214	-1.4%	0	n/a
Total Appropriations	$ 711,383,412	2,588	$ 791,859,078	11.3%	2,592	0.2%
Proprietary Funds (positions)		210			204	-2.9%
Provision for Reserves or Designations	9,465,930		606,493			
Total Budget	$ 720,849,342	2,798	$ 792,465,571	9.9%	2,796	-0.1%

Note: Systems as displayed on page 95.

Summary of Total Budgets by Fund Type

Fund	FY 2013-14 Final Adopted Budget	FY 2013-14 Position Allocations	FY 2014-15 Recommended Proposed Budget	Percent Change	FY 2014-15 Recommended Position Allocations	Percent Change
General Fund	$ 381,509,209	1623	$ 393,369,179	3.1%	1626	0.2%
Public Safety Fund	146,444,761	776	149,010,901	1.8%	777	0.1%
Public Ways and Facilities Fund	80,927,157	128	67,912,255	-16.1%	129	0.8%
Capital Project Funds	72,641,795	16	155,379,791	113.9%	16	0.0%
Other Operating Funds	29,860,490	45	26,793,445	-10.3%	44	-2.2%
Subtotal	$ 711,383,412	2,588	$ 792,465,571	11.4%	2,592	0.2%
Proprietary Funds	74,796,531	210	71,670,654		204	
Total Operating, Capital and Proprietary	$ 786,179,943	2,798	$ 864,136,225	9.9%	2,796	-0.1%

Department Budgets

North Lake Tahoe, CA
Photo courtesy of the Placer County Visitors Bureau

ADMINISTRATIVE SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: DIRECTOR OF ADMINISTRATIVE SERVICES

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Administrative Services	$ 4,693,558	$ 5,283,554	$ 5,945,673	$ 5,936,147	12.4%
INTERNAL SERVICE FUNDS					
Telecommunication Services* - Fund 250/100	$ 6,283,151	$ 6,010,204	$ 6,339,103	$ 6,166,652	2.6%
Central Services* - Fund 250/305	$ 2,419,734	$ 2,197,856	$ 2,516,800	$ 2,583,287	17.5%
Subtotal Internal Service Funds	$ 8,702,885	$ 8,208,060	$ 8,855,903	$ 8,749,939	6.6%
TOTAL ALL FUNDS	$ 13,396,443	$ 13,491,614	$ 14,801,576	$ 14,686,086	8.9%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Administrative Services	89	93	92	92	-1%
Telecommunication Services - Fund 250/100	19	19	19	19	0%
Central Services - Fund 250/305	9	9	9	9	0%
TOTAL FUNDED POSITIONS	117	121	120	120	-1%
TOTAL ALLOCATED POSITIONS	126	128	128	128	0%

Mission Statement

To cost-effectively provide a wide range of administrative, technology, collection, procurement, and print services that are essential for customer departments to efficiently deliver quality and timely support to the citizens of Placer County.

Department Comments

The Administrative Services Department provides a broad spectrum of services to county departments and to the public. The department is comprised of six diverse divisions and during the development of the department's FY 2014-15 budget, division managers focused their efforts on maintaining core business functions, staffing levels, supplemental costs attributed to consolidation initiatives and the phased implementation of the Information Technology Strategic Plan.

The four General Fund divisions include:

- Administration
- Information Technology
- Procurement
- Revenue Services

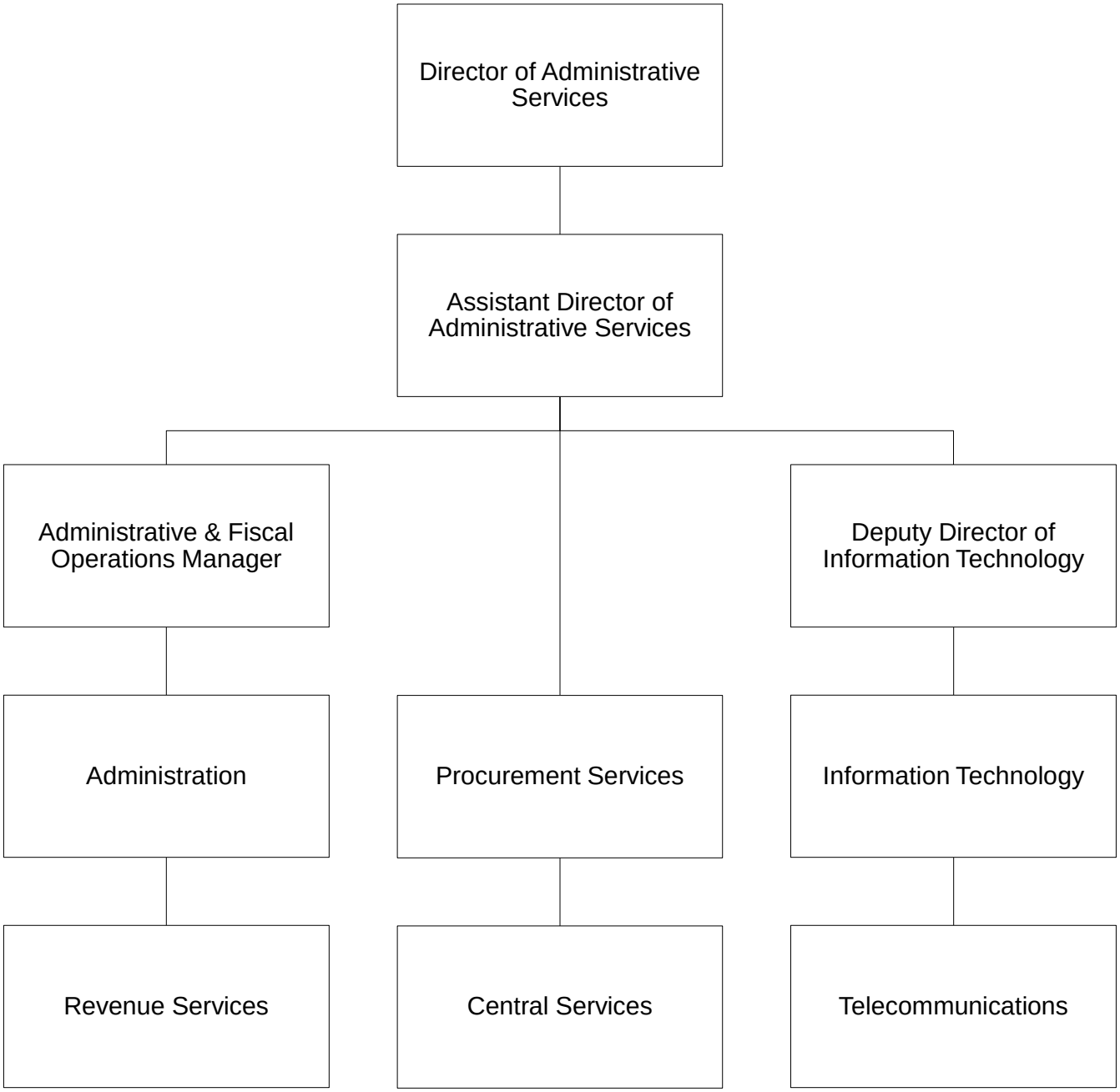
The two Internal Service Fund divisions include:

- Central Services
- Telecommunications

Priorities and challenges facing this department during FY 2014-15 include enhancing the County's website utilization through increased functionalities, strengthening interoperable communications capabilities countywide, increasing access to existing information technologies and working with service providers on the deployment of high-speed broadband services into unserved and underserved Placer County communities.

Major accomplishments during FY 2013-14 include infrastructure upgrades to the County's Enterprise Data Network, a redesign of the County's public website, the expansion of call center technologies to support the Health & Human Services' Covered California Initiatives, successful deployment of new multifunction copier devices countywide, amended the County's Uniform Transient Occupancy Tax Ordinance, and increased the County Surplus Program's sales and revenues.

ADMINISTRATIVE SERVICES DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

To accomplish the priorities identified by the department, the FY 2014-15 Proposed Budget continues the existing level of program services while reducing funding for one assistant director position, for a total of 120 funded positions. The year over year increase to net budget ($1,289,643) is largely the result of the transfer of ACORN functions from the Countywide Systems budget to the Administrative Services - Information Technology budget, increased telephone and network infrastructure maintenance costs, additional multifunction copiers (in lieu of standalone printers), PC replacements, and training. In FY 2014-15, the General Fund net cost decreases dramatically by $2,026,828 year over year due to countywide realignment of A-87 costs, which resulted in a revenue transfer in the amount of $2,051,363 to the Administration division. In other revenue areas, Revenue Services fees and fine collections are reduced by $72,352, as a result of decreased collection activity, offset by a commensurate reduction in outside collections services.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 251.

Administrative Services 11210

Administrative & Financial Service System

Program Purpose: Provides comprehensive information technology (IT) project planning, implementation, administration, and maintenance of the County's data systems, including servers, data storage, firewall, and security systems.

Provides centralized purchasing services to county departments for the procurement of materials, equipment, and services, and ensures that county purchasing policies and procedures are followed to maintain consistency in buying practices and compliance with all applicable laws.

Provides centralized billing and collection services to secure funds entitled to Placer County and other government entities.

Provides quality management and administrative support to the Administrative Services Department and effectively communicates and acts as liaison to other departments, outside agencies, and the public.

Program Comments:
During FY 2014-15 our department will focus its efforts on ensuring the County's current technology systems are appropriately secured, maintained, and comply with all state and federal laws/mandates. The Information Technology Division maintains 144 terabytes of data storage distributed over 41 physical servers and 183 virtual servers. In addition, the Division also supports and maintains 2,732 desktop and laptop computers countywide. Currently over 14 million emails are processed annually and 17 million documents are stored electronically.

In order to maintain the level of service our department provides to its user departments and citizens, future investment in technology initiatives will be an important consideration for ensuring the County's continuity of operation. These emerging technologies include but are not limited to desktop virtualization, electronic document imaging, web-based applications and security systems.

The Procurement Services Division continues to identify and implement new and innovative business practices to streamline the acquisition of goods and services. Approximately 170 solicitations, 2,451 purchase orders/contracts, 724 amendments, and 7,174 credit card transactions were processed annually by the division resulting in total annual spending of $93.9 million and cost savings of $1.7 million. Surplus sales and rebate revenues totaled $265,670. This Division has once again received the *Achievement in Excellence Award* from the National Purchasing Institute for the eleventh year in a row.

The Revenue Services Division continues to identify and research workflow solutions that enhance and/or improve their collection initiatives. These solutions focus on the elimination of manual collection duties through the use of technology. These enhancements contributed towards their continued success in the collection of approximately $23 million annually.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by $2,001,909 for A-87 revenue ($2,051,363), and the Placer County Government Center costs ($49,454).
- As a net zero adjustment, Retiree Health Insurance costs of $313,906 are moved from other line items to Salaries and Benefits.
- Increase $792,677 in ongoing expenditures and department charges for ACORN hardware and software support, previously budgeted in Countywide Systems.
- Increase $209,904 in ongoing expenditures and department charges for software licensing and required website utilities for mapping and web trend analysis.
- Increase $130,677 in ongoing expenditures and department charges for the transfer of one technology solutions analyst from the Library to the IT Division.
- Increase $65,801 in one-time expenditures and department charges for training of existing and new staff.
- Increase $65,697 in ongoing funds to cover increased telecommunications costs including voice over IP, server virtualization, increased disaster recovery bandwidth, and call center features for the customer services help desk.
- Increase $31,000 in ongoing expenditures and department charges for Community Development Resources Center building lease space to accommodate consolidated programs from HHS and Library.
- Reduce $177,463 in ongoing salary and benefit expenditures and department charges for one assistant director position.

Central Services (Internal Service Fund) 06380

Administrative & Financial Service System

Program Purpose: Provides efficient and economical reprographic, graphic design, mail processing/delivery, inventory, and records management services.

Program Comments:

The Central Services Division provides comprehensive business services to all county departments, as well as other government agencies, and non-profit organizations. Annually this division supports approximately 408 print jobs, 3,365 quick copy orders, 1,341 graphic design requests, processing of 688,304 pieces of outgoing U.S. Mail, delivery of 374,400 pieces of interoffice mail, processing of 3,600 requests for records management services and storing 8,428 boxes. Many services provided by this division were directly impacted by the cost savings initiatives implemented countywide. The Central Services Division remains focused on identifying operational efficiencies to streamline their operations and reduce costs.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs increases this budget by $246,470 for A-87 ($105,359), and the Placer County Government Center costs ($17,876).

- As a net zero adjustment, Retiree Health Insurance costs of $43,589 are moved from other line items to Salaries and Benefits.
- Increase $278,386 in ongoing expenditures and department charges for additional multifunction copiers for various departments.

Telecommunications (Internal Service Fund) 02100

Administrative & Financial Service System

Program Purpose: Provides planning, development, and logistical support for all countywide communication networks, including telephone, radio, data, video, media, telemetry, and cable television services.

Program Comments:
The Telecommunications Division maintains and supports the County's data, telephone, and two-way radio networks. These networks support the placement of approximately 2 million outgoing calls, 3.1 million voicemail records, and 362,743 Interactive Voice Response Calls annually. Approximately 3.3 terabytes of Internet traffic is utilized to support county services per business day. In addition, the Telecommunications Division will continue with its efforts to fully implement the Countywide Interoperable Radio Network Project.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by $119,799 for A-87 (-$140,629), and the Placer County Government Center costs ($20,830).
- As a net zero adjustment, Retiree Health Insurance costs of $95,727 are moved from other line items to Salaries and Benefits.
- Increase $41,702 in ongoing expenditures and department charges for overtime and callback.
- Increase $14,800 in one-time expenditures and department charges PC replacements.
- Increase $28,850 in one-time expenditures and department charges for training.
- Reduce $71,194 in one-time expenditures and department charges for contract services.

AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS AND MEASURES
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: AGRICULTURAL COMMISSIONER

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Agricultural Commissioner	$ 1,754,286	$ 1,945,676	$ 2,126,666	$ 2,412,744	24.0%
OTHER OPERATING FUND					
Fish & Game Commission - Fund 130	$ 6,820	$ 10,752	$ 10,752	$ 10,986	2.2%
TOTAL ALL FUNDS	$ 1,761,106	$ 1,956,428	$ 2,137,418	$ 2,423,730	23.9%

FUNDED POSITIONS					
Agricultural Commissioner	13	14	14	14	0%
Fish & Game Commission - Fund 130	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	13	14	14	14	0%
TOTAL ALLOCATED POSITIONS	14	14	14	14	0%

Mission Statement

To protect the agricultural industry by detecting and eradicating detrimental and invasive pests, promote the sale of locally grown products, protect the public and environment by promoting the safe use of pesticides, increase consumer confidence in local businesses by protecting against fraud and deception, and foster equity in the market place.

Department Comments

Agriculture Enforcement

The Department strives to prevent harmful invasive insect, weed, and disease pests from becoming established in Placer County, and subsequently statewide. These activities protect our farmers, landscapes and natural areas and reduce the need for pesticides. Program activities include:

- Evaluating over 40,000 shipments of incoming plant materially annually.
- Servicing 1,500 insect detection traps to screen for harmful invasive species.
- Performing noxious weed control on 250 infestation sites.

The Department is responsible for regulating Placer County's certified farmers' markets, certified producers and organic growers. The Department enforces strict rules to ensure that fruits and vegetables purchased at a farmers' market are actually grown by the farmer selling them. Organic regulations ensure the integrity of produce advertised or sold as "organic." Annual activities include:

- Issuing nearly 60 Certified Producer's Certificates.
- Approving 18 Certified Farmers' Markets.

Pesticide Use Enforcement

Approximately 250,000 pounds of pesticides are used in Placer County each year. The Department is the primary agency responsible for ensuring that these pesticides are used in a manner that is safe, legal, and protects the environment, through the following activities:

- Ensuring pest control operators are properly trained, licensed, and permitted.
- Conducting inspections of structural, agricultural and landscape maintenance pesticide applications and employee safety and pesticide dealer records.
- Annually registering approximately 370 licensed pest control businesses and issuing nearly 300 pesticide use permits.

Weights and Measures

Approximately $1 Billion in trade takes place over commercial weighing and measuring devices in Placer County annually. The Department's weights and measures programs actively inspect gasoline pumps, grocery store scales, propane dispensers and other devices to ensure consumers get what they pay for, and businesses operate in an equitable marketplace. Activities include:

- Inspecting approximately 6,000 weighing and measuring devices annually.
- Inspecting approximately 5,000 items for accurate pricing annually.
- Implementing variable frequency inspections of retail fuel dispensers and computing scales, which will allow the Department to focus on lower compliance areas of quantity control and price verification.

Wildlife Services

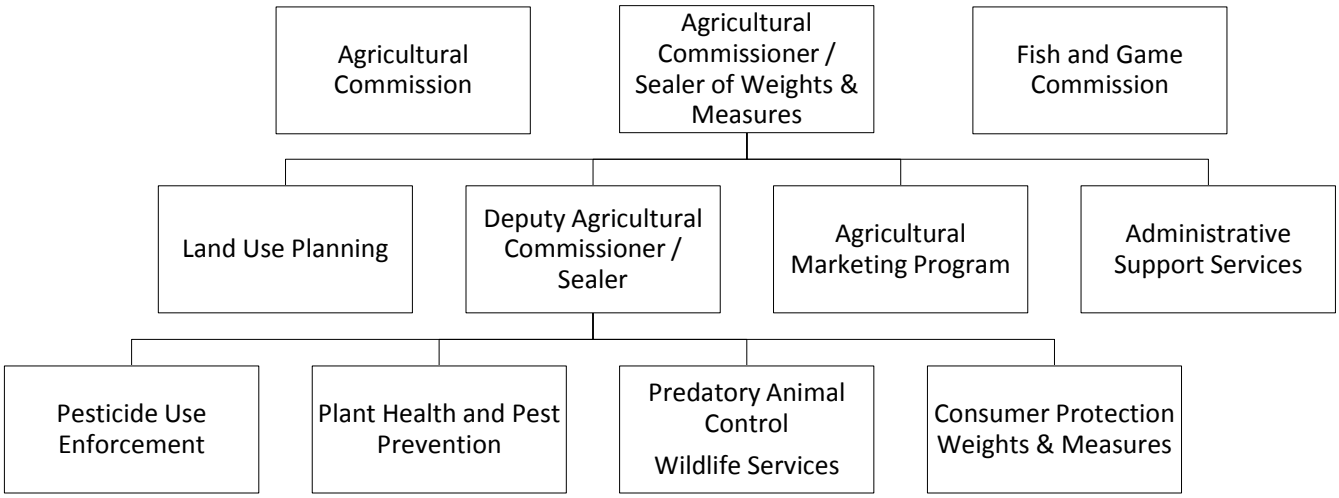
The Department's Wildlife Services program works to assist citizens, businesses, schools, public agencies and farmers and ranchers with wildlife-related issues. Program activities include:

- Annually responding to 2,500 requests for assistance.
- Offering technical aid for behavior modification, use of repellents, exclusion, habitat modification and removal of problem animals.

Agricultural Marketing

The Agricultural Marketing program seeks to promote sales and profitability of agricultural products produced by Placer County farmers and ranchers. The program is conducted through the efforts of the county's contractor, Merlot Marketing, and in cooperation with the non-profit PlacerGROWN organization. The program is currently operated as a PR and Social Media campaign and all efforts are branded as "PlacerGROWN."

AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS AND MEASURES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Proposed Budget for Agricultural Commissioner / Sealer of Weights and Measures provides a net budget of $2,423,730, an increase of 25% over the previous year. This increase is due to aligning costs to each department within the General Fund. The budget funds 14 allocations, Expenditures for salary and benefits are slightly up and other expenditures include funding for the annual agricultural marketing program. Overall revenues are projected to increase to accurately reflect workload trends.

The Fish and Game Commission is under the purview of the Agricultural Commissioner. Historically, the budget is only partially offset through the use of reserves. This fiscal year the General Fund will continue to allocate $4,000 in order to cover the Commission's annual operating costs.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 257.

Agricultural Commissioner / Sealer of Weights & Measures 22210

Land Use Service System

Program Purpose: The Agricultural Commissioner promotes local and regional public awareness of Placer County agriculture, the sale of Placer County agricultural products, and encourages agriculture-related tourism as a means of economic diversification for the farming community. In addition, department programs protect Placer County's agricultural and natural resources against damage caused by exotic insects, diseases, and weeds; assure compliance with the federal and state laws pertaining to the proper and safe use of pesticides; and advocate for the County's "Right-to-Farm" ordinance protection of farms from nuisance complaints which can limit agricultural productivity and efficiency. The Sealer of Weights and Measures program enforces laws and regulations that assure market-place equity for commercial transactions involving count, weight, or measure.

Major Budget Adjustment(s) Included in FY 2013-14

- Transfer of $20,000 in additional revenue to Equipment fund to help offset future equipment costs.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $20,000 in Special Department Expense for future equipment purchase(s).
- Increase $26,048 in overall revenues.

Fish and Game Commission 22370

Land Use Service System

Program Purpose: The Fish and Game Commission advises the Board of Supervisors and provides a community forum for citizens to express their concerns, opinions, and views and on matters affecting the conservation, propagation, preservation, and management of fish and wildlife within Placer County. The Commission coordinates efforts in habitat improvement, public awareness, and resource education and issues grant awards, using revenue received from Department of Fish and Wildlife enforcement actions, to non-profit organizations, schools, or other organizations or individuals.

ASSESSOR
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **ASSESSOR**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Assessor	$ 9,657,770	$ 10,608,327	$ 11,573,972	$ 12,786,106	20.5%
TOTAL ALL FUNDS	$ 9,657,770	$ 10,608,327	$ 11,573,972	$ 12,786,106	20.5%

FUNDED POSITIONS					
Assessor	76	76	76	76	0%
TOTAL FUNDED POSITIONS	76	76	76	76	0%
TOTAL ALLOCATED POSITIONS	85	85	85	85	0%

Mission Statement

The Assessor's Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The annual assessment roll that generates FY 2013-14 property taxes is composed of over 172,600 taxable assessments with a roll value in excess of $51.3 billion. The Assessor:

- Maintains assessment parcel maps and ownership information for property tax purposes.
- Provides core layers of the GIS base map used for emergency response and other public notifications.
- Valuates real and personal property for property tax assessments.
- Administers an exemption program for properties that meet public benefit qualifications.
- Delivers an annual and supplemental assessment roll.
- Answers questions from the public and local jurisdictions regarding property assessments.

Department Comments

The Assessor's Office is responsible for administering the property tax assessment program that serves as a key revenue stream for Placer County, incorporated jurisdictions within the county, special districts, and the public school system. As part of this program, the Assessor maintains assessment parcel maps, and values real and personal property for property tax assessments as mandated by the state. The Assessor delivers an annual and supplemental assessment roll that ultimately results in property tax revenue that funds key local government services. The 2013-2014 assessment roll was in excess of $54.4 billion in property value, which is net of over $2.3 Billion in property tax exemptions as administered by the Assessor. Staff is composed of licensed property tax appraisers, auditor appraisers and technical support staff with an understanding of the revenue and taxation code, property tax rules, pertinent court cases, administration of new legislation and ultimately a goal of service to the public.

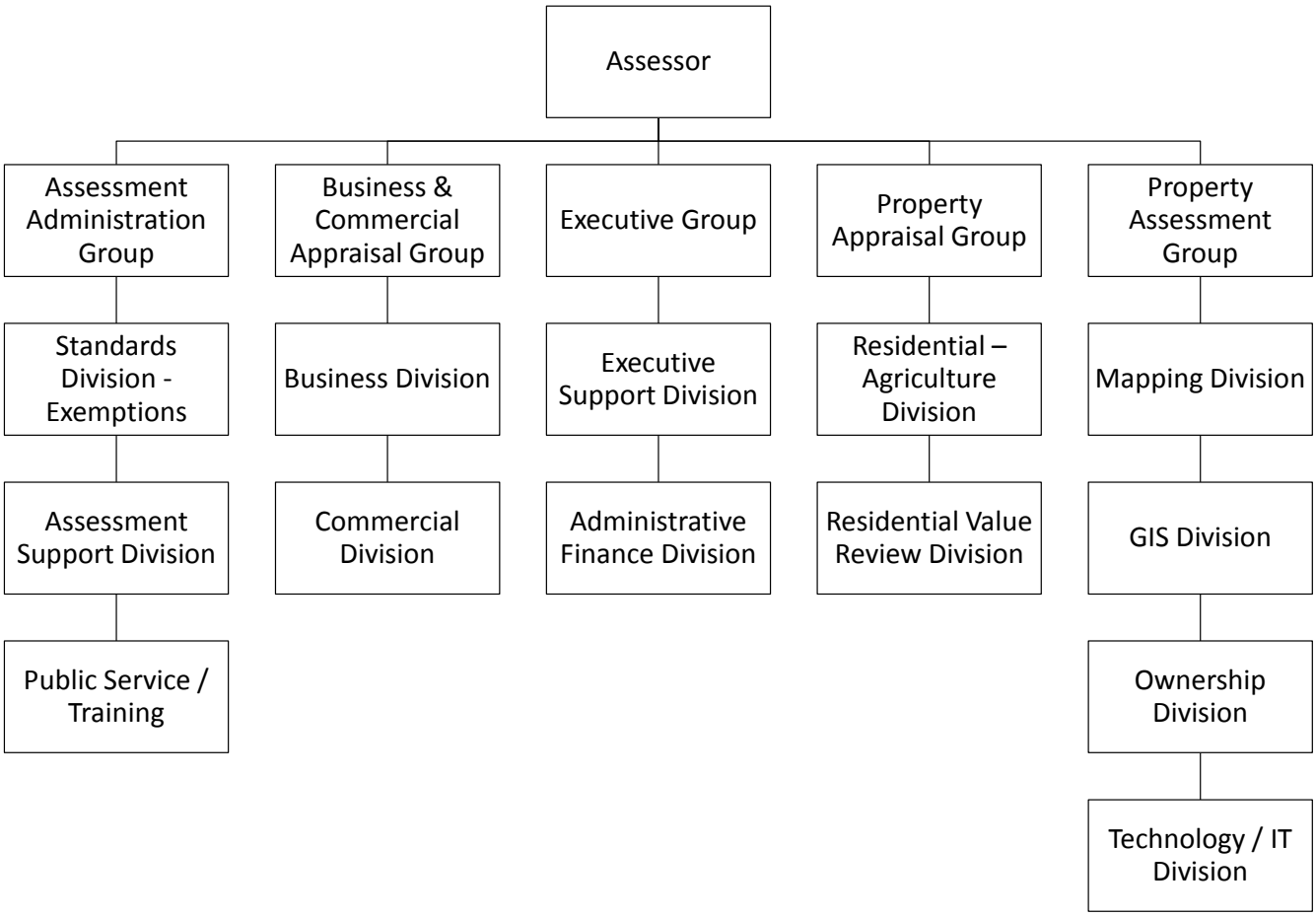
The California property tax system can be very complicated, particularly as the real estate market has changed dramatically over the last decade. It is our mission in the Assessor's Office to keep the public informed, provide information that is accurate, easily understood and accessible for all property owners in the county.

Since 2007, the Assessor's Office has recognized properties where a temporary decline in assessed value is indicated. Currently, over 64,000 of the 173,000 assessments in the county have seen this temporary decline and are assessed at less than their Proposition 13 base year value. The Assessor's Office utilizes technology and appraisal expertise in developing mass appraisal methodologies to assess each of these properties at market value as of the annual January 1st valuation date.

As the real estate market recovers and assessed values continue to increase, our office will maintain proactive communication by sending out value notices to each property owner in July, informing them of their assessed values and soliciting their feedback. Last year, 46,700 residential property owners saw assessed value increases due to real estate market recovery after receiving temporary relief with market declines in prior years; we anticipate that this recovery of value will continue. Property owners may request a review of their assessed value through a streamlined process that can be requested on the Assessor's website from July 1st through December 31st of each year. This review process is no charge and is an additional option to the Assessment Appeal Process that is administered through the Clerk of the Assessment Appeal Board. We are happy to explain how and why a property tax valuation increased, decreased or stayed the same.

Our website is one of the most frequently accessed in the County, with over 10,000 visitors per month. We provide information by parcel, Frequently Asked Questions by topic, county assessor's map information, and a variety of other informative resources. Our forms are provided for public convenience in a user fillable Adobe format. E-fling of Business Property Statements is now also offered as an additional service. Supplemental assessments are a particularly confusing area; to provide assistance to new property owners, we have developed a supplemental tax estimator that has received excellent customer response. The Assessor's Office receives thousands of property owner inquiries each year, and it is our goal to answer each letter, email, phone call or visit to our lobby with courtesy, clarity, and respect.

ASSESSOR


Assessor
Assessment Administration Group
Business & Commercial Appraisal Group
Executive Group
Property Appraisal Group
Property Assessment Group
Standards Division - Exemptions
Business Division
Executive Support Division
Residential – Agriculture Division
Mapping Division
Assessment Support Division
Commercial Division
Administrative Finance Division
Residential Value Review Division
GIS Division
Public Service / Training
Ownership Division
Technology / IT Division

COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides $12,786,106 for the Assessor's Office, representing a 20.5% increase over the previous year, and maintains 76 funded position allocations. Increases to the Assessor's budget are due primarily to the countywide alignment of costs to programs not previously included in this budget: Retired Employee Group Insurance ($494,513), A-87 cost allocation plan ($1,301,394), Placer County Government Center Campus Services ($32,930), and Employee Group Insurance ($85,520). Revenues in this budget are flat with the prior year at $2,738,500, resulting in a Net County Cost of $10,047,606, an increase of 27.7% over the prior year Final Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 260.

Assessor 10370

Administrative & Financial Service System

Program Purpose: Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business property assessments. Provide property information to local government, property owners, and the business community.

Major Budget Items: FY 2014-15 Proposed Budget

- An increase of $189,751 in Salaries and Wages reflects full year costs associated with prior year Cost of Living (COLA) adjustments and projected merit increases for 76 funded positions.
- The countywide alignment of costs to programs increases this budget by $1,914,357 for the A-87 cost allocation plan ($1,301,394), Retired Employee Group Insurance ($494,513), Placer County Government Center Campus Services ($32,930), and Employee Group Insurance ($85,520).

OFFICE OF THE AUDITOR-CONTROLLER
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **AUDITOR-CONTROLLER**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Auditor - Controller	$ 4,723,133	$ 5,056,643	$ 5,519,255	$ 5,543,901	9.6%
OTHER OPERATING FUND					
Debt Service - Fund 190	$ 4,353,215	$ 4,347,027	$ 4,348,726	$ 4,169,821	-4.1%
TOTAL ALL FUNDS	$ 9,076,348	$ 9,403,670	$ 9,867,981	$ 9,713,722	3.3%

FUNDED POSITIONS					
Auditor - Controller	40	39	39	39	0%
Debt Service - Fund 190	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	40	39	39	39	0%
TOTAL ALLOCATED POSITIONS	43	42	42	42	0%

Mission Statement

To maintain the financial integrity of the County by providing county departments, special districts, and the citizens of Placer County with clear, accurate, and responsive accounting and auditing services, and by providing an environment that promotes the safeguarding of county assets.

Department Comments

The Auditor-Controller's Office provides a broad range of financial accounting and auditing services to all County Departments, agencies and districts whose funds are kept in the County Treasury. The Administration Division of the office provides administrative, functional, technical and secretarial support to divisions providing services as follows:

The General Accounting Division provides general accounting services to the public, other government agencies and County departments.

- Records all receipts and disbursements of County monies.
- Maintains budgetary control of various funds.
- Enforces accounting policies and procedures.
- Oversees the warrant and cash reconciliations of the County.

The Financial Accounting Division provides financial information to the public, other government agencies and County departments.

- Compiles financial statements for the County and Special Districts.

- Prepares reports required by Federal and State laws for the County and Special Districts.

The Internal Audit Division conducts audits of County departments and programs, Special Districts and Federal and State grants.

- Assists departments with reviews of their internal controls, processes and records.
- Ensures countywide compliance with policies.
- Provides an environment that promotes the safeguarding of County assets.

The Payroll Division provides payroll services for employees of both the County and certain Special Districts.

- Produces biweekly paychecks.
- Records and transmits all payroll liabilities.
- Provides payroll data to third party benefit plan administrators.
- Prepares and files State and Federal quarterly and annual payroll tax returns.
- Ensures payroll procedures and reporting meet all legal requirements.

The Property Tax Division is responsible for preparing the countywide property tax levy.

- Creates property tax levy.
- Distributes tax proceeds to all government agencies, cities, schools, special districts and the County.
- Processes corrections to the tax roll.

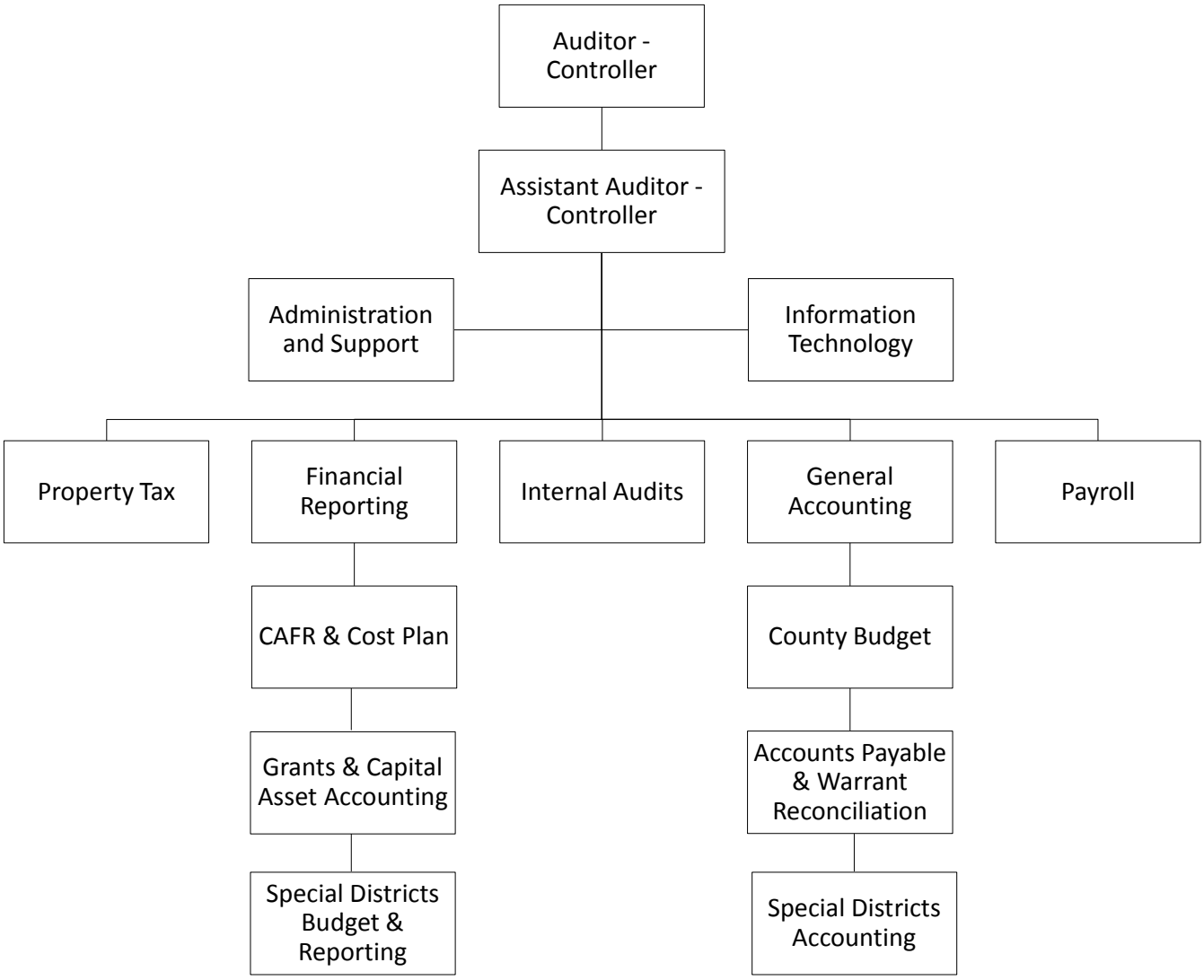
This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in all of the above divisions. Even with our current staffing restraints, we continue to be committed to providing quality and timely professional services to our customers and to be a reliable resource for County departments.

Significant challenges in the upcoming year will strain our ability to provide quality and timely services. Those challenges include:

- Continued efforts related to ABX1 26 “RDA Dissolution”.
- Implementing several ACORN (payroll system) configuration changes as a result of mandates and negotiations.
- Correctly interpreting and applying increasingly complex legislative mandates in the property tax, payroll and financial accounting and reporting arenas.
- Continuing to implement cost saving methods including, but not limited to, implementation of various ACORN and PAS (accounting system) modifications to further motivate and enable County departments to utilize self-service functionality and to become more paperless.
- Ensuring countywide compliance with existing and newly adopted policies.
- Providing training to our customers regarding new policy and reporting requirements, as well as training to our ACORN and PAS users.
- Managing succession-planning efforts that are critical to the on-going effectiveness of operations.

Dealing with these issues within the budgetary constraints will be a significant challenge but one which we are committed to meeting.

OFFICE OF THE AUDITOR - CONTROLLER



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget continues the existing level of program services as well as funding for 39 positions, with no reductions to mandated responsibilities or other programs. The year over year increase to net budget ($487,258) is largely the result of changes in methodology for Employee Group Insurance and building maintenance charges. The budget includes the replacement of two scanners that are beyond their useful life. In FY 2014-15, the General Fund net cost decreases dramatically by $2,532,232 year over year due to countywide realignment of A-87 costs, which resulted in a revenue transfer in the amount of $2,942,245. In other revenues, the Property Tax Administration Fee is projected to increase by $77,245, based on actual and projected receipts through FY 2013-14.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 262.

Auditor – Controller 10250

Administrative & Financial Service System

Program Purpose: To enhance the public's trust by acting as guardian of funds administered for the County, cities, schools, and special districts, and provide an independent source of financial information and analysis.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by $2,817,764 for A-87 revenue ($2,942,245), Building Maintenance ($106,018) and the Placer County Government Center costs ($18,463).
- As a net zero adjustment, Retiree Health Insurance costs of $224,549 are moved from other line items to Salaries and Benefits.

Debt Service 89360

Administrative & Financial Service System

Program Purpose: To provide funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

Major Budget Adjustment(s) Included in FY 2013-14

- Reduced $29,512 for principal and interest payments as a result of the 2006 and 2007 Certificates of Participation refunding.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce $179,685 in ongoing funds as a result of the 2006 and 2007 Certificates of Participation refunding.

CHILD SUPPORT SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **CHILD SUPPORT SERVICES DIRECTOR**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Child Support Services	$ 5,863,749	$ 6,316,073	$ 6,316,072	$ 6,422,391	1.7%
TOTAL ALL FUNDS	$ 5,863,749	$ 6,316,073	$ 6,316,072	$ 6,422,391	1.7%

FUNDED POSITIONS					
Child Support Services	43	45	45	45	0%
TOTAL FUNDED POSITIONS	43	45	45	45	0%
TOTAL ALLOCATED POSITIONS	65	65	65	65	0%

Mission Statement

The mission of the Placer County Department of Child Support Services is to promote the well-being of children and the self-sufficiency of families by assisting both parents to meet the financial, medical, and emotional needs of their children through the delivery of quality child support services.

Department Comments

Assisting parents and children with legal services, while balancing legal requirements with acceptable solutions, is the focus of the Placer County Department of Child Support Services. Our child support professionals work collaboratively with both parents to ensure that children's financial and medical needs are supported. The Department's commitment to excellent customer service focuses on taking the time to effectively communicate the child support process with customers. The intent is to educate our customers to be part of the solution, which leads to greater outcomes.

Federal Performance Measures: The State Department of Child Support Services establishes the goals for each local child support agency based on five federal performance measures plus an additional measurement for distributed collections. The following table captures the past year's performance and the goals set for the current Federal Fiscal Year (FFY) 2013.

Performance Measure	FFY 2013 Goals	FFY 2013 Results	FFY 2014 Goals
Paternity Establishment	100%	102.3%	100%
Cases with Orders Established	90.9%	91.4%	91.4%
Distribution of Current Support	64.2%	64.8%	66.8%

Performance Measure	FFY 2013 Goals	FFY 2013 Results	FFY 2014 Goals
Cases with an Arrears Payment	64.7%	64.8%	66.8%
Cost Effectiveness	>$3.22	$3.58	>$3.58
Distributed Collections	$20,877,530	$21,013,833	$22,064,524

- In 2013, of the $21 million collected $18.9 million was paid to local families.
- Child support is the second largest source of income for families receiving it.[1]

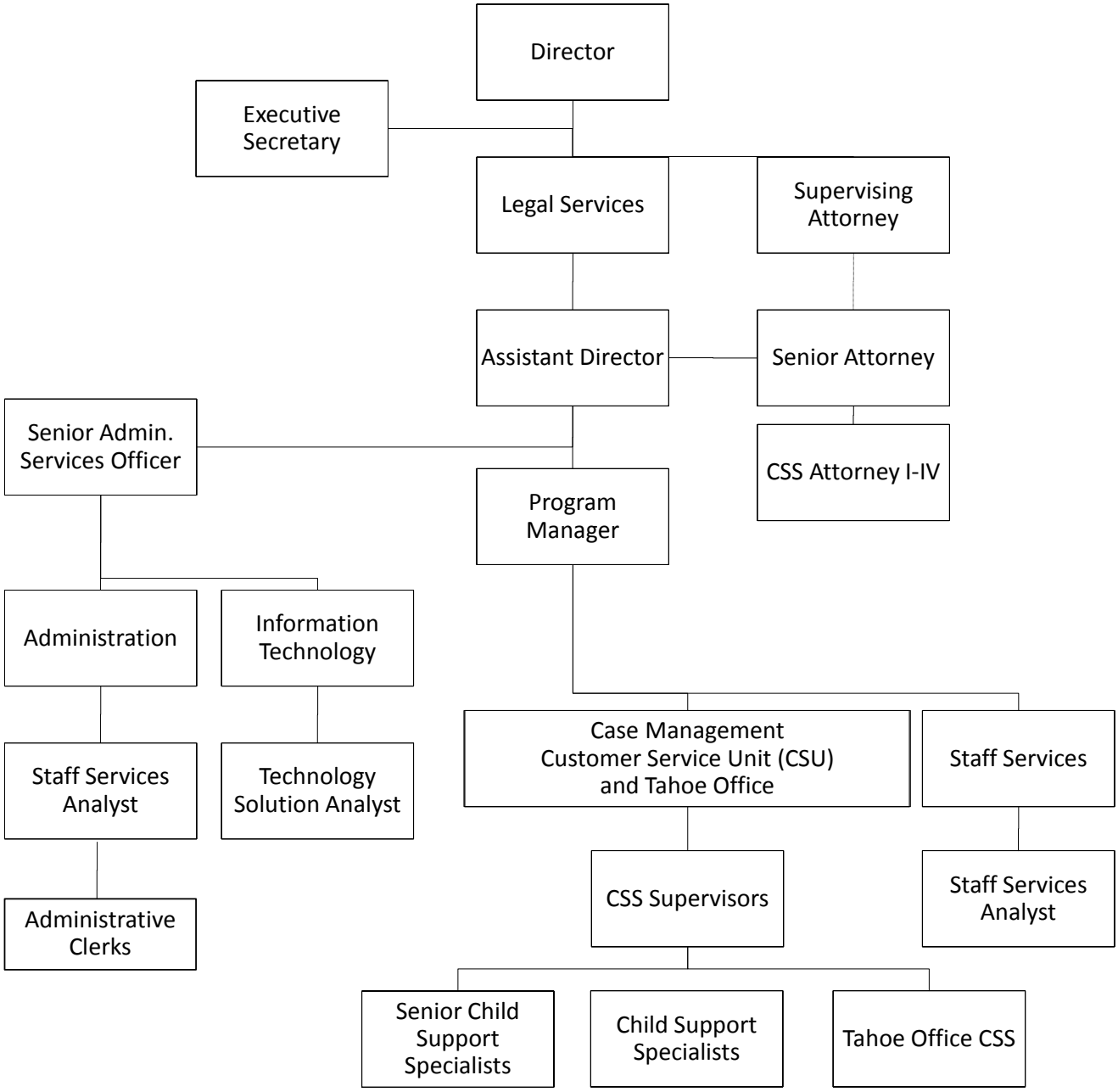
We are continuously exploring ways to deliver better service and reduce costs where possible, through operations, technology, and collaboration with our customers:

- For every dollar spent, the Department collects $3.58 on behalf of families, compared to the statewide average of $2.54.
- Court proceedings are video-conferenced with court orders produced, signed, and served when the proceedings take place, getting support to families up to six weeks faster.
- Customers can access their child support account online or through our lobby kiosk to make payments, view account balances, and even view jobs and apply for work.
- Customers are greeted in our lobby or on the telephone by a specialist who is prepared to handle complex issues to reach a swift resolution.

The Federal Office of Management and Budget rates child support as the best managed and most effective social service program in the nation. When children can count on their parents for the financial and medical support they require, their future becomes much brighter.

[1] Source: *Federal Office of Child Support Enforcement, an office of the Administration for Children & Families*

CHILD SUPPORT SERVICES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

Within a relatively flat funding stream from Federal and State sources, the department is able to deliver mandated services to parents and children through continually refining its service approaches.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 265.

Child Support Services 21720

Health & Human Support Service System

Program Purpose: The Department of Child Support Services is a governmental law office that is responsible for administering the Title IV-D Program of the Federal Social Security Act, in and for the County of Placer. The Department performs the following services:

- Establishes paternity.
- Locates parents.
- Requests child support orders.
- Requests medical support orders.
- Enforces child support and spousal support orders.
- Modifies child support orders.
- Operates a call center for statewide toll-free number.
- Collects child support on cases where it is past due.
- Performs outreach in the community to share information about services and opportunities.
- Resolves complaints.
- Ensures federal regulation compliance and data reliability is met.
- Provides an opportunity for those that qualify and owe past due support to pay a reduced amount.
- Efficiently uses program allocation to perform child support services.
- Ombudsperson assists customers within specific rules and structure.
- Serves alleged Obligors with Summons and Complaint to establish paternity or a support order.
- Coordinates with other states and countries involved in a child support case.
- Partners with other governmental entities and private businesses such as hospitals and clinics to establish the Paternity Opportunity Program.
- Maintains a stable of certified trainers to provide uniform training to staff members, and statewide on child support program areas.
- Works with local tribal governments regarding child support issues.
- Engages youth with employees sponsored art contest and activity books for children.

Program Comments: The Department was the only northern California County that met or exceeded the goals set for FFY 2013. This was attained by implementing a new business model that channels the workload to achieve greater results.

The Placer County Department of Child Support Services remains committed to providing quality child support services. The Department would like to thank the Placer County Executive Office for their assistance in preparing this budget, for their guidance, and for their continued support of our mission. The Department would also like to thank the Placer County Board of Supervisors for their leadership, and program support. The Department is proud to serve the parents, children, and families of Placer County, the State of California, and the Nation.

Major Budget Items: FY 2014-15 Proposed Budget

- Estimated State revenues are increased $109,811 to support increased costs in retiree health and A-87 central services.
- $406,123 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- An administrative secretary is funded in lieu of an account clerk position.

COMMUNITY DEVELOPMENT RESOURCE AGENCY
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: DIRECTOR COMMUNITY DEVELOPMENT RESOURCE AGENCY

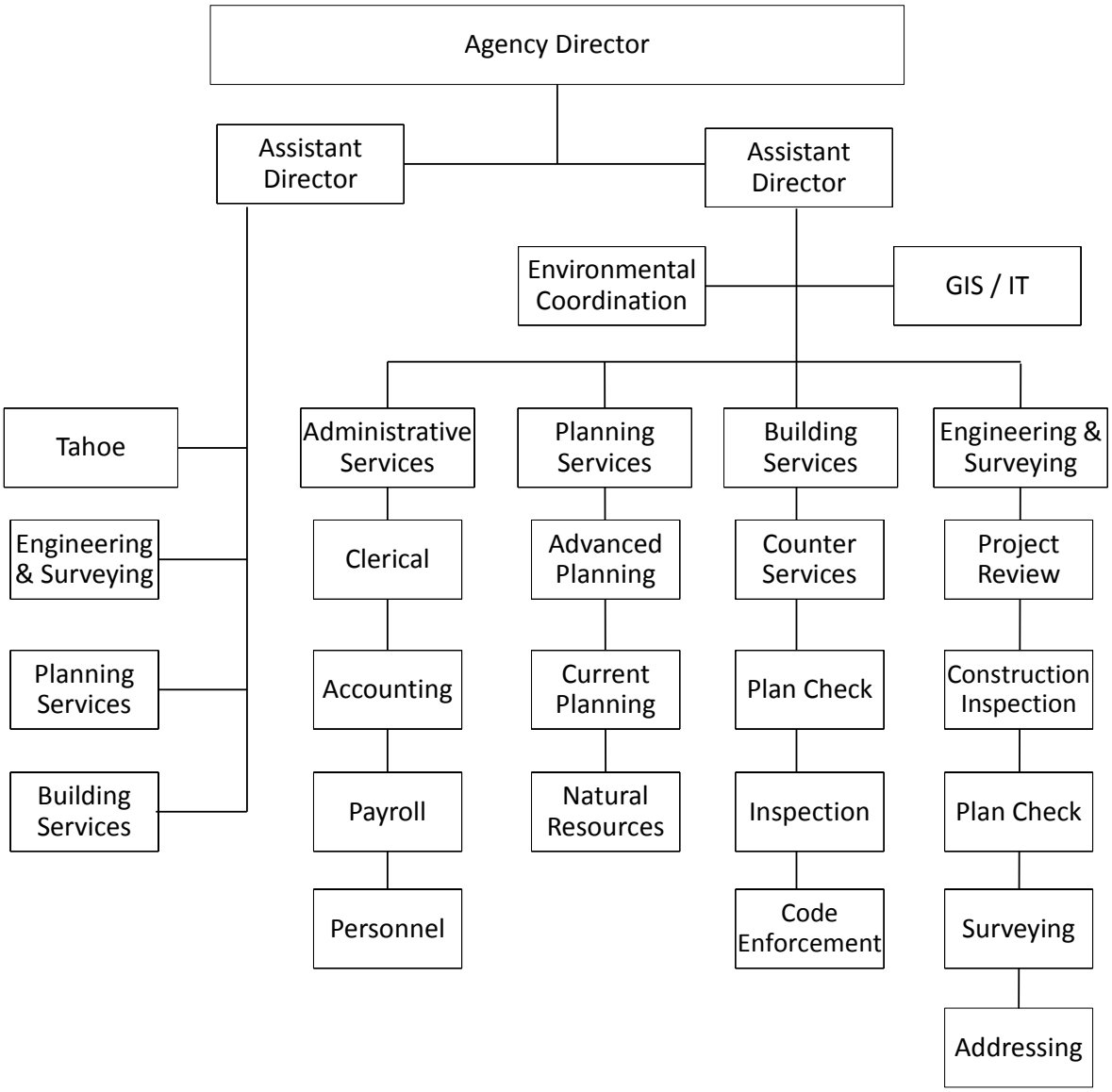
Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Community Development Resource Agency	$ 1,819,071	$ 1,664,056	$ 1,825,687	$ 2,207,814	32.7%
Building Inspection	$ 4,120,045	$ 5,049,873	$ 7,016,849	$ 6,342,285	25.6%
Engineering & Surveying	$ 4,464,006	$ 5,473,461	$ 5,828,147	$ 5,379,294	-1.7%
Planning	$ 4,958,086	$ 6,019,162	$ 6,566,672	$ 6,140,615	2.0%
Subtotal General Fund	$ 15,361,208	$ 18,206,552	$ 21,237,355	$ 20,070,008	10.2%
OTHER OPERATING FUND					
Low & Moderate Income Housing Asset - Fund 106	$ 2,760,518	$ 2,271,605	$ 2,316,403	$ 2,316,403	2.0%
TOTAL ALL FUNDS	$ 18,121,726	$ 20,478,157	$ 23,553,758	$ 22,386,411	9.3%

FUNDED POSITIONS					
Community Development Resource Agency	31	29	34	32	10%
Building Inspection	19.5	19	25	23	21%
Engineering & Surveying	25	24.5	24	24	-2%
Planning	17	17	18	18	6%
Low & Moderate Income Housing Asset - Fund 106	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	93	89.5	101	97	8%
TOTAL ALLOCATED POSITIONS	158	158	158	158	0%

Mission Statement

The mission of the Community Development / Resource Agency is to provide a progressive, clear and timely development process that focuses on the public interest, protecting the County's many natural resources and creating balanced, sustainable communities.

COMMUNITY DEVELOPMENT / RESOURCE AGENCY



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Community Development Resources Agency (CDRA) FY 2014-15 Proposed Budget includes additional funding for seven positions to support current and projected building activity and to augment operations in the Tahoe office. Additional funding is included for an assistant director to manage the Tahoe office, a CDRA technician, administrative clerk, two building inspectors, a supervising building inspector, and a code enforcement officer. The budget also includes the transfer of a Senior Planner from Facility Services to the Planning Division and 50% reduction of an engineering technician in the Engineering and Surveying Division. Including the newly funded positions, the CDRA has a total of 97 funded positions. County staff is supported by increased on-call plan check and inspection services to be used on an as-needed basis. With these resources, CDRA is expected to meet the demands of land development including current project reviews, long-range planning (Placer County Conservation Plan, Tahoe Community Plan Update, Sunset Industrial Area Plan Update), and plan check and inspection services. The year over year increase to Net Budget ($1,863,456) is largely the result of the aforementioned positions, on-call services, and realignment of employee group insurance and building maintenance costs. To fund additional building activity-related expenditures, construction permit and inspection revenues increased $1,332,808, a conservative estimate which supported by actual and projected revenues received in FY 2013-14.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 267.

Community Development Resource Agency 22240

Land Use Service System

Program Purpose: The Administrative Services Division of the Community Development / Resource Agency (CDRA) provides centralized administration and support services to all divisions included under the Agency umbrella: Planning Services, Building Services, and Engineering and Surveying. Programs specific to the Agency include environmental review coordination, geographic information services (GIS), training, clerical support, information technology support, accounting, auditing, front counter services (including Tahoe functions) and Tahoe Regional Planning Agency interface.

The Agency's Administrative Services Division provides centralized customer service delivery for the three land use divisions associated with the Agency as well as provides internal coordination with other County departments involved in the land development process, including the Departments of Health and Human Services - Environmental Health Division, Air Pollution Control District, Public Works, County Executive Office and Facility Services.

Department Comments

With the continued recovery of the national and local economy, the Agency is responding to increased development activity in all areas of the County. While development in the Tahoe/Truckee region has remained steady, the Agency is seeing renewed interest in development projects in the western portion of the County, including large specific plans which have largely been dormant for the past few years (e.g., Bickford Ranch, Placer Vineyards, Riolo Vineyards and Regional University).

With the opening of the CDRA Administrative Office at the Customs House, all land development departments (CDRA, Environmental Health, Assessor's Office) are now located in a single building, creating a true "one-stop

shop" for County residents needing to address land development issues. The facility has been well received by the public, and the comfortable and inviting lobby is becoming a local meeting place for residents needing to obtain County services. Recently, CDRA established a permanent management presence in the Tahoe City Office expanding the County's managerial and administrative presence in the Tahoe/Truckee area. This position oversees the Building, Planning and Engineering & Surveying divisions of the Agency. This position will also allow CDRA to closely coordinate with the CEO and DPW management team already in the Tahoe/Truckee area. This new management position is a supplement to the Ombudsman position created last year as a staff liaison for community members. The sole focus of the Ombudsman position has been to provide value-added customer service on individual projects and to facilitate process improvements that result in a user-friendly permitting process, both for customers and for County staff.

As approved by the Board for Fiscal Year 2012-13, the Agency is nearing completion of an upgrade to the County's land development permit system (PLUS). Initial testing of the new system is expected be initiated in April of 2014. The upgrade will involve installation of updated software (Accela Automation), conversion of existing data to a new system, and establishing and building workflows. There will also be a significant redesign, business process analysis and training component associated with the upgrade. Implementation of this upgrade will benefit County staff's efficiency at processing and tracking permit activity and it will also improve inter-departmental coordination. The upgrade will also allow the public better and improved access to monitoring activities associated with planning applications, building permits and other land development issues associated with private property.

For FY 2014-15 CDRA will continue to focus on providing cost effective and efficient land development services across a broad spectrum of activities (e.g., from policy development in community plans to building plan check and inspection). Staff changes are largely focused on the need to address current land development needs in the Tahoe/Truckee area, code enforcement and replacement of staff losses through attrition. CDRA will also continue to support efforts to prepare the Placer County Conservation Plan and initiate an update to the Placer County General Plan. There is a renewed emphasis on the large specific plans that were approved before the recession in 2008 with a particular emphasis on addressing potential modifications to finance plans and land use plans in response to new market and economic conditions after the end of the 2008 through 2013 recession.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs increases this budget by $395,477 for A-87 costs ($383,218), and the Placer County Government Center costs ($12,259).
- As a net zero adjustment, Retiree Health Insurance costs of $60,971 are moved from other line items to Salaries and Benefits.
- Increase $220,201 in ongoing expenditures for an assistant director of CDRA for the Tahoe office.
- Increase $91,345 in ongoing expenditures for a Community Development Resources Agency technician.

Building Inspection Division 22220

Land Use Service System

Program Purpose: The Building Services Division reviews construction drawings, conducts on-site inspections, performs emergency service functions, maintains inspection records, responds to citizen requests for information (public record requests), and reviews complaints for potentially hazardous violations of construction codes and standards throughout the unincorporated Placer County.

Department Comments

For the past Fiscal Year, the Building Services Division continues to experience revenue and workload increases, and staff anticipates a stable FY 2014-15 requiring a similar staff and resource setting as the prior year. Based upon current projects, FY 2014-15 may see a slight workload increase as foreclosures subside and the demand for

residential lots increases. A similar increase is also anticipated for FY 2015-16 as the housing and commercial markets gain strength throughout the greater Sacramento region.

Code Enforcement Services, another work unit within the Building Services Division appropriation, maintains an average of 200 active caseloads each month throughout unincorporated Placer County. As the County's population continues to grow, as new land use and market place conditions emerge, and as more residents move into previously rural areas, the Code Enforcement team continues to see increases in complaints regarding neighbor issues. In the past year, the Code Enforcement function was strengthened by implementing a contract with an Administrative Hearing Officer who is able to work directly with Code Enforcement staff on those caseloads associated with the issuance of administrative citations. The Administrative Hearing Officer is able to provide a cost effective and efficient due process alternative to the Municipal Courts system. Consistent with the direction set by the Board of Supervisors, the emphasis of the Code Enforcement team continues to center on gaining compliance, and the results are impressive.

Building and Code Enforcement Services expect an increase in work this upcoming fiscal year. For FY 2014-15, the Building Services Division expects to see growth in new home construction (particularly in the Martis Valley area) as well as growth in new homes, remodels and non-residential development in western Placer County. The Division will continue to utilize the full scope of its staffing resource to accomplish next fiscal year's work demands and is supplementing its work force with contract support for plan checking as well as additional staff to assist with management of the Division, Code Enforcement, and Front Counter Services. Workload statistics are being monitored closely as community and economic growth have commenced, necessitating the need for a modest increase in staffing resources to ensure the level of service expected by the Board of Supervisors and the residents of Placer County.

Lastly, staff attrition has led to a continued reduction in the Building Services Division workforce, as positions vacated have not been backfilled. From a successional perspective Building Services is also an aging workforce with 69 percent of staff currently at retirement age (50 or older) and 88 percent eligible for retirement within the next five years.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by a net amount of $296,986 for A-87 costs (-$311,814), and the Placer County Government Center costs ($14,828).
- As a net zero adjustment, Retiree Health Insurance costs of $292,560 are moved from other line items to Salaries and Benefits.
- Increase $1,012,159 in ongoing construction permit revenues.
- Increase $246,349 in ongoing mPOWER reimbursement for two building inspectors.
- Increase $50,000 in ongoing reimbursement from TRPA for projects in the Tahoe Basin.
- Increase $514,552 in ongoing expenditures for two (2) building inspectors, one supervising building inspector, and one code enforcement officer.
- Increase $275,000 in ongoing expenditures for outside plan check services.
- Increase $116,000 in ongoing expenditures for extra help building inspectors.

Engineering & Surveying Division 11400

Land Use Service System

Program Purpose: The Engineering and Surveying Division (ESD) participates in the Placer County Land Development Process in a number of ways. ESD assists in the environmental review of discretionary projects and participates as members of the Development Review Committee (DRC) on the public hearing process for discretionary permit. ESD is also a part of the County's Design / Site Review Committee (DS/RC) that evaluates the site improvements on properties that are subject to design/site review. ESD is also responsible for the review and

approval of improvement plans for the various residential and non-residential projects as well as reviewing the Final/Parcel Maps for residential subdivisions and boundary line adjustments between properties. Lastly, ESD is responsible for enforcement of the County's Grading Ordinance, surface mining reclamation requirements, and for providing the situs addresses of properties.

Department Comments

For FY 2014-15, the Engineering and Surveying Division will continue to assist the Department of Public Works by augmenting its resources on non-general fund projects. ESD is also providing assistance to the Department of Facility Services (Parks, Sewer, and Property Management) on several of its capital projects. In addition to ESD's County capital project assistance, major infrastructure encroachment permit work continues on outside utility companies and agencies, such as Central Valley Independent Network, Placer County Water Agency, Midwestern Placer Regional Sewer Project, San Juan Water District, Wave Broadband and Pacific Gas and Electric. ESD provides the required plan reviews and inspections per the Streets and Highways Code, State Water Board's requirements and County's Grading Ordinance. The County cost for providing these services is fully recoverable.

ESD and other land development agencies continue to see elements of economic recovery across a spectrum of land use activities. Notably, improvement plan reviews and construction inspections have increased appreciably when compared to last fiscal year and during the recession. ESD improvement plan review revenue was at 110 percent of budget for the first half of FY 2013-14 and construction inspection revenue has increased approximately 25 percent over the prior year. ESD mapping services likewise is showing increases in submitted land development maps and other related documents, such as the easements and dedications for the Placer Vineyards project. Mapping services was at 75 percent of budget for the first half of FY 2013-14 and is anticipated to increase at a similar rate over the next several years. Recent real property transactions corroborate this supposition, as large projects such as Bickford Ranch, Riolo Vineyard, Placer Vineyard, and Homewood Mountain Resort are beginning to work on their existing entitlements and move towards improvement plan preparation, mapping and construction as soon as possible., New large projects, such as the Village at Squaw Valley Specific Plan and the Martis Valley West Parcel Specific Plan, are eager to obtain their entitlements. This renewed development activity will be accompanied by increases in the County's tax base as a result of impending real property improvements.

Lastly, staff attrition has led to a continued reduction in the ESD workforce, as positions vacated have not been backfilled. From a successional perspective ESD is also an aging workforce with 57 percent of staff currently at retirement age (50 and over) and 76 percent eligible for retirement within the next five years. While the Agency does not anticipate workload demand commensurate with those of the mid 2000's, recent increases in demand could pose challenges and delivery service impacts at the current staffing level, particularly during peak workload demand. To this end, the ESD budget includes $234,097 for three vacant funded positions, of which two are funded for half a year. Also, the ESD budget includes approximately $275,000 earmarked for consultant services, budgeted to assist in handling the anticipated workload. The costs for such would be fully funded by project applicants, with no general fund impact.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by a net amount of $460,898 for A-87 costs (-$488,902), and the Placer County Government Center costs ($28,004).
- As a net zero adjustment, Retiree Health Insurance costs of $194,258 are moved from other line items to Salaries and Benefits.
- Decrease $77,144 in ongoing expenditures for half of an engineering manager position.

Planning Services Division 22330

Land Use Service System

Program Purpose: The Planning Services Division encompasses a variety of roles that are often grouped under the headings of current (i.e., new development) and long-range planning. Current planning activities evaluate applications for development entitlements, while the long-range planning focuses on the preparation of the County's General Plan, community plans, natural resource planning documents (e.g., the Placer County Conservation Plan), and other policy-related matters related to a long-term perspective on growth and the implications of growth on the need to provide governmental facilities and services, and the impacts of growth on the environment. In practice, these two planning functional areas are intertwined so that recommendations and interpretations of codes are guided by adopted policies, programs and standards. In addition to implementing the County's General Plan and Zoning Code, the Planning Services Division is responsible for County compliance with the California Environmental Quality Act (CEQA), as well as the State Subdivision Map Act and State Planning and Zoning Law.

Department Comments

Over the past year, the Planning Services Division has continued to focus on long-range planning activities as well as responding to the modest increase in land development activities. There have been a number of achievements including the adoption of an update to the Placer County General Plan Policy Document, the certification of a new Housing Element, and the preparation of an updated Sheridan Community Plan. Staff will continue to work on code amendments, policy programs, and legislative initiatives (e.g., securing long-term funding for the PCCP) consistent with direction provided by the Board of Supervisors and the County Executive Office. Each of these work programs centers around community and resident involvement and, through this involvement, the public will be able to help shape the future of their communities.

In response to emerging trends, staff has embarked on an update to the County Winery Ordinance that is intended to clarify existing language and further encourage the economic development of the local agricultural industry. In a similar manner, staff has undertaken an effort to develop new definitions and standards in the Zoning Ordinance for Community Centers. Staff also continues to work on code amendments to address implementation of the Housing Element.

Consistent with State law, Planning Services staff has recently commenced the development of a work and public outreach program for a comprehensive update of the County's General Plan including the preparation of a Climate Action Plan and new land use diagram. As the General Plan is the blueprint for development of the County, staff envisions that this will be a two- to three-year community-driven process to assure that the sentiments of the residents are accurately captured in the updated policy document and land use diagram. Staff is also evaluating the initiation of an update to the 1997 Sunset Industrial Area Plan in response to new market conditions, the need for backbone infrastructure planning, and a realization that the County needs to diversify its economic development portfolio to include robust growth in those economic sectors that create long-term primary wage-earner jobs. The Tahoe Community Plan updates are expected to begin the preparation of the environmental documents allowing for a completion of the updates in FY 2014-15. Planning Services continues to cooperate on the implementation of the Placer Legacy program with successes on grant applications, land acquisitions, program development, and public outreach. A number of Placer Legacy projects have been initiated which will continue to be worked on next fiscal year (e.g., Squaw Creek restoration, Truckee River Corridor Access Plan EIR, and acquisitions associated with grant funding from the State Wildlife Conservation Board).

In terms of current planning, staff will continue to work on the numerous large projects that renewed permitting activities shortly after the recession ended (e.g., Bickford Ranch, Placer Vineyards and Riolo Vineyards). Staff is also working on new projects that have recently been initiated (e.g., the Village at Squaw Valley Specific Plan - 750 dwelling units and the Martis Valley West Parcel Specific Plan - 760 dwelling units). There continues to be an increase in activity associated with smaller projects countywide, including requests for new non-residential

development (North Auburn), smaller scale residential projects, redevelopment of existing properties, and other similar projects.

Planning Services will continue to provide housing assistance through the ongoing implementation of the County's Housing Element (certified by HCD in November of 2013). The Division also manages a number of housing programs that focus on affordable housing and housing rehabilitation (e.g., the First Time Homebuyers Assistance Program). Housing staff also provides administrative support for County departments working with Community Development Block Grants. In addition, Housing staff coordinates with the Sacramento Area Council of Governments (SACOG) on economic forecasting, the update to the Metropolitan Transportation Plan, the Rural Urban Connection Study, and numerous other SACOG initiatives.

Lastly, staff attrition has led to a continued reduction in the Planning Services Division workforce, as positions vacated have not been backfilled. From a successional perspective, Planning Services is also an aging workforce with 33 percent of staff currently at retirement age (50 or older) and 67 percent eligible for retirement within the next five years.

Major Budget Adjustment(s) Included in FY 2013-14

- Increase $160,810 in one-time expenditures for Placer County Conservation Plan contract work and offsetting federal grant revenues.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by $134,964 for A-87 costs (-$161,685), and the Placer County Government Center costs ($26,721).
- As a net zero adjustment, Retiree Health Insurance costs of $168,748 are moved from other line items to Salaries and Benefits.
- Increase $84,680 in ongoing revenues for construction and plan check activities.
- Reduce $54,500 in one-time expenditures for various outside consulting contracts including biomass facility planning, Placer County Conservation Plan, Tahoe Basin Community Plan, winery ordinance and community center zoning text amendment public outreach, and initial General Plan update work.
- Increase $147,223 in ongoing salary and benefit expenditures for a senior planner transferred from Facility Services.

Low and Moderate Income Housing Asset Fund 32560

Land Use Service System

Program Purpose: The Low and Moderate Income Housing Asset Fund assumed and now oversees the housing functions and assets of the former Redevelopment Agency. These activities include construction projects in North Tahoe (Kings Beach Housing) and Auburn (Quartz Ridge).

Department Comments

Because of the dissolution of the County's Redevelopment Agency, the State required that all unencumbered low and moderate income monies (and associated assets) be disbursed to the local taxing entities. As a result, only those funds encumbered for the Quartz Ridge project were retained by the Housing Successor. On-going funding for housing projects and programs will be derived from the repayment of loans that were originally made from low and moderate income housing asset funds. The Low and Moderate Income Housing Asset Fund continues to be very active, and staff is currently working with schools in the Sheridan area to address identified needs.

COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
County Clerk / Recorder	$ 7,092,648	$ 9,206,094	$ 10,310,576	$ 11,646,154	26.5%
TOTAL ALL FUNDS	$ 7,092,648	$ 9,206,094	$ 10,310,576	$ 11,646,154	26.5%

FUNDED POSITIONS					
County Clerk / Recorder	56	56	56	56	0%
TOTAL FUNDED POSITIONS	56	56	56	56	0%
TOTAL ALLOCATED POSITIONS	65	65	65	65	0%

Mission Statement

To provide courteous, timely, and professional recording and elections services to the citizens, businesses and public agencies of the County with the utmost integrity, transparency, consistency, fairness, legal compliance and cost-effectiveness, using both the trained and committed staff of the Clerk-Recorder-Elections Office and technology to advance operations.

Department Comments

The Clerk-Recorder is pleased to serve the citizens of the County by performing duties related to the recording and indexing of real property and vital records. This service includes the issuance of certified copies of official documents, maintenance of specified registrations, and securing permanent filmed and imaged records of all recorded and filed documents. These services are provided to the public and to title companies and other agencies involved in property transactions.

The Registrar of Voters is responsible for conducting federal, state and local elections, conducting voter outreach and registering voters. In addition, the office provides related services for citizens, candidates and public officials in the County, including election services for cities, school districts and special districts.

Real Property Land Records

Documents related to real property are accepted for recordation in the office and become a part of the permanent database of real property records for the County. Numerous types of documents are recorded daily and include deeds, deeds of trust, reconveyances, liens and maps. In 2013, there were 118,634 documents recorded.

Recorded documents are scanned and indexed for posterity. Copies and certified copies of recorded documents are available for viewing or purchase in the office. The searchable index is available online or at the kiosks located in the office lobby. Last year, the office issued 17,629 copies of recorded documents and 3,790 copies of recorded maps.

The office provides for the preservation and continuity of permanent records. Records are stored digitally, on microfilm / microfiche, and in original historical record books. Microfilm and digital records are also stored offsite in a secure location to preserve the essential record of real property documents.

Vital Records

The office is the repository for birth, death and marriage vital records. Upon receipt, the vital records are scanned and indexed and become a part of the permanent record. Certified copies of birth, death and marriage certificates are available by application only, as prescribed in Government Code. The office provided 13,870 copies of vital records in 2013. Like real property records, the vital records are stored digitally, on microfilm / microfiche and in original historic record books. The microfilm and digital records are also stored offsite in a secure location.

Marriages

The County Clerk-Recorder provides many services related to marriage. In addition to maintaining the marriage vital records, the office issues marriage licenses, performs marriage ceremonies, and deputizes members of the public to perform marriage ceremonies within Placer County. Placer County issued 2,166 marriage licenses in 2013 and employees performed 547 marriages on the office grounds. Photos and DVDs of ceremonies performed at the office are available as well as rings, bouquets and keepsake certificates.

Filings / Registrations

In addition to real property records, the office accepts documents for filing and public information / viewing. The filings include environmental impact reports, fictitious business name statements and various bonds and certifications. There were 2,834 fictitious business name statements and 282 environmental documents filed in 2013.

Passport Acceptance Agent

The office is an authorized passport acceptance agent and accepts applications for new passports on behalf of the U.S. Department of State. In 2013 the office processed 1,982 passport applications. As an added convenience, passport photos are available for purchase at the office.

Elections

The office is responsible for conducting federal, state and local elections for Placer County. Our mission is to provide this important service in a manner that is legally compliant, timely, accurate, transparent and convenient.

The County is legally required to provide polling places for every voting precinct over 250 voters so voters may cast their vote in person on election day. Local poll workers are recruited and trained to staff those polling locations. All polling places are ADA compliant and are periodically surveyed as required to verify compliance.

Placer County has 203,147 registered voters as of March 2014 and 63% of these voters are registered to permanently vote by mail (PVBM). The office maintains the voter registration database with the PVBM designation and ensures that the voter is mailed the correct ballot, processes the incoming voted ballots and other mandated processes. On election day, voted ballots are collected from the post offices throughout the County to ensure all possible ballots are received.

Voter Registration

The Registrar of Voters provides voter registration services to the voters of Placer County, maintains the voter registration database and performs various mandated processes related to the database. According to the Secretary of State's Report of Registration as of December 31, 2013, 81% of eligible voters are registered to vote in the County.

Voter Outreach

The office is committed to ensuring that all eligible voters have the opportunity to register to vote and to cast their ballots on election day. With this goal in mind, the office reaches out to students through our successful high school voter outreach program. The County high school senior classes are visited each semester in order to explain the voting process to them. The students are given the opportunity to register to vote. Also included in the program are speakers representing various qualified political parties who provide information regarding the party platforms and local elected officials who discuss their role and experiences in office. The office also regularly visits facilities that enable us to reach out to senior citizen voters to afford them an opportunity to register to vote or re-register to vote and to sign up as permanent vote-by-mail voters.

Candidate Services

The office provides election services to candidates and to various special districts throughout the County. This includes elective term tracking, candidate filing, ballot measure assistance and various administrative tasks related to elections for the districts and candidates. The office is committed to supporting candidates for local races through candidate workshops and to further participation in electoral democracy in the County.

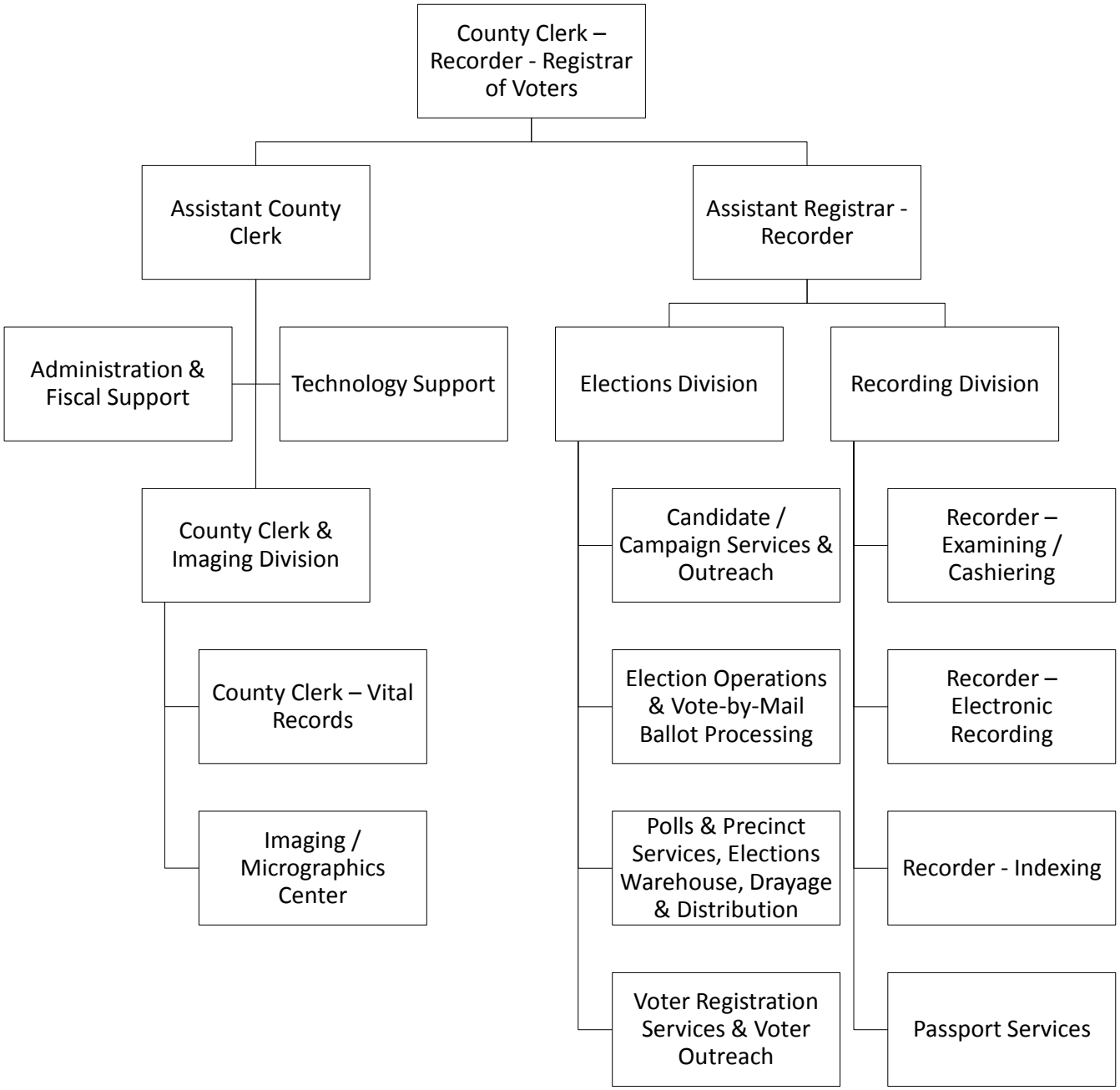
Form 700 Filing Officer

The responsibility for performing filing officer duties related to the filing of Statement of Economic Interests (Form 700) forms resides with the office. Approximately 1,500 forms are received each year from various boards / commissions, special districts, school districts and Placer County employees. These forms are reviewed and scanned and are preserved in accordance with state law. They are available to the public for viewing or to obtain a copy.

The office is committed to providing quality and timely professional services to our customers and to continue to develop efficiencies in work processes and incorporating technology to meet our responsibilities. We continue to see an increase in demand for Clerk services, such as vital record and official record copies, filings and registrations and, as the real estate market recovers, the volume of real property documents submitted for recordation. The anticipated implementation of electronic recording will assist in enhancing customer service and efficiency of recording documents. The office is nearing completion of the state-mandated redaction project well in advance of the 2017 deadline.

The office is looking forward to conducting the November 4, 2014 Gubernatorial General Election. Placer County continues to experience growth in voter registration and an increase in voting by mail. This growth requires sufficient staffing and increased election materials and resources as needed to meet demands. In 2014, the office will include the translations of certain voting materials into Spanish and Tagalog, a requirement being imposed by the Secretary of State. The office is also pursuing options to replace aging warehouse facilities and the acquisition of equipment that will assist with automating some of the current processes.

OFFICE OF THE COUNTY CLERK – RECORDER REGISTRAR OF VOTERS



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget fully funds the service delivery of Clerk-Recorder and Elections programs. The department continues to refine its effective approaches to meeting service demands through targeted use of technology funded by federal, state, and fee-based revenues. With the same level of funded positions as in prior years, the department is prepared for an increased demand in Clerk-Recorder services including real property document recordings and vital records. The November 2014 General Election will bring an increased service demand for Vote by Mail (absentee ballot) as well as State mandated ballots to be printed in additional languages.

Although the operational budget remains relatively flat for Clerk-Recorder and Elections, the countywide alignment of central costs increases the department's budget significantly as detailed below.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 276.

County Clerk-Recorder 22300

Administrative & Financial Service System

Program Purpose: The County Clerk-Recorder's Office provides direct services to the public that facilitate business and personal transactions through recording and maintenance of real property transactions; maps; issuing vital record copies (e.g. birth and death certificates), marriage licenses, and passport applications; performing civil wedding ceremonies when requested; filing of fictitious business name statements as well as other professional registrations; and providing permanent filmed and imaged records for all recorded and filed documents.

Major Budget Items: FY 2014-15 Proposed Budget

- Real Property Transfer Tax revenues are conservatively increased $200,000 based on ongoing real estate market activity.
- The countywide alignment of costs to programs increases this budget by $982,171 for A-87 ($811,518), Building Maintenance ($145,534) and the Placer County Government Center ($25,119).
- As a net zero adjustment, Retiree Health Insurance costs of $130,400 are moved from other line items to Salaries and Benefits.
- Equipment totaling $186,000 is budgeted for replacement scanners, plotters, servers, and an archive writer, funded by fees collected for these purposes.

Elections 22300

Administrative & Financial Service System

Program Purpose: The County Elections Office promotes high levels of civic involvement in the election process by registering eligible voters, encouraging informed voter and candidate participation, conducting timely, legally compliant, and accurate elections and related services for the County's citizens, candidates and public officials, and for the cities, schools and special districts within the County.

Major Budget Items: FY 2014-15 Proposed Budget

- Elections revenue is increased $750,000 reflecting the biennial pattern of November General Election reimbursements.
- The countywide alignment of costs to programs increases this budget by $727,753 for A-87 ($587,651), Building Maintenance ($108,037) and the Placer County Government Center ($32,065).
- As a net zero adjustment, Retiree Health Insurance costs of $86,933 are moved from other line items to Salaries and Benefits.
- Equipment is budgeted for vote-by-mail automated ballot sorting and signature recognition ($300,000) and in-house ballot printing ($58,000) funded by federal and State grants; in addition, $50,000 in General Fund supports server replacements ($49,000) and an additional ballot room surveillance camera ($1,000).

COUNTY COUNSEL
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **COUNTY COUNSEL**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
County Counsel	$ 2,858,313	$ 3,326,594	$ 3,718,999	$ 3,458,738	4.0%
TOTAL ALL FUNDS	$ 2,858,313	$ 3,326,594	$ 3,718,999	$ 3,458,738	4.0%

FUNDED POSITIONS					
County Counsel	22	22.5	23	23	2%
TOTAL FUNDED POSITIONS	22	22.5	23	23	2%
TOTAL ALLOCATED POSITIONS	26	26	26	26	0%

Mission Statement

To provide the highest quality legal advice and counsel in a timely and responsive manner, to assist the Board of Supervisors and county officials in making decisions that promote the public interest, and to vigorously advocate on behalf of the County in a professional and ethical manner.

Department Comments

The County Counsel is the legal advisor for the County, providing legal advice to the Board of Supervisors, the County Executive Office, the elected and appointed Department Heads and other County managers, as well as for various county boards and commissions, certain special districts and the Grand Jury. In addition, the County Counsel's office represents the County and its officers and employees in civil litigation and administrative proceedings. The legal services of County Counsel are provided through the following programs:

- Transactional and General Government

  This program provides legal advice to a wide variety of County departments and functions, from land use and planning to procurement of goods and services for County use, in order to insure legal compliance of County operations. Examples of services include contract review and analysis, legal review of agenda items prior to submission to the Board, legal review of ordinances and resolutions, drafting and review of facilities and real property transactions, and responding to requests for legal review department activities. This function includes representation of the Board of Supervisors, the County Planning Commission, the County Agricultural Commission and other County commissions, boards and committees. It is called upon to provide legal services in support of Board initiatives such as the Middle Fork Project Public Finance Authority, Mid-Placer Regional Sewer Project, and changes in state law, such as legal services to support the Successor Agency of the former Redevelopment Agency. This program also includes legal advice to certain special districts, including the West Placer Waste Management Authority and the Air Pollution Control District. County Counsel provided approximately 6,162 hours of legal services to this program in

the last fiscal year, which equates to about 30% of the total services provided.

- Finance and Tax

  This program primarily provides legal services to the County Auditor, the Assessor and the Treasurer-Tax Collector regarding property tax assessment and collection, bond and assessment financing, as well as representation of the Assessor's Office at assessment appeals that challenge the value of property for property tax purposes. These services also include legal services in support of the County PACE program, mPower Placer, and general legal advice regarding transient occupancy tax, sales tax and other revenue generating measures. This program also provides legal counsel to the County Audit Committee, the County Finance Committee, and the Bond Screening Committee. County Counsel provided approximately 1,753 hours of legal services to this program in the last fiscal year.

- Personnel and Labor

  The Personnel and Labor program involves representation of the Personnel Department, the Risk Management Division and County department management on state and federal legal principles of employer and employee relations. These legal services extend from initial legal advice through proceedings that may come before the County Civil Service Commission or the State Employee Relations Board on discipline, grievances and general labor relations practices. In addition, this program provides legal advice to County Labor Negotiations Team, the Employee Relations Committee, and the Personnel Review Committee, in addition to its on-going legal advice to County department management on meet and confer matters, due process employment issues and fair employment /civil rights issues. This program also includes legal advice regarding employee benefits issues, such as public employee pensions, health benefits and other post-employment retirement benefits and serves as legal counsel to the Deferred Compensation Committee. County Counsel provided approximately 1,563 hours of legal services to this program in the last fiscal year.

- Public Protection

  This program provides legal support to the Sheriff Office, its Corrections Division, the Probation Department, the District Attorney, the Indigent Defense Services Program administered by the County Executive Office and the Grand Jury. These services include legal advice on the legal compliance of department activities with state and federal statutory provisions, including AB 109 criminal justice realignment, as well as general legal services on department activities such as records requests, subpoenas and Pitchess motions. County Counsel is also mandated to provide civil legal services to Grand Jury and to provide timely enforcement of bail bond forfeiture cases, including collection of money due to the County pursuant to summary judgment against bail bond companies. County Counsel provided approximately 1,941 hours of legal services to this program in the last fiscal year.

- Health Services and Adult Dependency

  County Counsel provides on-going legal advice to Department/Division management on legal compliance with state and federal regulatory matters, such as HIPAA and privacy issues, the Affordable Care Act, service contracts, responses to records requests and other general requests for legal advice. The program also provides legal support to the Public Administrator, the Public Guardian, and in support of mental health proceedings under the Lanterman-Petris-Short (LPS) Act. County legal services are mandated for LPS conservatorships, probate cases, decedent estate and elder abuse cases. County Counsel provided approximately 1,613 hours of legal services to this program in the last fiscal year.

- Juvenile Dependency

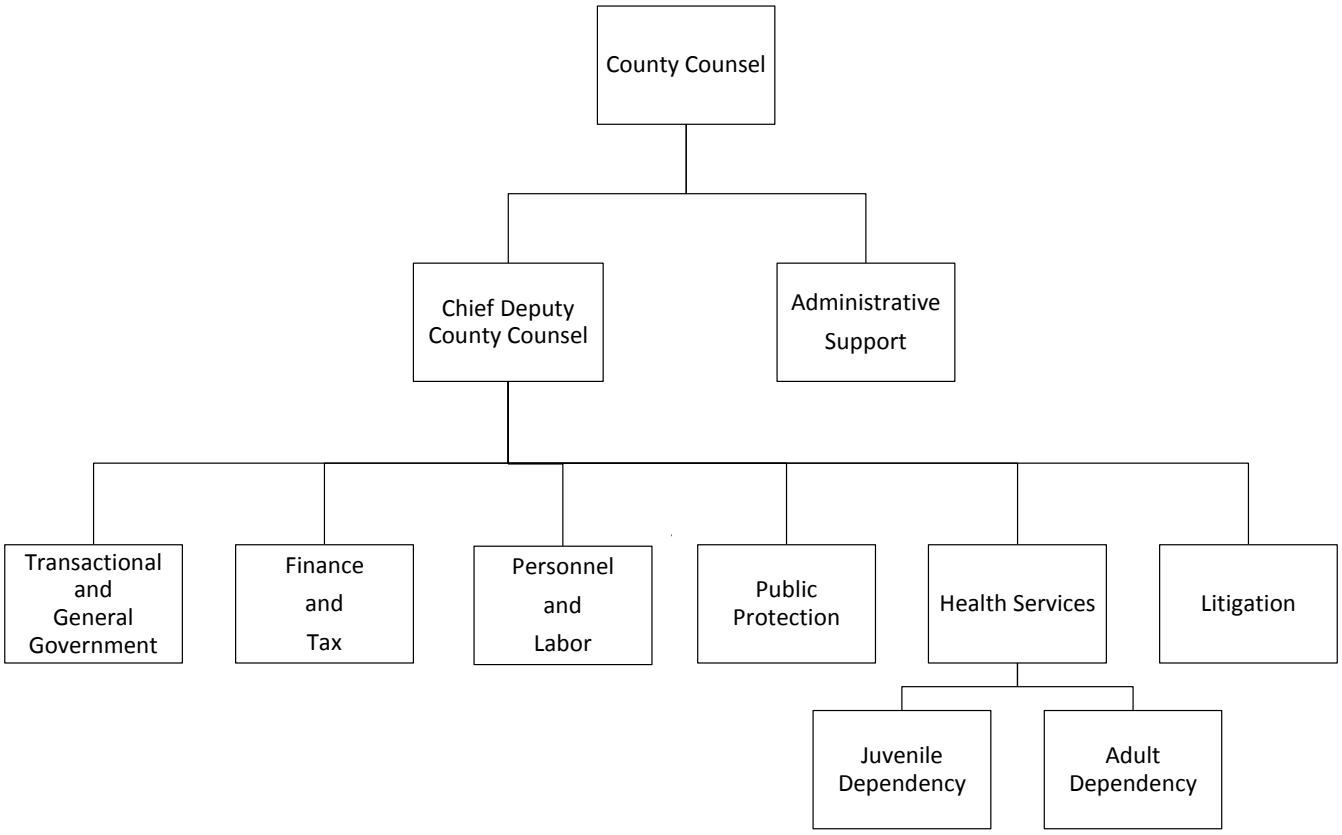
  County Counsel is mandated to appear in juvenile dependency hearings on behalf of HHS/Children's System of Care when parents are represented by legal counsel. This program provides legal support to juvenile dependency matters, from general legal advice, preparation of search and seizure warrants to hearings before the Placer County Juvenile Court and writ actions in the Court of Appeal. The program also provides training of social workers on legal issues involved in division activities. County Counsel has three full time attorneys, as well as support staff dedicated to this work, who over the last fiscal year prosecuted 368 petitions, and assisted in over 191 warrants. In addition, County Counsel provided approximately 5,221 hours of legal services to this program, which equates to about 22% of the total services provided by our office. The costs are funded by HHS and approximately 90% of charges are reimbursed from Federal and State revenues.

- Litigation

  The litigation program provides legal defense of the County in all civil legal actions filed against the County, its departments and employees. The County Counsel also represents the County in prosecuting recovery actions protecting the integrity of the expenditure of public funds. Government Code Section 25203 requires County Counsel to represent the County in all civil matters unless there is a conflict or general concern stated, in which case the Board of Supervisors may retain counsel to assist by a 4/5ths vote. To the extent such services obtained from outside counsel, the costs of legal services would likely exceed the cost of the County Counsel's office. Therefore, General Fund discretionary monies would not be saved from reducing or eliminating this program. The majority of funding for this program is provided from the Risk Management insurance fund billings. County Counsel provided approximately 4,795 hours of legal services to this program, which equates to about 20% of the total services provided.

The recovering local and regional economies have resulted in increased activity in land use and development and related transactional legal services. New legislative initiatives such as public employee pension reform and the Affordable Care Act, as well as new state changes to labor negotiation issues, have caused an increasing demand for legal advice in the personnel and labor relations program, while continuing implementation issues involved in criminal justice realignment, and the opening of the South Placer jail facilities will continue to drive the demand for legal services in the public protection program.

County Counsel



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget for County Counsel provides a net budget of $3,458,738, a 4% decrease from the prior fiscal year. The budget funds 23 out of the department's 26 position allocations, an increase of 0.5 from FY 2013-14. Expenditures have increased slightly in comparison to previous years. This is primarily due to the increases in salaries and wages, as well as PERS and FICA rates. Projected revenues have increased due to increases in demand from Health and Human Services, Facility Services and the Assessor.

Due to the countywide realignment of costs to programs, the revenues for County Counsel have increased from $1.2 million in FY 2013-14 to $2.7 million in FY 2014-15. This is due to the addition of A-87 revenue captured in County Counsel's budget, which had not been captured in prior years.

County Counsel's office has supplemental requests totaling $53,512. These requests are for an additional 0.5 legal secretary, as well as increases in Services and Supplies.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 278.

County Counsel 10450

Administrative & Financial Service System

Program Purpose: Provide legal advice to the Board of Supervisors, county elected and appointed officers and departments, as well as various boards, commissions, and special districts by: attending and participating in meetings and hearings; responding to questions with legal opinions both orally and in writing; and preparing and reviewing contracts, ordinances, resolutions and other documents required for county business.

Provide effective legal representation and advocacy on behalf of the County in civil litigation including tort, contract, and writ actions, administrative proceedings, and in child and adult protective proceedings, including child protective services, and mental health, public guardian, and public administrator matters.

Major Budget Adjustment(s) Included in FY 2013-14

- Increase of $216,328 in Charges from Departments due to new charging methodology in Employee Group Insurance and Maintenance Services.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $36,095 for Salary and Benefits which include an additional 0.5 legal secretary position.
- As a net zero adjustment, Retiree Health Insurance costs of $83,319 are moved into Salaries and Benefits.
- Increase of $10,695 for Services and Supplies which include increases in cost of doing business, including office supplies, postage, mileage, library materials, as well as a one-time cost of $4,500 for computer replacements.
- Increase of $157,159 for I/T County General Fund due to an increase in revenues from Health and Human Services, Assessor and Facility Services
- The countywide alignment of costs and reimbursements to programs shifts $1,513,714 in A-87 revenue to this budget.

COUNTY EXECUTIVE OFFICE
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **COUNTY EXECUTIVE OFFICER**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
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%
OTHER OPERATING FUND					
Fire Control - Fund 170	$ 2,472,237	$ 3,574,072	$ 3,608,346	$ 3,218,172	-10.0%
INTERNAL SERVICE FUNDS					
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%
TOTAL ALL FUNDS	$ 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%
TOTAL FUNDED POSITIONS	71	72	73	71	-1%
TOTAL ALLOCATED POSITIONS	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.

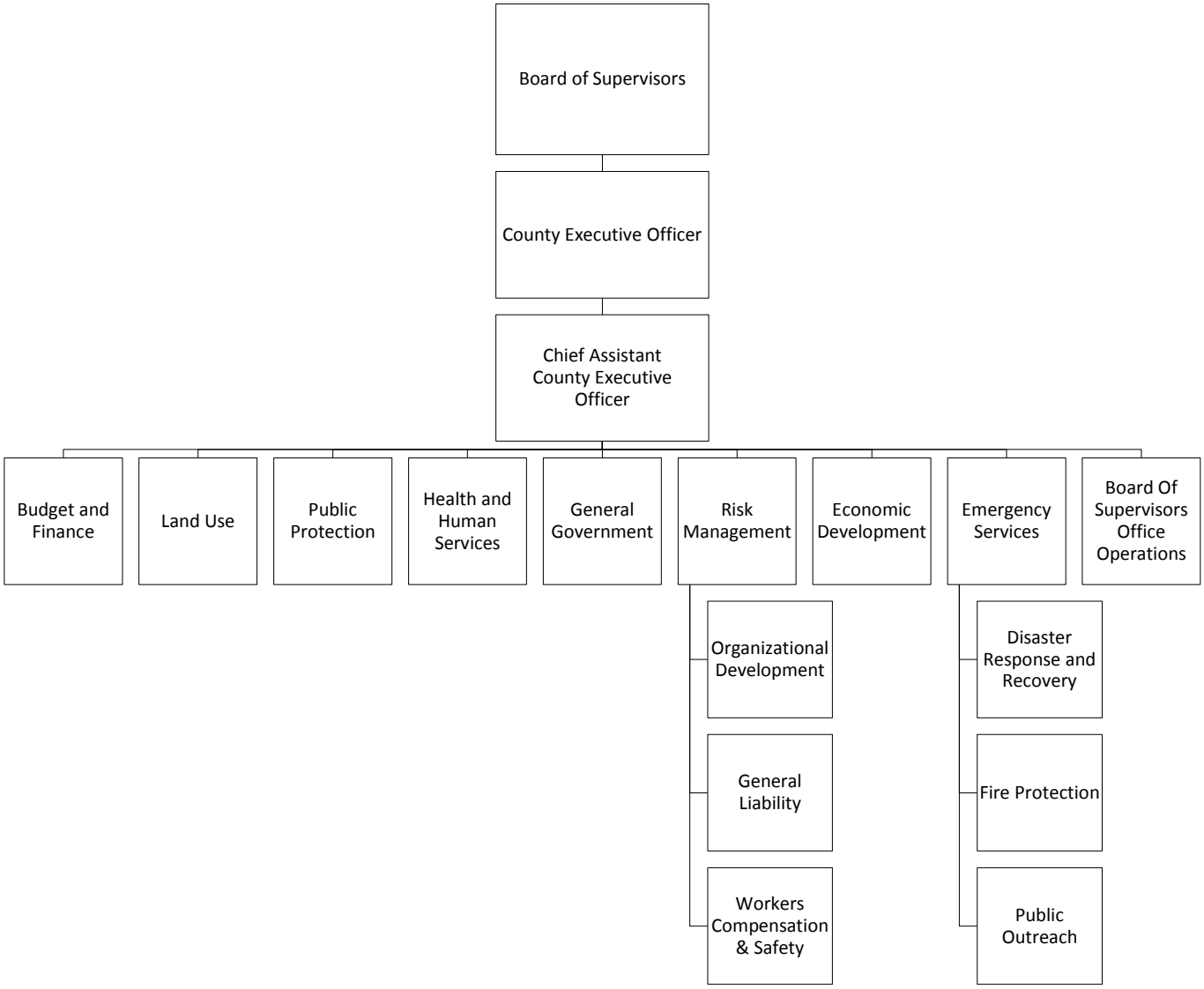
The Department strives to provide effective leadership for countywide priorities and initiatives both directly and indirectly through sound guidance, and collaboration with its many partners. To fulfill its duty to the public, the County Executive Office / Board of Supervisors ensures:

- 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 loses 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.

DISTRICT ATTORNEY
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **DISTRICT ATTORNEY**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
PUBLIC SAFETY FUND					
District Attorney - Fund 110	$ 17,651,216	$ 19,301,744	$ 18,855,023	$ 19,109,393	-1.0%
TOTAL ALL FUNDS	$ 17,651,216	$ 19,301,744	$ 18,855,023	$ 19,109,393	-1.0%

FUNDED POSITIONS					
District Attorney	108	108	108	108	0%
TOTAL FUNDED POSITIONS	108	108	108	108	0%
TOTAL ALLOCATED POSITIONS	125	125	125	125	0%

Mission Statement

Our mission is to pursue justice, protect victims' rights, and public safety on behalf of the people of the State of California and the County of Placer. Through vigorous, equal, and efficient enforcement of the criminal law, prosecutors working on behalf of the Office of the District Attorney represent the people of the State of California in the criminal justice system, and work with law enforcement agencies to assure the rights of the innocent, to prosecute and hold accountable the guilty, and to protect victims' and witnesses' rights.

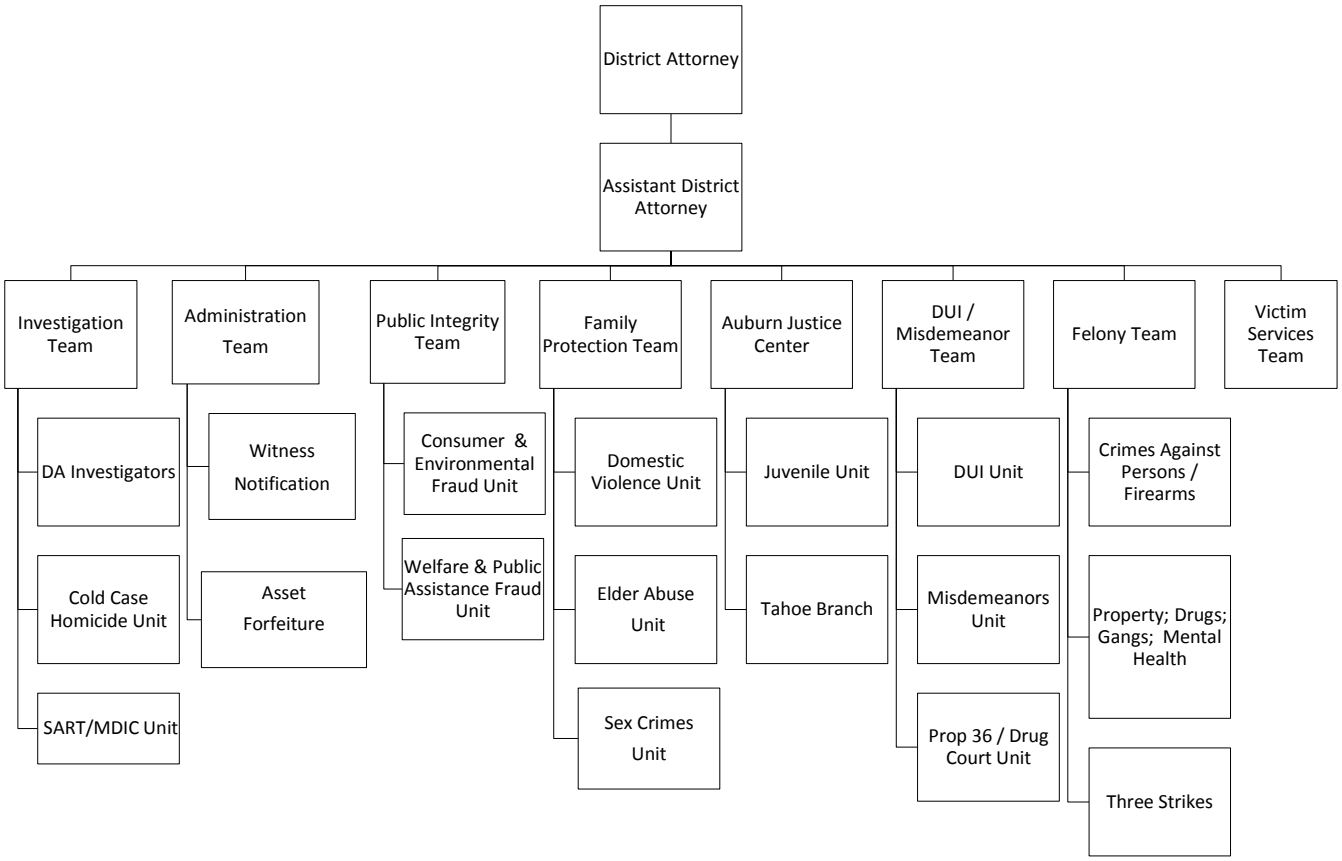
Department Comments

The District Attorney's Office continues to maintain and improve the quality of life for all residents of Placer County by prosecuting serious and violent crimes in Placer County, as well as directing resources to prosecute criminal misconduct. Based upon past years' experience, we can expect to receive 11,000-13,000 criminal referrals in FY 2014-15, resulting in approximately 65,000-70,000 court appearances on behalf of The People of The State of California. Our Investigative staff will receive approximately 6,500 service requests to augment investigations in those matters where appropriate or mandated by law. We will continue to advise, assist, and review criminal investigations completed by law enforcement and other federal, state, and local agencies.

Approximately 4,000 of our Placer County citizens will suffer victimization as a result of criminal conduct. Our office provides aid and assistance to victims, witnesses, and their families to help guide them through the criminal justice process and to overcome the negative effects that those crimes have had on their lives. Under the recently enacted Marsy's Law, victims of crime are guaranteed certain constitutional rights and to receive specific services including the right to legal standing, protection from the defendant, notification of all court proceedings, and restitution. The Placer County District Attorney's Victim Services Unit works with each of these victims to assure these services are provided and that their constitutional rights are protected.

We look forward to continuing to collaborate with our Criminal Justice Partners to develop innovative and proactive approaches to public safety issues.

DISTRICT ATTORNEY



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides $19,109,393 for the District Attorney's Office, representing a 0.4% decrease from the previous year. Funding is included for 108 positions, no change from the prior year.

Public Safety Sales Tax revenue trends have continued to improve over the past year, with projected revenues for FY 2014-15 budgeted at $4.6 million, up approximately $143,179 from the prior year amount of $4.5 million. Public Safety Realignment Revenues have decreased slightly, down approximately $20,000 from the prior year amount of $296,127. Other significant revenue adjustments include: General Fund Contribution of $12.6 million is increased from the prior year amount of approximately $12.1 million.

The District Attorney's Office is requesting $54,732 in supplemental requests, for an extra help Victim Witness Advocate and an extra help Investigator.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 298.

District Attorney 21710

Public Protection Service System

Program Purpose: The District Attorney oversees prosecution of serious and violent crime throughout the County and provides assistance with criminal investigations conducted by law enforcement agencies. The District Attorney makes reasoned and ethical decisions in initiating prosecutions, provides aid and assistance to those who have been victimized by crime, and directs resources for prosecuting criminal misconduct.

Major Budget Adjustment(s) Included in FY 2013-14

- Decrease of $186,200 in Salary and Benefits due to one-time cost of Up-Front OPEB for five employees.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $335,508 in Salary and Benefits for funding of two Extra Help employees, increases in Salary & Wages, as well as an increase in Employee Group Insurance.
- As a net zero adjustment, Retiree Health Insurance costs of $433,118 are moved into Salaries and Benefits.
- Increase of $121,911 in A-87 costs.
- Decrease of $243,000 in Equipment.
- Increase of $143,179 in Public Safety Sales Tax (PSST) revenue.
- Increase of $494,349 in General Fund contribution.
- A net zero adjustment, Operating Transfer In was combined with Contributions from General Fund.

FACILITY SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: DIRECTOR OF FACILITY SERVICES

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Building Maintenance	$ 5,110,940	$ 5,890,560	$ 6,308,686	$ 1,777,277	-69.8%
Property Management	$ -	$ -	$ 856,664	$ 783,755	n/a
Facility Services Administration	$ 853,467	$ 931,431	$ 930,138	$ 938,871	0.8%
Parks & Grounds Maintenance	$ 3,858,746	$ 3,560,808	$ 4,282,738	$ 4,053,123	13.8%
Placer County Museums	$ 849,127	$ 878,978	$ 1,057,590	$ 1,257,619	43.1%
Subtotal General Fund	$ 10,672,280	$ 11,261,777	$ 13,435,816	$ 8,810,645	-21.8%
OTHER OPERATING FUND					
Capital Improvements - Fund 140	$ 25,360,415	$ 72,641,795	$ 154,956,433	$ 155,379,791	113.9%
ENTERPRISE FUNDS					
Eastern Regional Landfill* - Fund 220/400	$ 688,982	$ 1,341,877	$ 1,985,432	$ 1,948,179	45.2%
Solid Waste Management* - Fund 220/450	$ 1,208,686	$ 1,644,426	$ 1,670,632	$ 1,685,088	2.5%
Placer County Government Center* - Fund 220/600	$ 3,351,479	$ 3,652,759	$ 1,446,328	$ 1,739,819	-52.4%
Subtotal Enterprise Funds	$ 5,249,147	$ 6,639,062	$ 5,102,392	$ 5,373,086	-19.1%
INTERNAL SERVICE FUND					
Environmental Utilities* - Fund 260/800	$ 10,441,926	$ 11,463,386	$ 11,927,714	$ 11,923,145	4.0%
TOTAL ALL FUNDS	$ 51,723,768	$ 102,006,020	$ 185,422,355	$ 181,486,667	77.9%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Building Maintenance	55	51	47	47	-8%
Property Management	0	0	7	7	n/a
Facility Services Administration	13	14	14	14	0%
Parks & Grounds Maintenance	26	25	24	24	-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
Placer County Government Center - Fund 220/600	6	7	0	0	-100%
Environmental Utilities - Fund 260/800	68	68	67	67	-1%
TOTAL FUNDED POSITIONS	186	183	178	177	-3%
TOTAL ALLOCATED POSITIONS	223	223	223	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 community organizations and development projects. To fulfill these responsibilities, Parks and Grounds:

- 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.
- Designs and maintains landscaped areas and natural vegetation on county properties to enhance aesthetics, to minimize the demands for labor and water, and for fire safety.
- Works with citizens, neighboring agencies, and developers to plan and construct multiple-use trails throughout Placer County.
- 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. The Division 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, Gold Rush and School Tours serving more than 3,500 school children each year.
- Sponsors and manages the Heritage Trail Tour which makes 19 museums available to the public free of charge over a weekend in August.
- Regularly rotates exhibits in the museums to interpret new facets of Placer County History.
- Produces and installs temporary exhibits in public spaces to reach a broader audience.
- 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.

- Staff Curators and volunteers expertly process research requests from all over the world.
- 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 and Collections Facility.

Placer County Government Center Campus

The Placer County Government Center Campus provides for the maintenance and operation of the Campus infrastructure. These services include the following:

- Sewer, water and street light utility charges.
- Grounds maintenance associated with Campus buildings and surrounding areas including irrigation repairs/installation, lawn mowing, weed abatement and control, tree trimming, plant replacement, and storm water management.
- Parking lot and road maintenance including slurry seals, striping, sweeping, and pot-hole repairs.
- Maintenance for water and sewer line repairs, sidewalk repairs, storm drain system and detention basin maintenance, and minor improvements such as additional lighting for safety, installation of new sidewalks, and signage.

Capital Improvements

The Capital Improvements Division provides planning, design and construction services to County Departments to support delivery of services to the public. These services include new construction, additions, remodels, and tenant improvements. Examples include the following:

- Identify space, adjacency and facility requirements that support County Department facility needs. Perform needs assessments, architectural programming, master planning, project scoping and cost modeling.
- Assess and recommend the most appropriate project delivery method.
- Perform project environmental studies and secure entitlements.
- Perform hazardous materials investigations and abatement / remediation.
- Deliver cost effective and responsive design solutions for new facilities, renovations and tenant improvements.
- Provide and manage space planning, architectural and engineering design services, construction documentation, specifications and detailed cost estimates.
- Design for safe, operationally efficient, accessible, and energy efficient public facilities.
- Manage the timely delivery of sustainable, responsibly designed and high quality civic facilities that serve the citizens of Placer County, through effective consultant and construction management.

Property Management

The Property Management Division performs a broad range of specialized real estate and property management services. This includes management of county-owned property, 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:

- Negotiation of Ground Lease terms for the development of a Costco Warehouse Store at the Placer County Government Center that upon construction would bring between 165-170 good jobs, and generate significant and tax revenues to the County.
- Leasing surplus properties at the Placer County Government Center in Auburn for revenue generation.
- Property management of certain Kings Beach properties formerly owned by the Placer County Redevelopment Agency, now Successor Agency, and sale of selected properties for future private development in a manner consistent with zoning, area plans and to promote and catalyze urban renewal in the Kings Beach area.

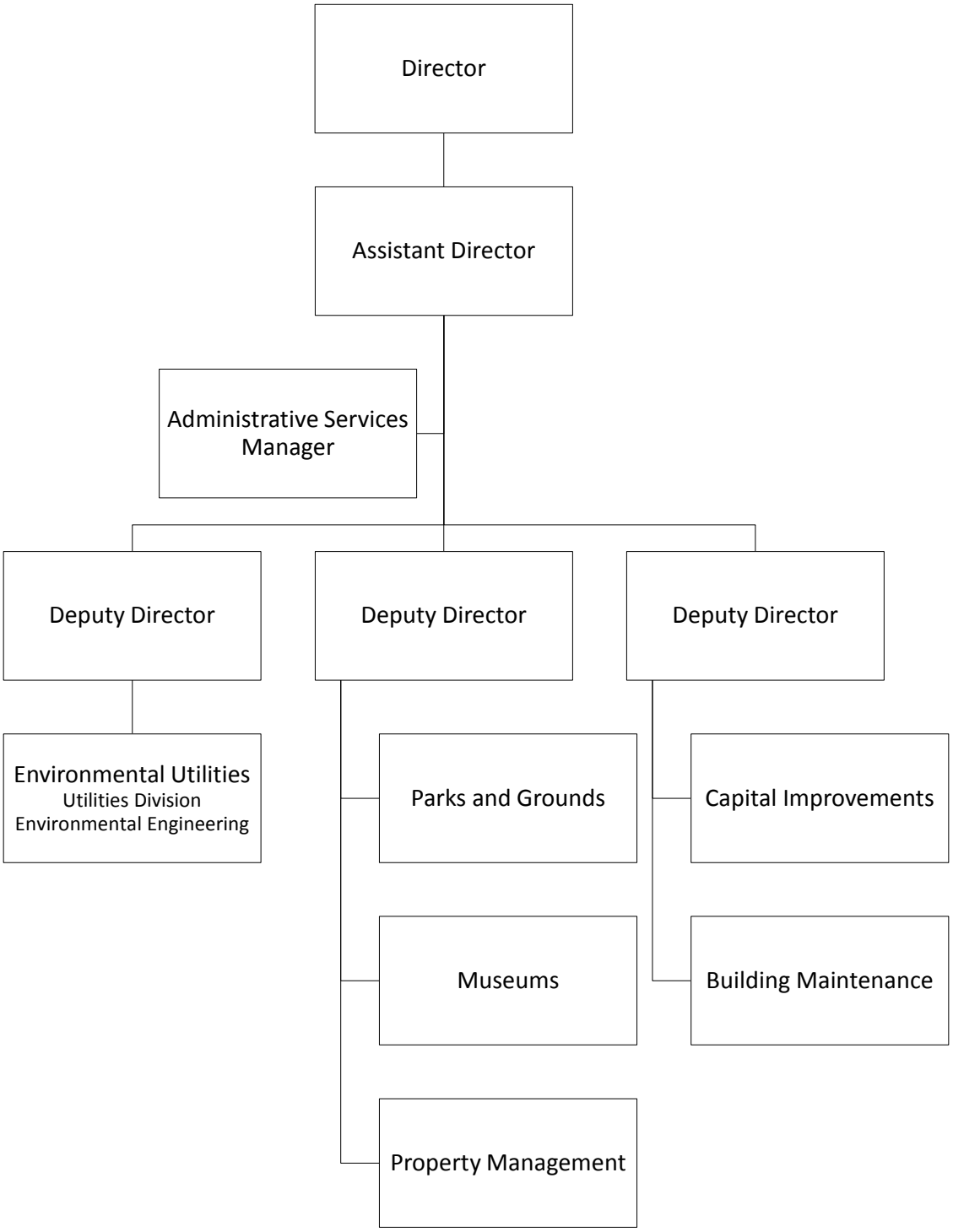
- Locating privately-owned facilities to accommodate County programs; negotiation of favorable lease agreements with private property owners; and construction management of tenant improvements to address specialized program requirements.
- Negotiate with private land owners to preserve and protect the public's rights to shorelines fronting Lake Tahoe.
- Acquire property rights to preserve the open space, agricultural and recreational values in support of the Placer Legacy Program.

Environmental Utilities

Environmental Utilities administers garbage collection and recycling services, environmental monitoring and maintenance at closed landfill sites, as well as engineering, operation and maintenance of the County's wastewater collection and treatment facilities. The Division also operates and maintains domestic drinking water systems in Sheridan and at the Eastern Regional Landfill. Examples of the services Environmental Utilities provides include:

- Recovering recyclables from 430,000 tons of garbage annually at two Material Recovery Facilities.
- Reducing the amount of garbage landfilled countywide by 72% through reduction, reuse, and recycling programs and partnerships.
- Conducting periodic environmental inspections, monitoring and reporting, and ongoing maintenance at four closed landfill sites to ensure complete compliance with State and federal requirements. Currently achieving 99% compliance across all of the closed landfill sites.
- Reviewing land development proposals and working with developers to ensure adequate capacity for new development without impacting our existing customers. Currently coordinating with developers on 40 active projects with a total of 31,000 equivalent dwelling units.
- Evaluating existing facilities, and planning and implementing improvement projects to repair aging and damaged infrastructure. Current projects include the Midwestern Placer (North Auburn) Regional Sewer Project, the SMD 3 (Horseshoe Bar) Regional Sewer Project, the Sheridan Water Supply Project, and the Meadow Vista Transfer Station Improvements Project.
- Providing 28 million gallons of clean drinking water and processing nearly 1.4 billion gallons of wastewater annually.
- Evaluating existing facilities and performing preventative maintenance to ensure proper operation of our facilities and infrastructure.

DEPARTMENT OF FACILITY SERVICES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Facility Services Department is comprised of ten divisions, which include Facility Services Administration, Building Maintenance, Parks and Grounds, Museums, Property Management, Capital Improvements and Projects, Placer County Government Center Campus, Environmental Utilities, Solid Waste, and Eastern Regional Landfill. The FY 2014-15 Proposed Budget for Facility Services totals $181,486,667 which is approximately $79 million over the prior FY 2013-14. The increase is mostly attributable to the Mid-Western Regional Sewer project budgeted at full cost and fully funded by external sources. Total position allocations remain at 223 while funded positions reduce by 6 from prior year and are recommended at 177 or 79% of the total positions allocated to the Department. The Budget Summary Table at the beginning of the Facility Services chapter of the Proposed Budget Book provides a breakdown of each division's total budget and funded positions.

Some technical changes to Facility Services budget divisions are proposed this year to realign service costs directly to recipients for greater transparency and accountability. Facility Services and the County Executive Office have collectively achieved new budget approaches to streamline accounting tasks for building maintenance, custodial, and grounds keeping services. In addition, the DeWitt Development Enterprise Fund is proposed as eliminated. Instead, an Internal Service Fund is recommended to fund the sewer, water, roads and lighting infrastructure on the Placer County Government Campus, and a separate General Fund budget is recommended for the countywide property management function and its employees. These three areas of budgetary changes are explained below.

Building Maintenance

- Historically, the cost of utilities and providing building maintenance and custodial services included the development of charging methodologies to recipient departments that have been specific to the climate of the County as budgets were prepared over the years. Over time, this resulted in labor intense tracking of costs and customized charging practices. Proposed for FY 2014-15, customization is eliminated and existing costs are reallocated to department budgets based on actual services received. Some department budgets will see an increase in their total operational cost, however, the collective General Fund year-over-year cost of doing business remains allocated accordingly so increases do not translate into reducing services to breakeven.

Placer County Government Center Campus

- The proposed elimination of the DeWitt Development Enterprise Fund creates the Placer County Government Center Campus Internal Service Fund. For many years, the DeWitt Development budget funded sewer, water, lighting, and road costs at the old DeWitt Campus through now diminishing private rents and leases, and support from the General Fund. To ensure fiscal sustainability, the proposed Internal Service Fund expands the campus boundary to the property lines for a larger footprint. The new fund reallocates existing campus sewer, water, lighting, and road maintenance costs to County occupants based on square footage occupied and equivalent dwelling units.

Property Management

- The proposed elimination of the DeWitt Development Enterprise Fund results in shifting Property Management employees and their functions to a new General Fund budget. Property Management employees perform countywide functions and where possible, labor costs are charged directly to project budgets. For the remaining functions that do not have a funding source, the General Fund historically and is recommend to continue to support those efforts. The creation of this new budget will provide transparency of the costs for property transactions, negotiating leases, managing tenant improvement projects, and supporting the building and planning efforts of the departments and the Capital Improvements division of Facility Services.

Though not considered a major technical change in the FY 2014-15 Proposed Budget, the Capital Improvements budget reflects a major increase in proposed project costs. The year-over-year increase in the Capital Projects Fund is proposed at $82,737,996 for a total budget of $155,379,791. The increase is partly attributed to budgeting

the full cost of the Mid-Western Regional Sewer project ($76.8 million). The balance of the increase is tied to other existing and new projects. Examples of new projects proposed are tied to County property development, critical countywide maintenance, and tenant improvement projects. Additionally, several existing projects are winding down and adjusted projects costs will be presented as part of the FY 2014-15 Final Budget. All projects in the Capital Projects Fund are displayed in greater detail in the Multi-Year Capital Plan and Finance Summary.

The remaining divisions of Facility Services include Museums, Parks and Grounds, and Environmental Utilities (includes Solid Waste and Eastern Regional Landfill). The Museums budget remains consistent with operations and funding to maintain existing levels of service. Parks and Grounds remains funded to maintain existing services levels, plus increases for required contract costs and inspection fees. The Environmental Utilities and ancillary budgets are maintained at existing levels of service and include project costs funded by reserves. Projects are either mandated or required to maintain the integrity or safety of the community's landfills and sewer systems.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 300.

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 Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and reimbursements to programs shifts $276,497 in A-87 revenue to this budget, plus $9,270 in existing costs related to the Placer County Government Center campus.
- A net zero adjustment for Retiree Health Insurance costs of $56,520 is shifted from other line items to Salaries and Benefits.

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 Items: FY 2014-15 Proposed Budget

- This budget has been realigned to allocate direct charges to service recipient Departments for building maintenance, custodial, and utility costs, resulting in a shift of $3,957,230 in Net County Cost to a budgeted reimbursement line-item.
- Other countywide alignment of costs and reimbursements to programs shifts $1,581,569 in A-87 revenue to this budget, plus $424,696 in existing Placer County Government Center Campus costs, and $391,859 in realigned Building Maintenance charges.
- A net zero adjustment for Retiree Health Insurance of $344,897 is shifted from other line items to salaries and benefits.
- Decrease salaries by $450,000 to reflect shift of costs to professional maintenance services.
- Increase Professional Services maintenance and custodial contracts, and utility costs by $1,080,367 in preparation for occupancy at the South Placer Adult Correctional Facility, with 100% reimbursement from the Public Safety Fund.
- Increase Professional Services maintenance costs by $97,074 for existing countywide service contracts, plus $176,426 for handling additional must-do projects.
- Decrease salaries by $92,600 to unfund two vacant building maintenance worker positions; unfund two vacant custodian positions to shift funding of $72,000 to custodial service contracts.

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 Adjustment(s) Included in FY 2013-14

- Increase $121,800 to appropriate funds from the Park Dedication Fund for the playground project at Railhead Park.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and reimbursements to programs shifts $474,048 in A-87 revenue to this budget, plus $16,971 in existing Placer County Government Center campus costs, and $20,552 for realigned Building Maintenance costs.
- A net zero adjustment for Retiree Health Insurance costs of $89,909 is shifted from other line items to salaries and benefits.
- Increase of $69,419 for Professional Service contracts associated with required park maintenance activities.
- Decrease salaries by $54,960 to unfund one vacant parks and grounds worker position.

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 Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and reimbursements to programs shifts $214,049 in A-87 costs to this budget, plus $39,513 in existing Placer County Government Center campus costs.
- A net zero adjustment for Retiree Health Insurance costs of $46,053 is shifted from other line items to salaries and benefits.
- Increase of $11,500 in expenditures related to electricity at the Foresthill Divide's Black Smith Museum and carpet at the Dutch Flat Golden Drift Museum offset by $10,000 in trust fund revenue.

Capital Improvements 10780

Capital Facility Projects Service System

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 Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and reimbursements to programs shifts $458,477 in A-87 costs to this budget, plus $6,311 in existing Placer County Government Center campus costs.
- A net zero adjustment for Retiree Health Insurance costs of $66,437 is shifted from other line items to salaries and benefits.
- Capital Project costs include $76.8 million for the Placer Mid-Western Regional Sewer Project, plus a $5.2 million technical adjustment to realign existing revenues to project costs, and $10 million in various projects, including economic development activities at the Placer County Government Center campus.

Property Management 10670

Administrative & Financial Service System

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 Items: FY 2014-15 Proposed Budget

- New General Fund budget represents the staff and associated labor costs of employees previously budgeted in Appropriation 06200.

Placer County Government Center Campus (Internal Service Fund) 06200

Administrative & Financial Service System

Program Purpose: Provides for the operation and maintenance of the Placer County Government Center Campus (Campus). The budget includes costs associated specifically to the Campus which includes utilities (sewer, water, and street lights), grounds, parking lot, road, and infrastructure maintenance. The occupants of the buildings located at the Campus pay their proportionate share of all Campus costs.

Program Comments: The Placer County Government Center Campus budget will provide efficient delivery of utilities, maintenance and services for the Campus.

Major Budget Items: FY 2014-15 Proposed Budget

- New Internal Service Fund replaces previous DeWitt Development Enterprise Fund and reallocates 100% of applicable campus maintenance and infrastructure costs ($1,739,819) to all County building occupants for purposes of funding sewer, water, street lights, roads, sidewalks, and common ground areas.

Environmental Utilities (Internal Service Fund) 06280

Land Use Service System

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.

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 Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and reimbursements to programs shifts $30,516 in existing costs related to the Placer County Government Center campus.
- A net zero adjustment for Retiree Health Insurance costs of $257,568 is shifted from other line items to salaries and benefits.
- Increase $270,000 for a total of $1,065,000 for County building relocation projects related to private development at the Placer County Government Center campus, and new sewer-related vehicles, equipment, and systems.
- Decrease salaries by $132,955 to unfund two vacant waste water plant operator positions.

Eastern Regional Landfill (Enterprise Fund) 02890

Land Use Service System

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 Items: FY 2014-15 Proposed Budget

- Increase of $770,000 for landfill closure gap project; $180,000 for additional truck scale.

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 Items: FY 2014-15 Proposed Budget

- Increase $80,000 for a total of $300,000 for improvements at the Meadow Vista Transfer Station.

FARM ADVISOR
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **FARM ADVISOR**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Farm Advisor	$ 326,454	$ 350,388	$ 385,205	$ 442,979	26.4%
TOTAL ALL FUNDS	$ 326,454	$ 350,388	$ 385,205	$ 442,979	26.4%

FUNDED POSITIONS					
Farm Advisor	3	3	3	3	0%
TOTAL FUNDED POSITIONS	3	3	3	3	0%
TOTAL ALLOCATED POSITIONS	3	3	3	3	0%

Mission Statement

The mission of the Farm Advisor Department (University of California Cooperative Extension or UCCE) is to serve the County through the creation, development, and application of knowledge in agriculture and natural resources; youth development; and nutrition, family, and consumer sciences.

Department Comments

Placer County's UC Cooperative Extension staff continues to provide a wide range of high quality educational services to thousands of local residents. Working under the philosophy of "helping people to help themselves," with up-to-date research-based information, achievements during the past year have been impressive. The Farm Advisor Department is able to leverage the budget support from the County to receive almost $600,000 in grant funding to improve the lives of Placer County residents. Program activities and accomplishments include:

USDA Risk Management Grant to Help Beginning Farmers

- Livestock and Horticulture Farm Advisors received a $73,789 USDA Risk Management grant that targeted beginning farmer and rancher training.
- 62 workshops were held for 1,062 producers that included beginning farming academies, series of marketing workshops, risk management production workshops, and a farm business planning class. Several on-farm workshops and demonstrations were held to build competence in these beginning farmers and ranchers.

Foothill Farming Website

- This website (http://ucanr.org/foothillfarming) was developed to provide production, marketing, risk management, drought management, and business management information to both beginning and experienced farmers and ranchers. The website has become a key referral route for new clientele and reached 14,000 hits and 1,000 visits per month.

CDFA Specialty Crop Grant to Increase Local Specialty Crop Consumption with county Residents

- A $387,796 CDFA Specialty Crop grant was received ($153,567 for this year) to increase local produce consumption of county residents. The grant runs for two and a half years and will hold tasting and sampling events for the general public, low-income, and senior audiences. The project is called Eat Local Placer Nevada.
- Farmers received point of purchase materials and training to better understand the nutrition of the crops they raise. Accomplishments include:
  - A total of 27 tastings/samplings of local produce were held at the year round Foothill Farmers' Market Association market in Auburn, DeWitt Market, Roseville, and Rocklin.
  - A total of 1,022 Placer County residents tasted mandarin juice, apples, pears, kale, winter greens, winter squash soup, cabbage, and potato soup.
  - Over $7,000 was put in local farmers' pockets through redemption of $5 vouchers (1,524 distributed) redeemable at Foothill Farmers' Market Association markets and direct purchase of produce for tastings/samplings. The project handed out over 5,000 samples of locally grown produce.
  - Eat Local Facebook pages was established and reached over 10,000 individuals. Eat Local website was developed.
  - Community Dinner was held in Auburn to connect 81 county residents with 19 farmers. The menu featured all locally grown products. $925 were collected in donations and used to purchase local produce that was distributed at Auburn Interfaith Food Closet.

4-H Youth Development

- The 4-H Youth Development program saw 695 youth participating in over 2,016 projects.
- A total of 205 adult volunteers provided over 18,000 hours of mentoring and support to these 4-H projects.

4-H Embryology

- The Placer County 4-H program provides 125 incubators and eggs to teachers, home-schooled parents, and 4-H families. This project is used to teach children about science and how an egg evolves into a chick or a duckling.
- Over 983 teachers, parents, and 4-H families worked with 7,751 youth to experience hatching eggs from an incubator.

Cal-Fresh Nutrition Education in Placer County Schools

- The Cal-Fresh Nutrition Education program receives $207,111 in funding to provide nutrition information, teaching, curriculum, and produce tasting activities to over 3,200 children in low-income schools.
- The Let's Eat Healthy nutrition curriculum was taught by Cal-Fresh staff and used by teachers throughout the year at 111 elementary school classrooms and 15 preschool classrooms.
- Over 30 parents and caregivers completed a workshop series geared toward adults who quality for Cal Fresh benefits on meal planning, understanding food labels, saving money, and menu planning for a week.

Nutrition Best Nutrition Program Help Placer County Families with Children Zero to Five Years of Age

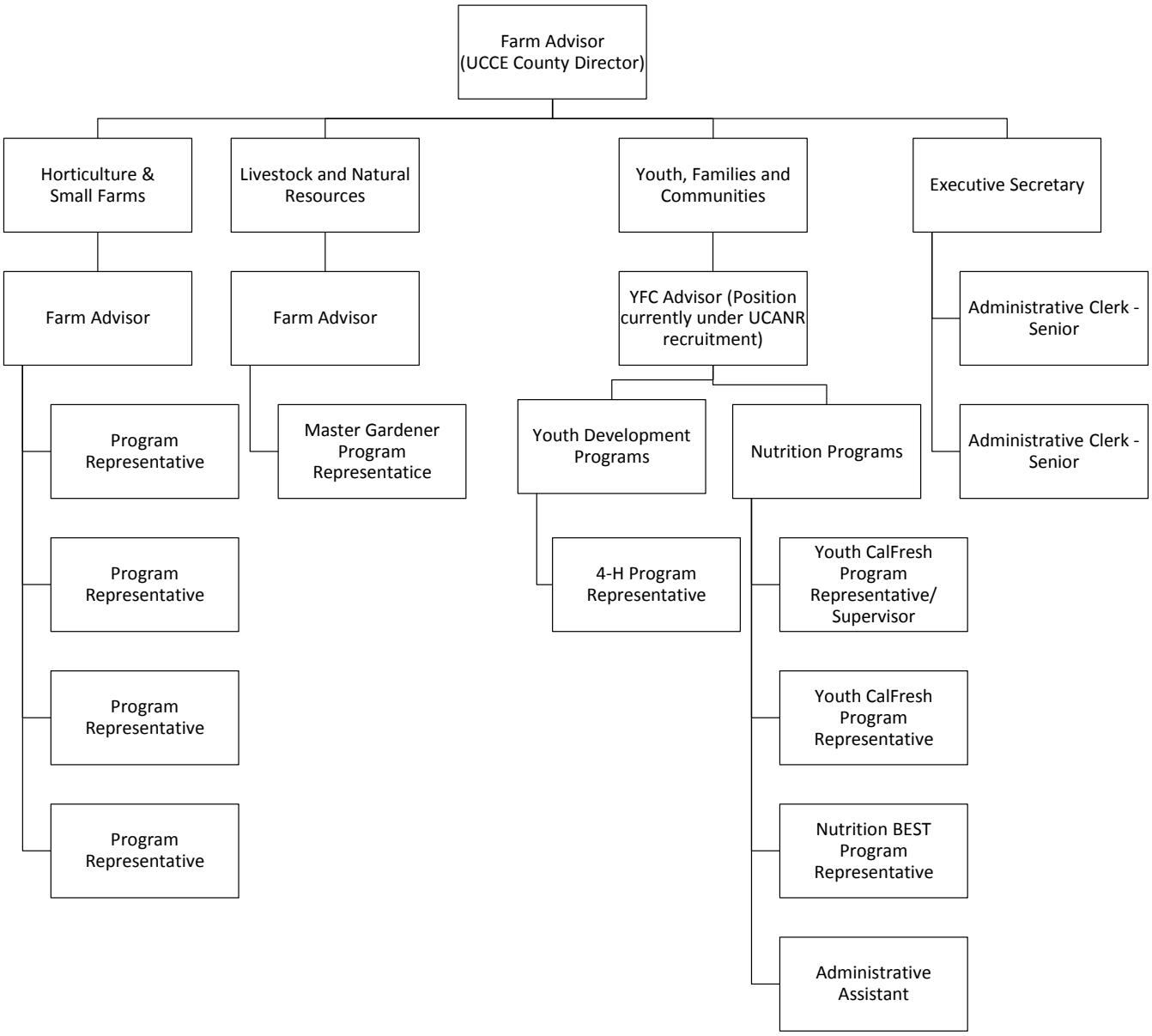
- Placer County First 5 Commission provided $146,625 in funding for the UC Nutrition BEST program.
- The funding was used to expand the program to provide a weekly box of produce from a local farm for 22 weeks to 90 families in Early Head Start programs in Lincoln, Loomis, Auburn,and Kings Beach. Extra boxes were distributed to Mothers in Recovery as part o a two-part series on food budgeting and heating more produce.
- A 57-page cookbook, *Community Supported Agriculture Bountiful Harvest Cookbook*, was developed to provide Early Head Start families with easy recipes and nutritional information with the produce boxes they were receiving. The cookbook was translated into Spanish.
- 463 Produce vouchers that could be redeemed at Foothill Farmers' Markets were distributed through Placer County Women and Infant Children's (WIC) program and teen parents at Chana and Adalante High Schools.

- Family Garden Day was held for families to teach them how to grow their own food. 100 people attended and learned about gardening, composting, and received plants to grow.

Master Gardener Program Provides Garden and Composting Information to Placer County Residents

- The Master Gardener program provided home horticulture and composting education and support to over 6,000 county residents.
- The 100 volunteers of the Placer County Master Gardener program established a demonstration garden at the Senior Community Garden. These volunteers provide over 6,000 hours of service for answering home garden questions at the Farm Advisor office, demonstration garden presentations, school gardens, and manning various events with an informational booth.
- Our office continues to provide coordination and support for the Senior Community Garden. There continues to be a waiting list for available plots in the garden.

FARM ADVISOR DEPARTMENT
UC COOPERATIVE EXTENSION



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides $442,979 for the Farm Advisor, an increase of 26.4% over the prior year. This increase in consistent with other General Fund departments as costs for each department are aligned within that department The budget funds three clerical positions, unchanged from last year, that provide administrative support for the University of California Cooperative Extension staff to deliver a variety of services to residents. Offsetting revenue totaling $4,500 is received from Nevada County for the Farm Advisor's travel expenses to the office in that County.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 320.

Farm Advisor 64100

Community & Cultural Service System

Program Purpose: The Farm Advisor Department is a unique example of three levels of government (Placer County, UCCE, and the U.S. Department of Agriculture) partnering in the delivery of noncredit, informal educational opportunities and scientific advances in the areas of agriculture; natural resources; and family, youth, and consumer sciences. University professionals and staff provide leadership. Programs include livestock and natural resources, plant science and horticulture, nutrition, 4-H youth development, and master gardeners.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

HEALTH & HUMAN SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: DIRECTOR OF HEALTH AND HUMAN SERVICES

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Animal Services	$ 2,691,583	$ 2,999,090	$ 3,228,627	$ 3,545,324	18.2%
Administration	$ 395,875	$ 698,433	$ 206,447	$ 196,546	-71.9%
Public Health	$ 10,463,237	$ 10,281,423	$ 10,187,165	$ 10,538,215	2.5%
Environmental Health	$ 4,637,767	$ 5,130,246	$ 5,650,552	$ 6,093,532	18.8%
Adult System of Care / Mental Health Services	$ 31,579,277	$ 37,522,346	$ 38,954,940	$ 39,362,312	4.9%
Medical Clinics	$ 8,737,403	$ 9,222,327	$ 8,988,894	$ 9,116,050	-1.2%
Children's System of Care	$ 30,575,121	$ 33,456,914	$ 37,503,020	$ 38,472,557	15.0%
Client and Program Aid	$ 38,329,803	$ 35,042,999	$ 32,331,966	$ 32,596,232	-7.0%
Human Services	$ 27,526,832	$ 36,631,893	$ 33,221,990	$ 33,792,066	-7.8%
Subtotal General Fund	$ 154,936,898	$ 170,985,671	$ 170,273,601	$ 173,712,834	1.6%
OTHER OPERATING FUND					
Housing Authority - Fund 103	$ 2,310,898	$ 2,348,037	$ 2,419,825	$ 2,412,320	2.7%
TOTAL ALL FUNDS	$ 157,247,796	$ 173,333,708	$ 172,693,426	$ 176,125,154	1.6%

FUNDED POSITIONS					
Animal Services	19	19	19	19	0%
Administration	60	60	59	59	-2%
Public Health	72	58	57	57	-2%
Environmental Health	31	31	31	31	0%
Adult System of Care / Mental Health Services	105	112	119	119	6%
Medical Clinics	36	39	39	39	0%
Children's System of Care	148	155	164	164	6%
Client and Program Aid	0	0	0	0	n/a
Human Services	196	258	259	259	0%
Housing Authority - Fund 103	2	2	2	2	0%
TOTAL FUNDED POSITIONS	669	734	749	749	2%
TOTAL ALLOCATED POSITIONS	791	793	787	787	-1%

Mission Statement

By placing people first, we provide a unified system of quality services to safeguard the health and well-being of people and animals in our communities. To realize our mission, we will strive to keep all children, adults, and families healthy, at home, in school, at work, out of trouble, self-sufficient in keeping themselves safe, and to ensure that our animals are valued and cared for.

Department Comments

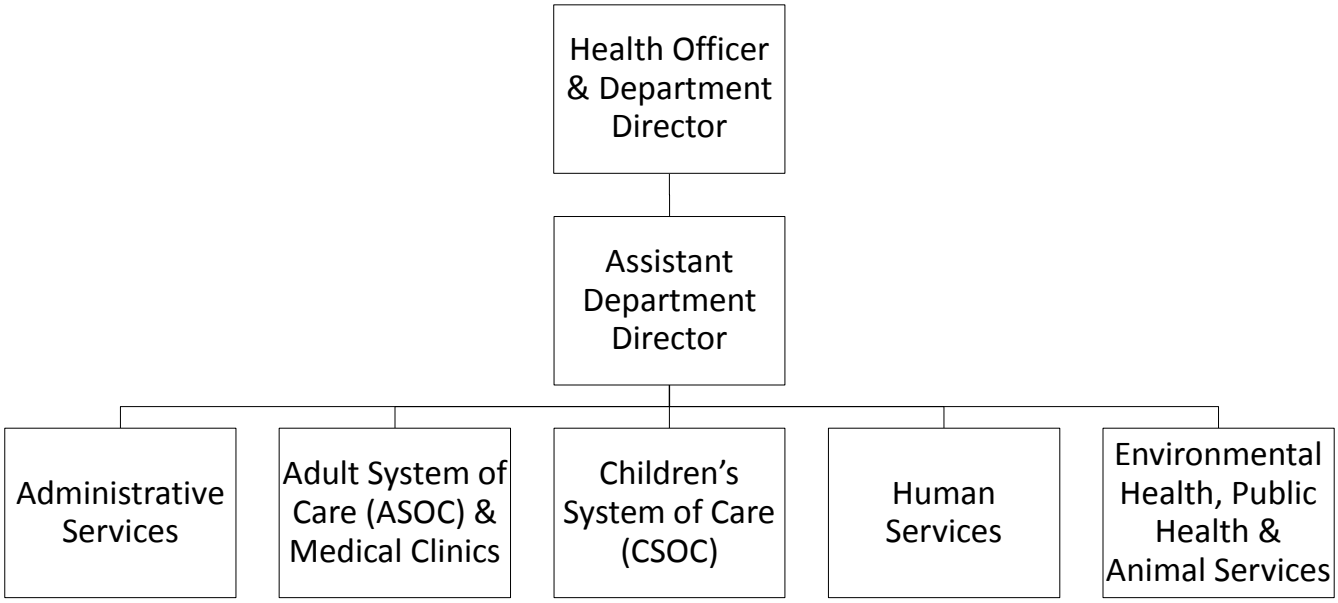
Health and Human Services (HHS) provides a broad spectrum of unique mandated services to more than 60,000 Placer County residents annually. HHS proactively adjusts the methods used and the array of services provided to

make best use of emerging technologies and to assure that the department is responsive to changing community needs.

HHS delivers services through a combination of contracts with local businesses and non-profit organizations and a dedicated team of public servants focused on providing cost effective, high quality services to County residents and businesses. It is that dedication to the public good, to fostering a positive and community-based services approach between our employees and the women, children, and men in our community that has led Placer County to consistently receive federal and State recognition as a model of excellence in service delivery – the “Placer Model”.

The “Placer Model” reflects the foundational belief that the services HHS provides must be research-based, cost effective, culturally informed, and fiscally sustainable. The Department is pleased that its innovative approaches have resulted in reduced dependency on County general funds and increased self-sufficiency of the residents served.

HEALTH AND HUMAN SERVICES DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget for the Health and Human Services Department encompasses direct services to Placer County residents within a new era of federal healthcare reform, continuing State initiatives in mental health and foster care, and Department priorities within the flexibility of the Placer Model. The Department's General Fund net budget increase of $3.5 million reflects the countywide alignment of historically centralized costs to programs, as listed in individual bullets below. Service delivery through community partnerships and contracted services is maximized within the scope of best business practices. Fifteen additional funded positions are added in order to carry out federal and State mandates that cannot be contracted out. Finally, the use of County General Fund is re-prioritized among the Department's budgets in order to maintain critical services to Placer County residents and businesses.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 321.

Animal Services 22390

Health & Human Support Service System

Program Purpose: Animal Services serves the citizens and animals of Placer County through active animal care and control programs, including rabies prevention, enforcement of the County Animal Control Ordinance, enforcement of the State's humane laws that protect animals from neglect and cruelty, reunification of lost animals with their owners, and programs and partnerships to place adoptable animals in good homes and to reduce animal overpopulation.

Program Comments: Over the past year, the Animal Services staff and volunteers accomplished the following in their efforts to serve the public:

- 9,345 animal licenses issued to ensure vaccination and public safety
- 932 pets adopted or placed into foster care in good homes, often in collaboration with non-profit organizations
- Over 1,000 spay and neuter procedures completed with the help of our *community-wide* partners
- Staff responded to 6,823 resident requests for assistance with animals that posed safety risks
- Returned 483 dogs and cats to their rightful owners
- Investigated 449 animal bite cases reducing the potential public health risk of rabies
- Developed a new Animal Services webpage and Facebook page that had over 41,200 visitors over the last year - the most popular pages being licensing and animal adoptions

Placer County Animal Services served 453 dogs and cats at our Sept 28, 2013 World Rabies Day Vaccination Clinic held at the Auburn Shelter. Volunteer veterinarians from UC Davis, the Sacramento Valley Veterinarian Association and shelter staff administered 377 free rabies vaccinations, along with 335 free microchip implants and 156 paid dog licenses. This year's event broke a record for the most number of microchips implanted in area pets.

The Animal Services Advisory Committee (ASAC), in its seventh year, continues to provide valuable input from community partners on shelter policies, legislative initiatives and operational programs employed at our two County shelters.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs increases this budget by $489,158 for A-87 ($325,295), Building Maintenance ($44,370) the Placer County Government Center ($23,370), and Retiree Health Insurance ($96,123, of which $72,240 is displayed in Salaries and Benefits).

Administration & Support 42000

Health & Human Support Service System

Program Purpose: Administration provides the overall administrative, fiscal, and contract management to HHS; increases accountability and maximize revenues; and coordinates with other County departments to provide personnel and information technology oversight.

Program Comments: Administrative staff perform the following functions annually to serve HHS:

- Generate claims, billings, and fee collections totaling over $130 million from external sources such as federal and state partnering agencies.
- Manage over 300 contract agreements and amendments for HHS to facilitate numerous service delivery models that implement necessary programs for the Placer County community.
- Process over 87,000 transactions totaling over $100 million to ensure timely payment to local businesses and community-based organizations, and accurate revenue recognition.
- Work closely with outside departments including the County Auditor-Controller on fiscal policies and monitoring to align HHS activities with current funding laws and regulations.

Major Budget Items: FY 2014-15 Proposed Budget

- Five funded positions (two administrative technicians; two personnel analyst I/II, one personnel analyst senior) are transferred to the Personnel Department and charged back to the Health and Human Services Department for a net zero impact.
- Four additional funded positions and $651,330 are included: one HIPAA analyst to perform mandated responsibilities not historically addressed fully through countywide efforts; two account clerks to perform the increased workload resulting from the State's decision to discontinue the Public Health consolidated contract claim process, and the Department Head position reflecting the split of allocations with the Public Health Officer.
- The countywide alignment of costs to programs adds $59,427 to this appropriation for Placer County Government Center costs.
- $243,043 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The General Fund supports approximately $233,000 in various other cost increases.

Public Health 42760

Health & Human Support Service System

Program Purpose: We serve all people of Placer County by preventing disease, injury, premature death and disability; by promoting healthy lifestyles, behaviors and environments; monitoring, controlling and investigating communicable diseases. By enforcing laws and regulations that protect health and ensure safety; facilitating access for eligible families to healthcare for County Medi-Cal, California Children's Services, Child Health and Disability Prevention (CHDP), and Healthy Families beneficiaries; and preparing for and responding to public health disasters and disease outbreaks.

Program Comments: Some of Public Health's annual program accomplishments include:

- During the 2013 calendar year, 2,460 infectious disease incidents were evaluated including 51 individual HIV tests. Over 1,900 doses of flu vaccine were given in 24 various locations throughout the County and the public health laboratory performed 8,731 tests to prevent the spread of disease in the community.
- Received 256 new referrals and administered 102 Postnatal Depression Screenings
- 130 clients receiving direct medical therapy services from Placer County's Medical Therapy Unit (MTU)
- CHDP staff provided client case management to offer assistance with scheduling and transportation of 737 cases for eligible disabled children
- Provided nursing assistance to 360 foster children in the Children's System of Care to ensure they received appropriate preventive medical and dental care screenings
- 180 tobacco retailer stores were surveyed to assess health aspects related to tobacco and alcohol retail practices
- Emergency response plans were developed or updated related to Medical Countermeasures, Mass Shelters, and Medical Surge
- Public Health and Environmental Health staff participated in a multi-day foodborne outbreak exercise including food sampling, lab testing, epidemiologic investigation, source investigation, and situational reporting
- The Public Health Laboratory developed and maintained their capability to test for and identify select biological agents
- A cache of emergency antibiotics were obtained for the first responder community
- Registered 8,158 births and 3,354 deaths, printed 21,655 death certificates, 3,885 burial permits

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs adds $439,873 this budget for A-87 ($406,397) and the Placer County Government Center ($33,476).
- $323,912 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- State revenues of $2.9 million are moved from the Client Aid budget to this appropriation, to align program revenues with expenditures.

Environmental Health 42820

Health & Human Support Service System

Program Purpose: Environmental Health is made up of dedicated professional, technical and support staff working together with the community to promote public health by protecting the human environment. As a regulatory agency, Environmental Health provides quality public health services by administering programs to prevent disease and injury through the administration of various programs such as: the protection of groundwater and surface-water; safe storage and disposal of toxic materials; safe sewage and solid waste disposal; protection of consumer food supply through the monitoring of food service facilities; safety of public beaches, swimming pools and spas; protection from vector borne diseases; safety of organized camps; prevention of childhood lead poisoning; protection from dangerous housing; and monitoring the quality of water served by small public water supply systems. Environmental Health also serves as the Local Enforcement Agency (LEA) for Placer and El Dorado counties and is responsible for the solid waste permit and inspections program. The LEA activities include: permit processing and routine inspections of solid waste facilities; post-closure inspections and monitoring of closed landfills; inventory and investigation of non-permitted, closed, illegal, and abandoned solid waste disposal sites; and investigation of solid waste complaints.

Program Comments: Over the past year, Environmental Health successfully implemented these preventive public health programs in our community and provided outreach information to the following facilities:

- Retail Food – 1,850 food service facilities were assessed to ensure compliance with food safety standards
- Pool and Spa Safety – 450 pools and spas were inspected to ensure public safety standards are met
- Body Art - 107 facilities and practitioners were inspected for adherence to new State regulations to assure that safety precautions are followed by tattoo and body piercing businesses.
- Hazardous Materials – 2,525 inspections of hazardous chemicals and hazardous waste conducted to monitor safety standards for the public and first responders in the event of an emergency event
- Solid Waste - Inspections were conducted at 331 garbage and waste tire disposal facilities to safeguard the public's health
- Land Use and Development – 336 permits and site evaluations for wells and septic systems were processed to assist property owners in land development and provide for healthy community growth
- 350 operation and maintenance waste water treatment unit oversight permits were issued
- 30 CEQA Land use cases were reviewed, 70 minor land use permits and variance requests were issued
- Small Public Water Systems – water quality of 99 water systems was tested to guarantee safe drinking water for rural communities

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs increases this budget by $692,506 for A-87 ($485,978), and Retiree Health Insurance ($206,528, of which $169,852 is displayed in Salaries and Benefits).
- The General Fund supports approximately $56,000 in various other cost increases.
- Revenues from permits and services are moderately increased $232,827 from the Board approved 1.6% annual CPI adjustment.

Adult System of Care 42930

Health & Human Support Service System

Program Purpose: The Adult System of Care partners with other agencies in Placer County to assist over 10,000 adults and older adults to be safe from harm and to achieve their optimal levels of independency.

Program Comments: The Adult System of Care provides and supports a continuum of services. Accomplishments over the past year include:

- 2,600 assessments (21% increase from prior year) to determine if hospitalization is needed for a person's safety due to their thoughts of harm to themselves or others, or their inability to care for themselves.
- 500 persons not requiring hospitalization received follow up in order to assure they found and received the treatment services they needed.
- 1,260 admissions for mental health treatment, which included assisting persons with a recovery plan and medication, therapy, and other critical support services.
- 900 assessments of older adults or disabled individuals in response to allegations that they may have been abused or neglected, and the development of a plan to keep them safe from harm.
- 2,500 persons received assistance with in-home care that allowed them to remain in their home rather than be institutionalized.
- 1,300 admissions into substance abuse treatment, which included assisting persons with a recovery plan and preventing costs associated with incarceration, increased health care, and the emotional impact on families.
- Collaborated with the Probation Department, Sheriff, and other criminal justice partners implementing AB 109, the realignment of criminal justice responsibilities from the state to counties in order to improve public safety, by implementing evidence-based services to those in custody and in the community.

Major Budget Items: FY 2014-15 Proposed Budget

- Three additional client services practitioner positions and $323,340 are State funded through the Board approved Mental Health Triage Grant to provide enhanced crisis response in an effort with local law enforcement and peer counselors.
- Three positions and $315,637 are funded by State revenues and the County General Fund as an alternative to Extra Help; one client services assistant and two administrative clerks.
- One client services counselor and $93,478 is funded by increased State funding and the County General Fund to provide systems of care eligibility.
- The countywide alignment of costs to programs increases this budget by $664,356 for A-87 ($611,181) and the Placer County Government Center ($53,175).
- The General Fund supports approximately $172,000 in various other cost increases.
- As a net zero adjustment, $773,538 of Retiree Health Insurance cost is now displayed in Salaries and Benefits.

Medical Clinics 42950

Health & Human Support Service System

Program Purpose: Placer County Medical Clinics (PCMC) provide a "Whole Health" approach (integrated Behavioral and Physical Health) for over 13,000 Placer County residents. PCMC provides these services to ensure that low-income persons can remain in good health and that serious health conditions are treated quickly and effectively.

Program Comments: The PCMC continuum of services and supports includes:

- Diagnosis and treatment for common and chronic health problems and medical conditions
- Physical examinations for infants, children, and teens, including sports and camp physicals
- Immunizations – child, adult, and travel
- Tuberculosis testing
- Behavioral health services
- Referrals to specialists (e.g., Cardiology, Neurology, Dermatology)

Major Budget Items: FY 2014-15 Proposed Budget

- A reduction of $293,508 in Salaries and Wages reflects retiring incumbents compared to entry level hires.
- Other reductions of approximately $216,000 results from costs of services and extra help.
- The countywide alignment of costs to programs increases this budget by $247,879 for A-87 ($218,106) and the Placer County Government Center ($29,733).
- The General Fund supports approximately $67,000 in various other cost increases.
- As a net zero adjustment, $258,853 of Retiree Health cost is now displayed in Salaries and Benefits.

Children's System of Care 42970

Health & Human Support Service System

Program Purpose: Placer County's Children's System of Care is a nationally recognized child serving collaborative, providing a full spectrum of mental health, child protection, and related care and support to improve the lives of nearly 4,400 Placer County children and families each year. Primary to its mission is a timely and effective response to children who are at risk of abuse and neglect.

Program Comments: The evidence for its success is visible in the following outcomes:

- Alternative Child Protective Services were provided to more than 600 families in Fiscal Year 2012-13
- More than 250 foster youth have been adopted successfully since 2007

- The number of juvenile offenders is at historically low levels
- Nearly 75% of all foster youth are reunited with family within 12 months
- The Mental Health Services Act now touches more than 12,000 Placer County residents with preventive social supports each year to manage a host of challenges

Major Budget Items: FY 2014-15 Proposed Budget

- Three positions and $351,805 are funded by State revenues and the County General Fund as an alternative to Extra Help; one client services practitioner and two administrative clerks.
- One client services practitioner and $145,100 is funded by the State Mental Services Health Act (MHSA) to provide mandated evaluation services.
- Five client services practitioners and $725,500 are funded with federal and state dollars and a 15% County General Fund match to provide mandated child welfare case visits, investigations, court appearances, and case management.
- The countywide alignment of costs to programs moves $1,177,206 into this budget for A-87 ($1,142,093) and the Placer County Government Center ($35,113).
- $782,178 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

Client and Program Aid 53020

Health & Human Support Service System

Program Purpose: Provides financial, housing, food, medical, and other assistance programs associated with services residing in other Health and Human Services' Division services. This budget includes the cost of providing the mandated program payments to Placer County eligible residents and does not include costs associated with Placer County employees.

Major Budget Items: FY 2014-15 Proposed Budget

- Implementation of the Affordable Care Act An results in a cost decrease for indigent care of $3.1 million, with a commensurate reduction of $1.8 million in federal revenues.
- State revenues of $2.9 million are moved from this appropriation to the Public Health budget, to align program revenues with expenditures.
- The State mandated extension of foster care beyond age 18 (AB 12) results in a $1.0 million cost increase, funded by state sources.
- The County General Fund share of cost increases for In Home Support Services (IHSS) providers rises by $172,000.
- The countywide alignment of costs to programs moves $264,266 into this budget for A-87.

Human Services 53070

Health & Human Support Service System

Program Purpose: During the past year, Human Services has provided financial assistance, healthcare coverage, food and nutrition assistance, and employment services to over 50,000 Placer County residents. By maximizing technology and implementing an innovative service center model, individuals and families who have lost their jobs can apply for assistance or receive information online, by phone, through email, and in person.

Program Comments: Over the past year Human Services helped:

- Almost over 10,000 uninsured residents enroll in healthcare coverage; assisting a total of over 40,000 Placer County families, seniors, veterans, persons with disabilities, and individuals to get health insurance
- About 2,000 parents provide a home and other basic necessities for their children.

- Over 7,800 families, individuals, and seniors afford healthy and nutritious food.
- About 4,500 mothers improve the nutrition and healthy development of their infants and young children.
- Over 700 parents who lost jobs during the recession to return to work and be on their way to self-sufficiency; providing over 75 employers with subsidized wages and tax credits.

Major Budget Items: FY 2014-15 Proposed Budget

- In order to more accurately budget the projected levels of expenditures and funding, this appropriation is reduced $3.6 million in costs and $3.3 in revenues.
- The countywide alignment of costs to programs moves $737,362 into this budget for A-87 ($708,244) and the Placer County Government Center ($29,118)
- $830,801 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

Housing Authority 53010

Health & Human Support Service System

Program Purpose: The Placer County Housing Authority provides housing assistance to low income residents through the Placer County Section 8 Housing Choice Voucher Program, with funds received from the U.S. Department of Housing and Urban Development. Participants are able to choose their own housing, provided it meets program standards.

Program Comments: For the fourth year in a row, the Placer County Housing Authority has been recognized as a "high performing" housing authority by the U.S. Department of Housing and Urban Development, assisting over 290 local seniors, persons with disabilities, veterans, and families to afford a place to call home through the Housing Choice Voucher Program. Based on this outstanding performance, additional vouchers continue to be awarded and more resources recognized to obtain sustainable housing for veterans.

Major Budget Items: FY 2014-15 Proposed Budget

- This budget maintains the prior year level of expenditures and federal revenues to support the Housing Choice Voucher program (formerly Section 8 Housing.) It is balanced with $220,943 in restricted fund balance reserves.
- $42,274 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

LIBRARY SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **DIRECTOR OF LIBRARY SERVICES**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
OTHER OPERATING FUND					
County Library - Fund 160	$ 5,966,569	$ 6,295,813	$ 5,951,190	$ 5,838,470	-7.3%
TOTAL ALL FUNDS	$ 5,966,569	$ 6,295,813	$ 5,951,190	$ 5,838,470	-7.3%

FUNDED POSITIONS					
County Library - Fund 160	39	37	38	38	3%
TOTAL FUNDED POSITIONS	39	37	38	38	3%
TOTAL ALLOCATED POSITIONS	43	43	42	42	-2%

Mission Statement

To provide free and open access to diverse resources that enrich, inform, empower and entertain.

Department Comments

The Library's Focus

The Library focuses its efforts on providing materials and programs in a variety of formats that support and enhance the educational and recreational needs of its community. Formats include; books, electronic books, personal computers, DVDs, music CDs, magazines, audio-books, and local history collections. Open access to these diverse resources is for the benefit of all Library members in order to strengthen community engagement and participation. Additionally, Library professionals work collaboratively with community partners and other governmental agencies to create Library programs that strengthen community literacy, the love of reading, and life-long learning.

Partnerships

Partnerships include a grass roots collective effort of eleven Friends of the Library groups that provide fundraising, advocacy, and donations to the Library throughout the year. In FY 2013-14, the Friends donated more than $75,000 to the Library; mainly to help support the Library's collection and youth programs including the annual Summer Reading Program. A number of the Friends of the Library groups have received grants from organizations like Union Pacific to support Library services.

The Strategic Plan

The Library has been fiscally challenged for a number of years due to the loss of property tax revenues and increased expenses. The Library's Strategic Plan, approved by the Board of Supervisors on December 10, 2013, offers some insight into how to evaluate and distribute resources while moving toward a sustainable future.

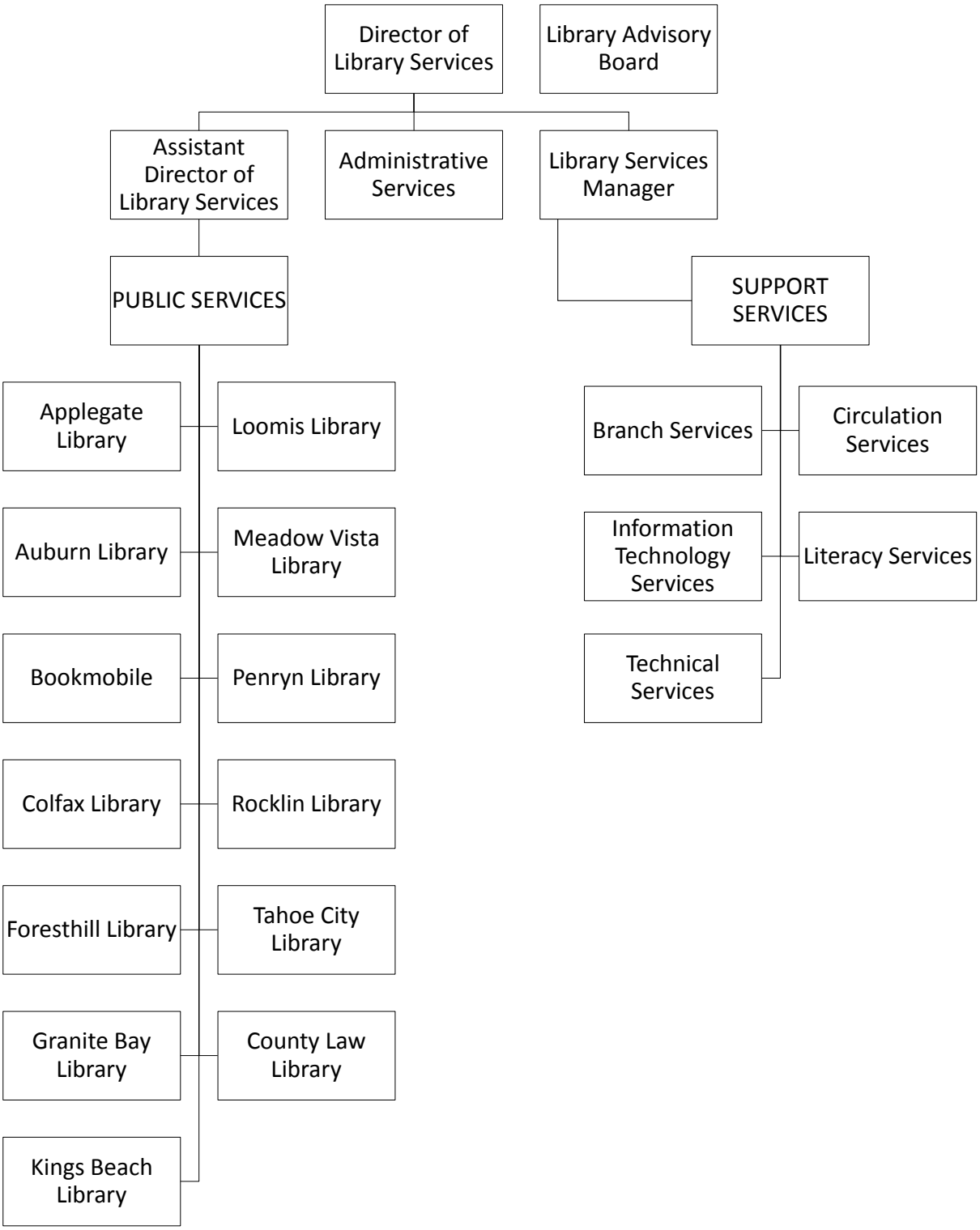
Three initiatives are highlighted in the Plan and will provide a roadmap for future service:

- Reverse the Erosion in Library Services by recognizing that, like many County departments, the Library was hit hard by the Great Recession and must invest as the economy improves in its facilities, Library materials, staffing, and programming in order to meet the expectations of savvy Library customers. To remain viable, the Library must move beyond the interconnected system of “small” town libraries to become a fully interdependent network that shares and concentrates its resources and services where customers are using them.

- Modernize Operations to Improve Efficiency and Expand Services by anticipating the needs of Library users, reducing the unit cost of routine customer transactions, improving the Library’s website content, providing access while making self-service easy, fun, and preferred by customers with up to date wireless technology and equipment.

- Build Capacity for the Future by identifying new revenue sources and maintaining prudent reserves.

LIBRARY


Director of Library Services
Library Advisory Board
Assistant Director of Library Services
Administrative Services
Library Services Manager
PUBLIC SERVICES
SUPPORT SERVICES
Applegate Library
Loomis Library
Auburn Library
Meadow Vista Library
Bookmobile
Penryn Library
Colfax Library
Rocklin Library
Foresthill Library
Tahoe City Library
Granite Bay Library
County Law Library
Kings Beach Library
Branch Services
Circulation Services
Information Technology Services
Literacy Services
Technical Services

COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget for the Library maintains the existing level of program services and is recommended at $5,838,470 a decrease of $457,343 (7.3%) from FY 2013-14. The primary reason for the decrease was an A-87 cost reduction of $387,015. The Library's total funded positions increase by one to 38, which includes the transfer of one technology solutions analyst to Administrative Services Department – Information Technology Services Division (County IT) as part of their information technology consolidation plan and the additions of one account clerk and one half-time library clerk. Property tax, the Library's main source of revenue, continues to increase, but not enough to keep pace with current operational cost increases. To balance the budget, carryover funds resulting from current year vacancies and the use of reserves is recommended. The Library staff continues to analyze service levels, staffing and funding strategies to address future structural budget deficiencies.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 344.

Library 64010

Community & Cultural Service System

Program Purpose: The Library's core function is to provide library services to the residents of Placer County, including an up-to-date collection of library materials reflective of community interests, skilled staff to assist customers, attractive community libraries, and enriching and entertaining library programs.

Program Comments:

The Collection

The Libraries hold more than 350,000 items. Those items are continuously being purchased, processed, and distributed to one of twelve library facilities including the Mobile Library or Bookmobile. All materials shelved in any Library location may be remotely requested by members through the Library's website or in person and delivered for convenient pick up. Materials are selected, displayed, and removed by Library staff to ensure that the collection remains vital and relevant to members. During this fiscal year, the Library was able to expand its pool of books and audio-books through a $30,000 grant from the California State Library. The Zip Book program allows librarians to purchase member requested items not owned by the Library through Amazon.com and then have the item shipped directly to the member's address. Once the member has read or listened to the item, it is returned to the Library for processing where it becomes available to future Library users. The Zip Book grant has been very successful in energizing the Library's collection with members selecting items for the Library's collection hand in hand with Library professionals. This type of program is only the beginning of exploring the possibility of Library users driving the selection of materials. More than 1.3 million items are borrowed from the Library system annually. This year, the Library was also able to procure a Clean Air Grant from Placer County Air Quality Control to enhance the electronic book (e-books) and downloadable audio-book collections by $20,000. Use of Library electronic materials is up 60% from last year.

Technology

The Library maintains 90+/- personal computers available to members free of charge at its branch locations throughout the County. The Library is currently consolidating its network with Information Technology Services (County IT). This consolidation will reduce redundancy and offer a more effective and efficient way to provide modern technology for the community. This is a positive move forward as technology continues to rapidly advance

and the community need for computers and support in the Library continues to grow. The Library is dedicated to providing aid to members while offering technologies that are user friendly, popular, and up to date. Additionally, consolidation allows the Library to explore with County IT new and innovative ways to serve its members. 2014 will bring an expanded Broadband capacity which will offer faster Library services on the website for remote users.

The Facilities

The community expects clean, attractive, and thoughtfully planned Library facilities with convenient hours of operation. Most members use one of three Magnet Libraries (Auburn, Colfax, or Rocklin) preferring to use a library in the community where they work or play rather than where they sleep. The Colfax and Rocklin Libraries have recently been remodeled and expanded. Focus this year will be on improving the environment in the Auburn Library and making enhancements to both the interior and exterior spaces to add efficiency and comfort.

Library Programming

Major events include early literacy programs such as baby storytimes (Mother Goose on the Loose), toddler storytimes, pre-school storytimes, and the annual Summer Reading Program which draws approximately10, 000 participants annually. In addition to on-going children's services, the Library also offers teen programming, adult reading programs, book clubs, and one-on-one technology training. Again this year, the Library has partnered with the Auburn Rotary and the Placer County Office of Education to present the first annual One Book, One Community event. This event unites the community around collectively reading the same books and enjoying planned programming centering on the books themes. This year's selection is *Wall of White* by Jennifer Woodlief.

More than 600,000 people visit a Placer County Library annually. The Library is a direct service provider for the County and a go-to spot for new residents and people traveling through.

Major Budget Items: FY 2014-15 Proposed Budget

- Delete one technology solutions analyst position transferred to Administrative Services - County IT. The transfer is cost neutral since Administrative Services will now be charging the Library for information technology services.
- Increase $107,984 in ongoing funds to add one account clerk (journey) and one half-time library clerk (entry).
- As a net zero adjustment, Retiree Health Insurance costs of $211,352 are moved from other line items to Salaries and Benefits.
- Reduce $140,000 revenue from the General Fund for one-time contributions for A-87 and information technology consulting services.
- Reduce $387,015 in ongoing funds for A-87 costs.
- Increase $132,360 for estimated property tax revenue.

PERSONNEL DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **PERSONNEL DIRECTOR**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Personnel	$ 2,461,674	$ 2,516,750	$ 2,684,665	$ 2,536,081	0.8%
Employee Benefits	$ 5,646,815	$ 6,197,914	$ 2,805,077	$ 1,933,582	-68.8%
Subtotal General Fund	$ 8,108,489	$ 8,714,664	$ 5,489,742	$ 4,469,663	-48.7%
INTERNAL SERVICE FUNDS					
Unemployment Insurance* - Fund 270/500	$ 833,518	$ 865,031	$ 746,391	$ 788,897	-8.8%
Dental & Vision Insurance* - Fund 270/850	$ 3,855,979	$ 4,021,156	$ 4,385,346	$ 4,506,731	12.1%
Retiree Sick Leave Benefit - Fund 270/860	$ 1,390,067	$ 2,088,023	$ -	$ -	-100.0%
Subtotal Internal Service Funds	$ 6,079,564	$ 6,974,210	$ 5,131,737	$ 5,295,628	-24.1%
TOTAL ALL FUNDS	$ 14,188,053	$ 15,688,874	$ 10,621,479	$ 9,765,291	-37.8%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Personnel	22	21	26	25	19%
Employee Benefits	10	10	10	10	0%
Unemployment Insurance - Fund 270/500	0	0	0	0	n/a
Dental & Vision Insurance - Fund 270/850	0	0	0	0	n/a
Retiree Sick Leave Benefit - Fund 270/860	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	32	31	36	35	13%
TOTAL ALLOCATED POSITIONS	35	34	40	38	12%

Mission Statement

As guided by the merit principles of the Civil Service System, the Personnel Department attracts, recruits, retains, and supports a valued quality workforce in order to provide exceptional services on behalf of Placer County to the public and our employees.

Department Comments

Recognizing that human capital is one of the County's greatest resources and expenses, the Personnel Department's mission, is how to best engage and manage its workforce, as guided by the principles of Civil Service. The Personnel Department accomplishes its mission by providing effective leadership in the management and engagement of the County's human resources to effectively and efficiently serve the general public.

The Personnel Department organizational functions are covered by two divisions, Department Support Services and Operations. The Department Support Services assists in hiring, staffing, and employee relations in conjunction of the Civil Service principals and applicable federal, state and local laws. The Operations Division assists the departments in administration of the human resources salary and benefit administration through the PeopleSoft

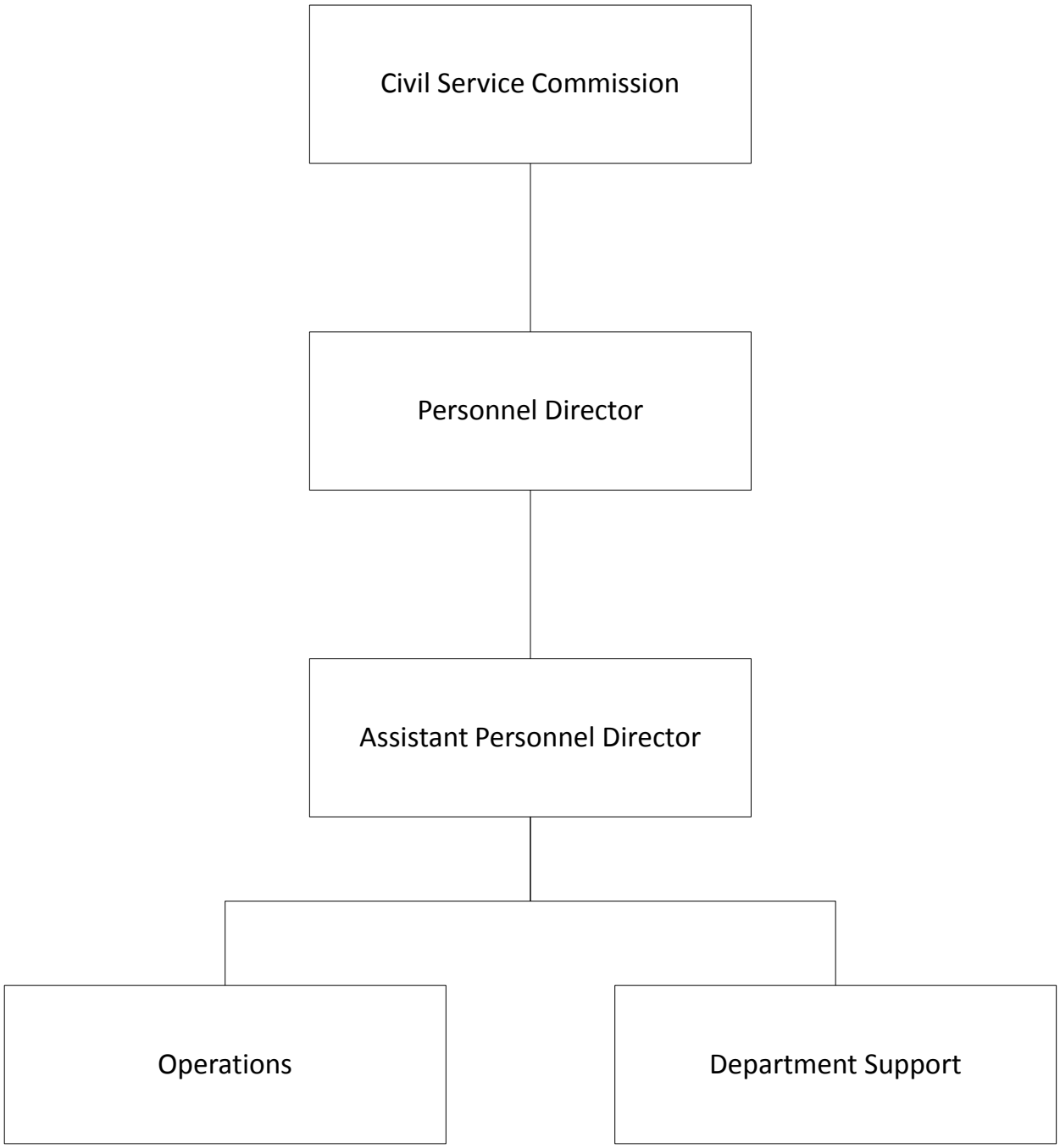
Human Resources Information System of the biweekly payroll for over 2600 employees. This includes program management for the County's health, dental, vision, retirement and leave management. Both divisions play an integral role in labor relations activities with the County Executive Office from recommending, researching, evaluating, and implementing new labor relations provisions for the Deputy Sheriff's Association (DSA) and Placer Public Employees Organization.

In the upcoming year, the Personnel Department will continue to develop internal organizational capacity, play a critical role in supporting departments to build a quality sustainable workforce, contribute to effective labor relations, and administer benefit and payroll transactions with the goal of maintaining excellent customer service. Additionally, the Personnel Department will partner with County departments to implement PeopleSoft self-service to allow employees and departmental staff to complete human resource and benefit transactions on line and assist in the upcoming PeopleSoft software upgrade.

We also anticipate functioning as a significant resource and partner with County Departments and the workforce in light of pension reform, the Affordable Care Act and other legislative changes impacting employers and their workforce. For example, pension reform has resulted in exploring other alternatives to utilizing CalPERS annuitants for temporary assignments in addition to impacting recruitment strategies given new retirement formulas. Likewise, the Affordable Care Act will impact how the County utilizes its extra help / temporary workforce.

Personnel continues to seek best practices and alternative approaches to providing the most efficient and effective services in the areas of staffing and hiring, human resource and benefit administration, workforce productivity, and labor and employee relations. To this end, the Personnel Department has actively participated in compliance and fiscal audits undertaken by the Auditor Controller's Office in addition to an organizational analysis to assess human resource functions and their placement within the County's organizational structure while acknowledging the County's charter which includes the provision for a Civil Service Commission.

PERSONNEL DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget continues the existing level of program services as well as funding 35 positions departmentwide, including an increase of four funded and filled positions transferred from Health and Human Services in order to consolidate services. This transfer is cost neutral since HHS will continue to pay the Personnel Department for services provided. Revenue now includes reimbursement for A-87 costs of $2.4 million as part of countywide efforts to align costs and programs.

The Employee Benefits Proposed Budget also maintains the existing level of program services. The year over year reduction to net budget of $4.2 million (68.8%) was a result of removing the full cost of retiree health insurance and offsetting revenue from this budget; these costs are now only budgeted in the appropriations from which the employees retired. Employee Benefits also includes new revenue of $3.2 million for A-87 reimbursement.

Unemployment Insurance claim levels are estimated to be less than in FY 2013-14. However, the effects of the Affordable Care Act are still unknown. The Department will continue to monitor trends and adjust employer rates if needed.

Dental and Vision recommended expenditures are increased due to anticipated increases in claims costs and additional employees enrolled in the plans. Employer / Employee rates remain unchanged from FY 2013-14.

The Retiree Sick Leave Benefit Internal Service Fund will no longer be used in FY 2014-15. There are no changes to the benefit program currently offered to retirees, only the accounting methodology and payment processing will be modified.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 347.

Personnel 10500

Administration & Financial Service System

Program Purpose: The Personnel Department's purpose it to provide dedicated services in the areas of staffing and hiring, human resources, workforce productivity, and labor and employee relations support for Placer County and its employees.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase $528,169 in ongoing funds for position transfers from HHS due to personnel staffing consolidation plan includes two personnel analysts and two administrative technicians, offset by increased revenue from HHS charges.
- Increase $71,269 in ongoing funds to increase six part-time personnel and administrative positions to full-time funding.
- The countywide alignment of costs and reimbursements to programs shifts $2,401,131 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.

Employee Benefits 11480

Administration & Financial Service System

Program Purpose: To fund and administer comprehensive, cost effective benefit options related to retirement, insurances, and employee assistant programs for Placer County in support of a highly qualified and engaged workforce.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce over $12 million in ongoing funds and offsetting revenue for Retiree Health Insurance costs due to new payment methodology and procedures. All Retiree Health Insurance costs are now budgeted in the applicable departmental appropriation's Salaries and Benefits.
- The countywide alignment of costs and reimbursements to programs shifts $3,211,170 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.

Unemployment Insurance (Internal Service Fund) 06220

Administration & Financial Service System

Program Purpose: To fund provide a source for Placer County's self-insured unemployment insurance program.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce $150,000 in ongoing funds for unemployment claim costs to align with recent trends, and decrease offsetting revenue from Employer Charges.

Dental & Vision (Internal Service Fund) 02850

Administration & Financial Service System

Program Purpose: To provide a funding source for Placer County's self-insured dental and vision insurance program in which other local agencies also participate.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Retiree Sick Leave Benefit (Internal Service Fund) 02860

Administration & Financial Service System

Program Purpose: To manage transactions related to the Retiree Sick Leave benefit. As employees retire, the liability accruing for the sick leave benefit will be calculated and paid into this fund through charges to departments.

Major Budget Items: FY 2014-15 Proposed Budget

- This internal service fund will not be used in FY 2014-15 due to new accounting and payment procedures.

PROBATION DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **CHIEF PROBATION OFFICER**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
PUBLIC SAFETY FUND					
Probation Office - Fund 110	$ 22,050,119	$ 23,577,272	$ 23,799,307	$ 23,666,444	0.4%
INTERNAL SERVICE FUND					
Correctional Food Services* - Fund 250/300	$ 2,926,008	$ 3,149,496	$ 3,226,268	$ 3,247,177	3.1%
TOTAL ALL FUNDS	$ 24,976,127	$ 26,726,768	$ 27,025,575	$ 26,913,621	0.7%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Probation Office - Fund 110	144	143	143	143	0%
Correctional Food Services - Fund 250/300	13	13	13	13	0%
TOTAL FUNDED POSITIONS	157	156	156	156	0%
TOTAL ALLOCATED POSITIONS	158	157	157	157	0%

Mission Statement

The mission of the Probation Department is to promote the safety of the citizens of Placer County by conducting investigations for the court, enforcing court orders, ensuring victims' rights, engaging in crime prevention partnerships, and facilitating the resocialization of offenders through the use of evidence-based supervision and best practices.

Department Comments

Probation continues to contribute to the overall effectiveness of the criminal justice system through cost effective business practices and collaborative partnerships with the Court, District Attorney, Public Defender's office, Sheriff's Department, local police departments, Health and Human Services, Placer County Office of Education, and local treatment providers.

The coming fiscal year of 2014 – 2015 will be the year we open our new Placer Re-entry Program or PREP. This facility will be adjacent to our current offices in the Santucci Justice Center. The facility will consist of a large and small meeting room for classes, a computer lab to provide educational and job search assistance, as well as two interview rooms. This facility will be used as a center to insure provision of evidence based programs as needed, based on individualized case plans for each offender. Criminal Justice and Health and Human Services staff will work to provide a continuum of services to insure consistency of evidence based programs from the time an offender is in custody, through to their release from custody and while supervised in the community by our staff, until they are no longer under the purview of the criminal justice system.

Adult Services is comprised of three core functions: Court Services, Supervision Services, and Adult Alternative Sentencing. Court Services staff conducts Pre-Sentence Investigations, and provided the court with over 1660 (a 28% increase from the prior year) comprehensive reports with recommendations on sentencing, treatment, community supervision, and victim restitution.

As mentioned last year, with the 2011 passage of AB109, Public Safety Realignment, Adult Services assumed responsibility for Post Release Community Supervision (PRCS) offenders who have completed their sentences with the California Department of Corrections and Rehabilitation. These offenders present unique challenges including homelessness, a lack of resources, broken family connections, and a critical need for services to enhance their opportunities for success. Our officers are committed to enhancing public safety through intensive community supervision services, appropriate case planning, and collaborative partnerships with our law enforcement community. During fiscal year 2013, Adult Services supervised over 3,300 offenders, conducted approximately 10,400 home contacts and 19,950 office contacts, and filed over 1,000 violations of probation. In addition, Adult Services administered in-house programming such as Job Seekers, Courage to Change, Independent Living Skills, and others to 457 adult offenders (an increase of 72% over the prior year) with an 81% successful completion rate.

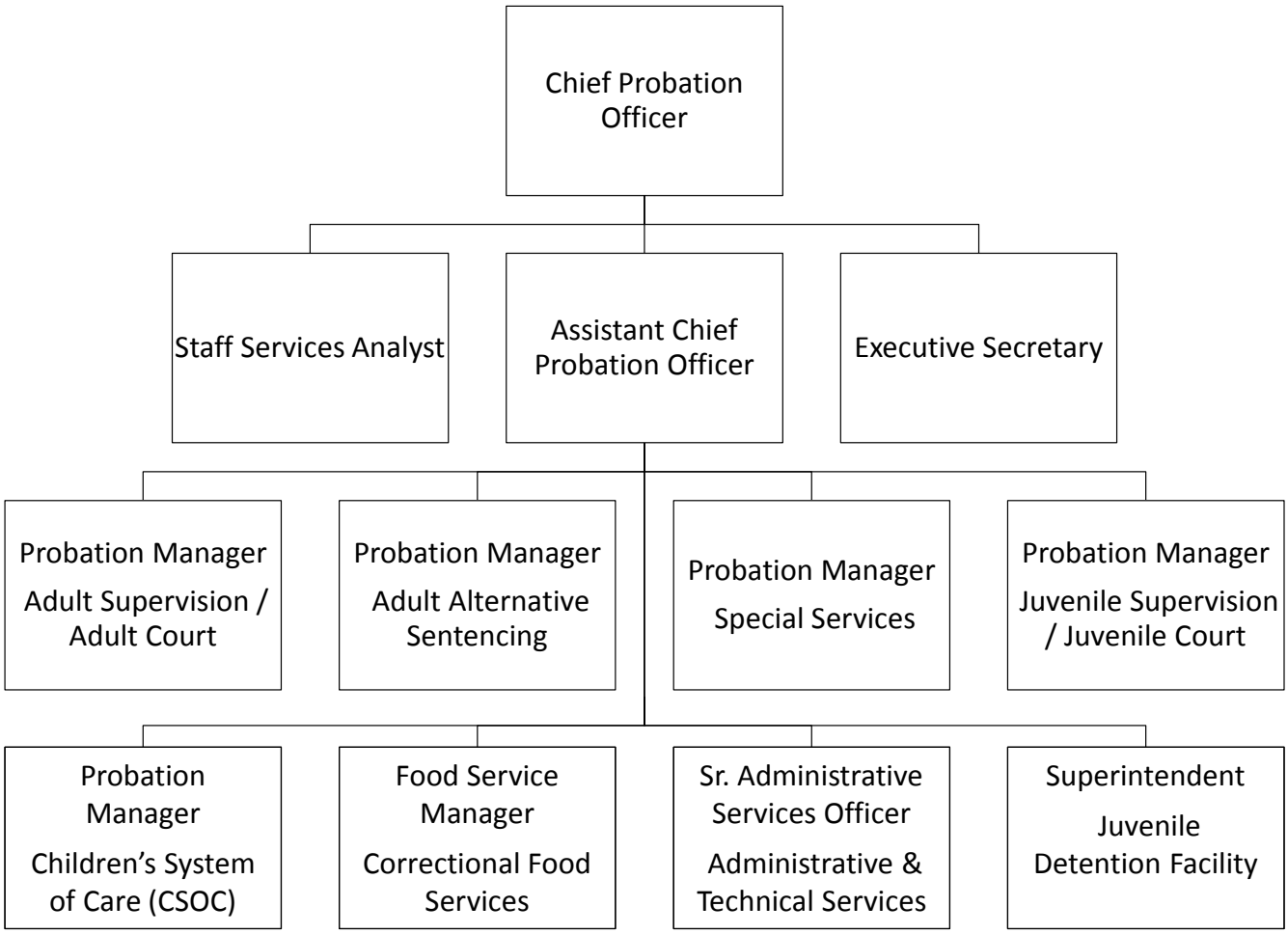
Alternative Sentencing provides opportunities for carefully screened offenders to serve their sentence on one of Probation's community programs, such as Electronic Monitoring (EM) and Adult Work Release (AWR). Electronic monitoring participants are confined to their residences and monitored through GPS devices, where they receive intensive supervision, random drug testing, and are subject to search and seizure. The program allows participants to retain their employment and participate in evidence-based treatment programming to enhance their likelihood of success. The AWR provides offenders the opportunity to complete their sentences while working at one of our approved community worksites. Use of these alternative sentencing programs equated to 64,468 in jail bed days saved (a 65% increase from the prior year) over the last year. If these programs were not in place, approximately 176 additional offenders per day would need to be housed in the Placer County Jail.

Juvenile Services staff works closely with youth and their families, juvenile justice agencies, law enforcement, schools, community-based treatment organizations, and victims of crime to ensure accountability while providing early intervention and prevention services to youth in the justice system. Through the Children's System of Care collaborative, out-of-home placements have been reduced in recent years with 19 minors currently placed.

The 78 bed Juvenile Detention Facility (JDF) continues to operate in an efficient and cost effective manner. We continue to staff based upon population and actively engage the Courts to use alternatives to custody as appropriate while insuring the public's safety.

The Correctional Food Services division insures all persons held in custody by Placer County law enforcement are fed in accordance with federal and state mandates. With 13 full-time staff, augmented with inmate labor, approximately 62,000 meals were served monthly over the past year. Offender participation provides meaningful work related experience, increasing their ability to gain or retain employment upon their release from custody. Approximately 30 offenders per month (a 20% increase from the prior year) complete an in-house culinary program and receive a safety and sanitation certification that may also be used to strengthen employment opportunities.

PROBATION DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides $23,666,444 for the Probation Department, a 3.4% increase from the previous year. Funding is included for 143 position allocations, no change from the prior year.

Public Safety Sales Tax revenue trends continue to improve with FY 2014-15 revenues budgeted at $4.6 million, a $143,179 increase over prior year Final Budget of $4.5 million. Public Safety Realignment Revenues are budgeted at $1.9 million, an $116,506 decrease from FY 2013-14. Other significant revenue adjustments include: General Fund Contribution of $12.3 million is increased from the prior year amount of approximately $11.6 million.

The Probation Department has $347,968 in supplemental requests, all related to staffing and equipment necessary for the opening of the Placer Re-Entry Facility.

The FY 2014-15 Food Services Proposed Budget of $3,247,177 provides funding for 13 existing staff that will provide approximately 725,000 meals to the County's juvenile and adult institutions at a cost flat from the prior year at $3.77 per meal.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 354.

Probation Office 22050

Public Protection Service System

Probation Administrative Services Program Purpose: Administrative Services provides operational support to the department and each of the key divisions embedded throughout the organization. This operational area is comprised of four programs: special services, clerical, fiscal, and information technology.

Juvenile Probation Services Program Purpose: The Probation Department's juvenile services is organized to provide a continuum of services for youth at all stages of the criminal justice system, from early Delinquency/ Crime Prevention, Court Services, Detention and Treatment Services, Alternative Dispositional Options, and Supervision Services. Under the auspices of these five programs fall different services designed to redirect behavior, provide accountability, promote family reunification and provide safety to the community.

Adult Probation Services Program Purpose: The Probation Department's adult services are organized to provide a continuum of services for adults at all stages of the criminal justice system, from Court Services, Pre-Trial Services, Alternative Sentencing and Community Supervision. Under the auspices of these four programs fall different services designed to assist the Court, redirect and supervise appropriate offenders in the community, hold offenders accountable, while redirecting behavior and providing safety to the community.

Program Comments:
ADMINISTRATIVE PROGRAMS:
Special Services includes Training Coordination to ensure state compliance of training activities, as well as Investigations (both pre-employment/volunteer and internal affairs). Clerical involves administrative support of sworn activities in each area of the department. Fiscal involves budget preparation and monitoring, as well as processing payroll, grant claims, receivables and payables for the department. Information Technology (IT)

provides support of all day to day IT related needs and our Probation case management system with is designed to track and monitor both adult and juvenile offenders under our supervision.

JUVENILE PROGRAMS:

Delinquency/ Crime Prevention Services include: diversion services that target youth who are beyond parental control or otherwise at risk of delinquency such as We Are Teens Always Helping (WATAH) and the Placer County Sheriffs Activities League; Probation involvement in School Attendance Mediation meetings to address truancy and other out of control behaviors; Informal Probation (usually for no longer than six months) used to insure substance issues are dealt with, victim restitution or Community Service is completed or to insure a student completes needed educational components; and finally the Crisis Resolution Center which provides services to pre-delinquent youth and their families in order to prevent the youth from entering the criminal justice system.

Juvenile Court Services prepare written reports for the courts with information on a minor's socio-economic background, school and community history, any prior probation history, and other relevant information. The report includes the Probation officers dispositional recommendation, including the terms of probation the officer feels will be most effective for community safety, the rehabilitation of the minor and to help make restitution to the victim. The Probation Officers also complete the evidence based Juvenile Assessment Intervention System (JAIS) designed to create and implement case plans focused on addressing the youths identified criminogenic indicators in addition to social and educational needs.

Juvenile Alternative Dispositional Options allow minors to be placed on any of several different programs in lieu of or in addition to confinement time. There are several options available either as alternatives to custody or as additional terms and conditions of Probation. These options include home supervision, electronic (GPS) monitoring and juvenile work project. These solutions may be employed while awaiting further Court hearings or as a tool to hold minors accountable while encouraging them to develop the needed support and habits for success in their home environment.

The Juvenile Detention Facility (JDF) is a 24-hour secure detention facility designed to house male and female minors who are pending court, sentenced or awaiting placement. The facility also houses juveniles who have been charged as adults or who have been found unfit for Juvenile Court. The facility is staffed with Probation Officers, medical staff, teaching staff from the Placer County Office of Education, and a full time Client Services Practitioner. Programming within the facility includes education, health, mental health and special programs. Programming is designed to provide minors opportunities and direction to change their behavior in order to promote successful transition back into the community and reunification with their families. At times a minor or family is beyond the need of local resources and a minor will be placed in a group home for residential treatment or a camp or ranch for supervision, behavior modification and treatment. These costly, out of home placements are a last resort and avoided by the array of interventions employed by the probation department and partner agencies.

Probation Officers assigned to Juvenile Supervision Services, monitor juvenile offenders placed on formal probation in the community. Minors who have been placed on probation receive a risk/needs assessment to determine the type and/or of level of service needed and then placed on appropriate levels of supervision based on their individualized case plan. Juvenile Probation Officers interact with the minor and family, promoting education, individual counseling, and family reunification. In addition, juvenile supervision services includes the monitoring of each minor's terms and conditions of probation which may include: enforcing curfews, school attendance, substance abuse counseling, drug and alcohol testing, gang conditions, stay away orders, and the collection of victim restitution.

ADULT PROGRAMS:

Court Services consist of Probation Officers preparing written reports for the courts with information on an offender's socio-economic background, work and community history, any prior probation history, previous arrest history and other relevant information. The report includes the Probation officer's dispositional recommendation,

including the terms and conditions of probation the officer feels will be most effective for community safety, the rehabilitation of the offender and to help make restitution to the victim. The Probation Officer will also complete the evidence based Ohio Risk and Needs Assessment and use this information to create and implement a case plan focused on addressing the offender's identified criminogenic indicators.

Pretrial Services perform a variety of functions that are critical to effective operations of our local criminal justice system, by assisting the court in making prompt, fair and effective release/detention decisions utilizing the Virginia Pre-Trial Risk Assessment which is designed to minimize the risk of nonappearances at court proceedings, the risks to public safety and to individual persons. Pretrial Services provides community supervision to those pending court. Specific service modes include: Supervised Own Recognizance, Home Confinement and Electronic (GPS) Monitoring. Pretrial Probation Officers enforce the terms and conditions of release that may include: making court appearances, abstaining from the use of alcohol and drugs, drug and alcohol testing, search and seizure, stay away orders, and special conditions ordered by the Court.

Alternative Sentencing programs create and maintain community based alternatives to incarceration. Programs are designed to hold offenders accountable while promoting public safety in the community. Program participants are able to complete their Court ordered sentence under direct Probation Officer supervision while retaining employment and ties to the community. Specific service modes for post-conviction participants include: Electronic (GPS) Monitoring, Work Release, Drug Court or Adult Placement. Alternative Sentencing Probation Officers enforce program conditions that may include: abstaining from the use of drugs and alcohol, drug and alcohol testing, search and seizure, stay away orders, monitoring and tracking community worksites, counseling programs as well as monitoring offenders participating in residential drug treatment programs.

Community Supervision provides structure and accountability for those offenders released back into our community after being granted formal probation or released under Parole Realignment (Post Release Community Supervision/Mandatory Supervision). Probation Officers conduct the Ohio Risk and Needs Assessment, develop case plans based on these findings, and supervise offenders in the community to ensure compliance with the terms and conditions of release. Probation's use of evidence-based supervision and treatment practices improves the likelihood of successful transitions by offenders back into our communities. Specific service modes for offenders under community supervision include: High-Medium and Low risk caseloads, DUI, DV and Sex Offender caseloads. Offenders identified to pose the greatest risk to public safety are placed on a specialized joint task force caseload (Special Investigations Unit) comprised of Probation Officers, Sheriff's Deputies, and officers from the cities of Roseville, Rocklin and Auburn. Together, our community supervision officers enforce the terms and conditions of release that may include: Office contacts, random home visits, drug and alcohol tests, tracking and monitoring evidence based programming, DUI terms, Sex Offender terms, Elder Abuse terms, Domestic Violence terms, weapon prohibitions, restraining orders, and the collection of victim restitution. Probation Officers also conduct warrant sweeps in order to track down and arrest absconded offenders, holding them accountable, bringing them back before the justice system.

Major Budget Adjustment(s) Included in FY 2013-14

- Decrease of $130,000 in Equipment due to one-time camera purchase.
- Decrease of $69,200 in Contribution to Auto Working Capital, due to one-time vehicle purchases.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $506,855 in Salary and Benefits due to increases in Salary & Wages, PERS rates, Employee Group Insurance and funding for an administrative legal clerk.
- A net zero adjustment, Retiree Health Insurance costs of $498,029 are moved into Salaries and Benefits.
- Increase of $133,623 in Services and Supplies due to contracts and equipment for the new Placer Re-Entry Facility.
- Decrease of $66,505 in A-87 costs.
- Increase of $143,179 in Public Safety Sales Tax.

- Increase of $618,127 in General Fund Contribution.
- A net zero adjustment, Operating Transfer In was combined with Contributions from General Fund.

Food Services Program (Internal Service Fund) 02030

Public Protection Service System

Program Purpose: Correctional Food Services (CFS) insures all persons held in custody by Placer County law enforcement (adult or juvenile) are fed in accordance with federal and state mandates.

Program Comments: Correctional Food Services workers supervise adult inmate work crews while preparing meals for the inmate population. CFS uses a cook chill system to produce meals in bulk quantities serving the entire inmate population.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $145,683 in Salary and Benefits due to increase in Salary & Wages, PERS rates and Employee Group Insurance.
- Increase of $150,800 in Food Service Sales, due to a projected increase in inmate meals.

PUBLIC WORKS DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **DIRECTOR OF PUBLIC WORKS**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Public Works Administration	$ 713,242	$ 689,657	$ 811,716	$ 922,120	33.7%
NPDES	$ 571,401	$ 630,103	$ 578,514	$ 576,468	-8.5%
Subtotal General Fund	$ 1,284,643	$ 1,319,760	$ 1,390,230	$ 1,498,588	13.6%
OTHER OPERATING FUNDS					
Special Aviation - Fund 107	$ 1,863	$ 42,541	$ 12,500	$ 12,500	-70.6%
Public Works Engineering - Fund 120	$ 49,859,954	$ 65,013,064	$ 50,649,423	$ 50,756,044	-21.9%
Public Works Road Maintenance - Fund 120	$ 15,234,762	$ 15,914,093	$ 16,585,988	$ 16,549,718	4.0%
Subtotal Other Operating Funds	$ 65,096,579	$ 80,969,698	$ 67,247,911	$ 67,318,262	-16.9%
ENTERPRISE FUNDS					
Placer County Transit* - Fund 210/100	$ 5,860,678	$ 9,587,928	$ 9,362,800	$ 9,362,800	-2.3%
Tahoe Area Regional Transit* - Fund 210/120	$ 3,612,852	$ 5,072,437	$ 5,112,100	$ 5,112,100	0.8%
Subtotal Enterprise Funds	$ 9,473,530	$ 14,660,365	$ 14,474,900	$ 14,474,900	-1.3%
INTERNAL SERVICE FUND					
Public Works Fleet Operations* - Fund 250/200	$ 9,779,807	$ 9,347,084	$ 9,699,950	$ 9,438,307	1.0%
TOTAL ALL FUNDS	$ 85,634,559	$ 106,296,907	$ 92,812,991	$ 92,730,057	-12.8%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Public Works Administration	11	10	10	10	0%
NPDES	5	5	4	4	-20%
Special Aviation - Fund 107	0	0	0	0	n/a
Public Works Engineering - Fund 120	40	40	38	38	-5%
Public Works Road Maintenance - Fund 120	72	74	74	74	0%
Placer County Transit - Fund 210/100	24	24	24	24	0%
Tahoe Area Regional Transit - Fund 210/120	17	17	17	17	0%
Public Works Fleet Operations - Fund 250/200	25	24	25	24	0%
TOTAL FUNDED POSITIONS	194	194	192	191	-2%
TOTAL ALLOCATED POSITIONS	222	220	221	221	0%

Mission Statement

Plan, develop, operate and maintain a safe, efficient and well maintained transportation system and services.

Department Comments

Public Works provides various municipal services to citizens of the unincorporated portions of the County including:

- Road Planning, Engineering, Operations and Maintenance
- Transit Services

- Stormwater Permit Compliance and Floodplain Management
- Tahoe Environmental Improvement Program
- Fleet Maintenance/Services for County Departments

Road Maintenance

Public Works operates and maintains approximately 1,050 miles of roadways throughout the unincorporated County from the farmlands west of Lincoln to Lake Tahoe. Approximately 200 miles of roadways exceed an elevation of 5,000 feet and require regular seasonal snow removal at an average annual cost of $2.5M/year. Road Maintenance is responsible for several subprograms associated with maintaining County rights-of-way including:

- Maintain Pavements
- Traffic Control Devices (signing, striping and signals)
- Vegetation Management
- Roadside Drainage
- Maintain Bridges
- Snow Removal
- Issuing Transportation/Encroachment Permits

Engineering

Our engineering groups are responsible for planning future transportation facilities, managing and designing capital improvement projects on our roadways, environmental projects in the Tahoe basin as well as providing engineering services for other departments or entities.

Roadway and bridge engineers will be working on planning, designing or constructing 19 bridge replacements, 9 road widening or safety projects, and 8 pedestrian/bikeway projects for an approximate value of $40M.

Our traffic engineers/planners are responsible for traffic engineering, transportation planning and Land development review.

1. Traffic engineering functions include annual review and evaluation of accidents on our roadways (particularly locations with the highest rates of traffic accidents), assisting communities with local traffic issues as part of our neighborhood traffic management program, investigate citizens' traffic safety concerns and operating our traffic signals at optimum levels.
2. Transportation planning functions include the transportation elements of community plans for planning our future roadway system, cooperating with partners on regional transportation improvements, administering traffic impact fee programs and programming of transportation funding.
3. Land development review consists of reviewing proposed private development projects to insure adequate and safe regional roadways are provided.

Public Work engineers in Tahoe are responsible for delivering Placer County's share of the $1B Tahoe Environmental Improvement Program (EIP) whose ultimate goal is to improve clarity in Lake Tahoe and the quality of water running into the lake. We are working on 10 of these projects at an approximate value of $15M in the Lake Tahoe basin

Stormwater Permit Compliance

The County is currently subject to three different stormwater quality permits issued by the State for the following areas:

- Lake Tahoe Basin
- Lower Truckee River Watershed
- Western Placer County.

Each has separate program requirements for the County to:

- Educate and involve the public on the importance of protecting stormwater quality

- Monitor, regulate, and control public and private construction activities
- Monitor, regulate and insure maintenance of stormwater quality facilities after constructed
- Monitor and maintain various county facilities for stormwater compliance
- Actively seek out and address illegal stormwater releases to our local creeks and streams
- Conduct monitoring and report to the State on the ongoing health of our watersheds

Floodplain Management

The County is a participant in the National Flood Insurance Program (NFIP). The goal of the program is to implement educational and program initiatives, and regulatory measures to minimize damages and financial losses due to floods. Our efforts have led to a Community Rating Service (CRS) level five which qualifies unincorporated county residents to a 25% discount on their premiums for flood insurance. This team also implements and enforces the County's Flood Damage Prevention Ordinance.

Transit Services

Public Works operates transit services in the Tahoe Area under the name Tahoe Area Regional Transit (TART) and in Western Placer County under the name of Placer County Transit (PCT).

TART provides year-round bus service on the north shore of Lake Tahoe from Sugar Pine Point State Park to the Hyatt in Incline Village. TART also provides a year-round route between Truckee and Tahoe City and a winter route on Highway 267 between Truckee and Kings Beach. Additional service is added in the summer season. TART transports 360 thousand passengers every year.

PCT provides five permanent fixed route lines connecting Alta, Auburn, Sierra College, Roseville Galleria, Lincoln and the Watt Avenue Light Rail Station. We also supply bus services under contract for the City of Rocklin, Town of Loomis and City of Colfax. Additionally we operate a commuter bus service with five trips daily to downtown Sacramento and coordinate ten commuter vanpools. Dial-A-Ride services are also provided by PCT. PCT transports 475 thousand passengers every year.

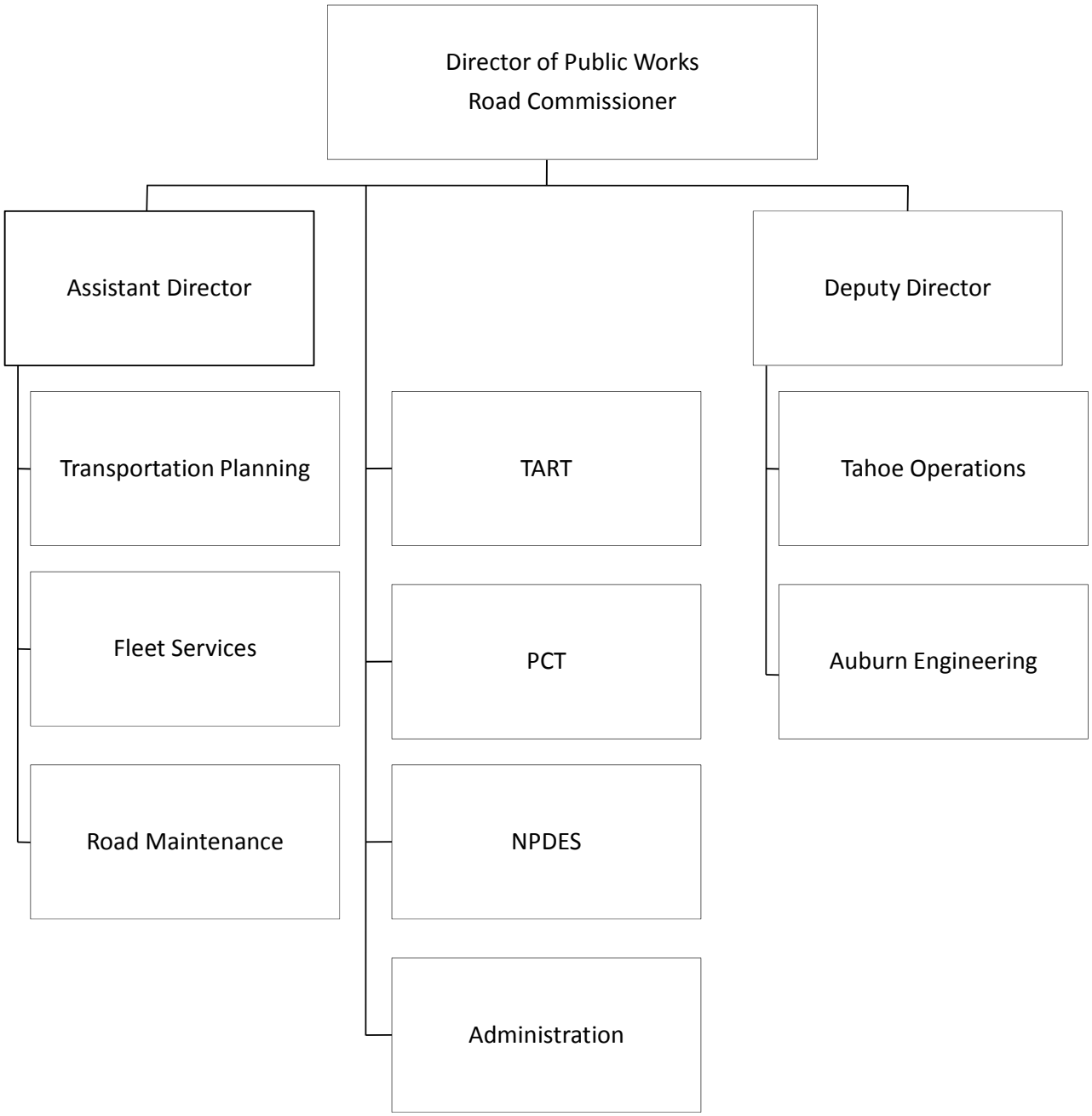
Fleet Service

Public works is charged with providing safe, reliable and cost effective transportation for County operations including

- Provide reliable, cost-effective vehicles
- Vehicle repair and maintenances services
- Fuel purchasing and distribution
- Fleet management and regulatory compliance

The County has 468 automobiles and light trucks that drive over 4.5 million miles/year and utilize over 500,000 gallons of fuel/year. We also maintain over 250 pieces of equipment including environmentally friendly alternative fuel busses and heavy construction equipment used to maintain our roads and infrastructure.

DEPARTMENT OF PUBLIC WORKS



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Department of Public Works' FY 2014-15 Proposed Budget provides a combined net budget of $92,730,057, a 7.3% decrease from FY 2013-14 Final Budget. This decrease is due to progress made on various transportation projects.

DPW continues to provide high quality services while meeting the challenge presented by cost increases outpacing revenue increases. They have accomplished this in part by maintaining vacancies, DPW has a total of191 funded positions with 19 vacant. Further, DPW continues to leverage Federal and State monies to complete infrastructure projects as a way to maximize resources. Other revenues sources include gas tax, bus fares and transit occupancy tax that help fund the two transit divisions: Placer County Transit and Tahoe Area Regional Transit as well as requirements for water quality permits in the western portion of the County and the Tahoe Basin.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 359.

Administration and Support 11280

Land Use Service System

Program Purpose: Manage and support the Public Works' operating divisions.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

National Pollutant Discharge Elimination System – NPDES 11410

Land Use Service System

Program Purpose: Protect the County's surface and ground waters from the effects of storm water pollutants.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $125,920 in expenditures for salary and wages from un-funding and de-allocating engineering manager allocation.
- Decrease $70,000 in expenditures for professional services.
- Decrease $51,250 in overall revenues.

Special Aviation 32760

Land Use Service System

Program Purpose: Maintain the Blue Canyon Airport for general aviation use.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Engineering, Transportation & Construction 11320

Land Use Service System

Program Purpose: Provide quality plans and specifications and timely construction for public infrastructure projects. Create long-range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design, and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

Major Budget Adjustment(s) Included in FY 2013-14

- Increase $55,000 in expenses for intangible assets related to easement acquisitions in Kings Beach.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $1,000,000 in revenue and expenditures for contracted and professional services for infrastructure projects.
- Decrease $164,300 in expenditures for salaries and wages.
- Decrease $13,852,203 in expenditures for road projects.
- Decrease $10,954,600 in revenue from Federal Aid for road projects.

Road Maintenance 32600

Land Use Service System

Program Purpose: Provide safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase $250,000 in revenue from sales tax for local transportation.
- Decrease $250,000 in expenditure for fleet equipment.
- Increase $188,116 in expenditures for fuel, oil, and lubricants.

Placer County Transit (Enterprise Fund) 06000

Land Use Service System

Program Purpose: Provide safe and reliable service within and between the communities of western Placer County.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $197,100 in expenditures for professional services.
- Decrease $135,000 in expenditures for A-87 charges.
- Decrease $535,000 in revenue from local transportation sales tax.
- Decrease $310,200 in revenue from other government agencies.
- Increase $46,000 in revenue from federal operating assistance.

Tahoe Area Regional Transit (Enterprise Fund) 06020

Land Use Service System

Program Purpose: Provide safe and reliable service within and between the communities of the North Lake Tahoe area.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase $80,000 in expenditures for maintenance equipment
- Increase $31,100 in expenditures for administration charges.
- Decrease $76,500 in expenditures for equipment.
- Increase $80,000 in revenue from local transportation sales tax.
- Increase $127,300 in revenue from federal operating assistance.

Fleet Operations (Internal Service Fund) 06300

Land Use Service System

Program Purpose: Provide vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

Major Budget Adjustment(s) Included in FY 2013-14

- Increase $60,000 for fuel and natural gas.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $216,422 in expenditures for salaries and wages.
- Increase $92,500 in expenditures for professional service contracts.
- Increase $55,000 in expenditures for fuel.
- Decrease $167,814 in expenditures for A-87 costs.

SHERIFF-CORONER-MARSHAL
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: SHERIFF-CORONER-MARSHAL

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
PUBLIC SAFETY FUND					
Sheriff Administration and Support - Fund 110	$ 1,163,572	$ 1,248,936	$ 2,350,455	$ 2,570,246	105.8%
Sheriff Support Services - Fund 110	$ 8,511,589	$ 9,246,277	$ 11,956,980	$ 11,983,648	29.6%
Sheriff Grant Program - Fund 110	$ 2,902,802	$ 5,010,095	$ 4,120,240	$ 3,995,694	-20.2%
Sheriff Corrections and Detention - Fund 110	$ 37,946,333	$ 38,234,675	$ 36,673,570	$ 36,037,649	-5.7%
Sheriff So Placer Jail Corrections & Detention - Fund 110	$ 1,140	$ 6,688,195	$ 11,274,167	$ 10,971,415	64.0%
Sheriff Protection and Prevention - Fund 110	$ 30,519,388	$ 30,232,638	$ 29,932,489	$ 28,764,990	-4.9%
Sheriff Tahoe Operations - Fund 110	$ 10,081,479	$ 10,761,181	$ 10,660,112	$ 10,464,405	-2.8%
Subtotal Public Safety Fund	$ 91,126,303	$ 101,421,997	$ 106,968,013	$ 104,788,047	3.3%
OTHER OPERATING FUNDS					
Automated Mobile & Fixed Asset Fingerprint - Fund 111	$ 240,145	$ 1,493,992	$ 712,453	$ 709,971	-52.5%
Placer Regional Auto Theft Task Force - Fund 111	$ 370,657	$ 375,200	$ 388,910	$ 388,910	3.7%
Subtotal Other Operating Funds	$ 610,802	$ 1,869,192	$ 1,101,363	$ 1,098,881	-41.2%
TOTAL ALL FUNDS	$ 91,737,105	$ 103,291,189	$ 108,069,376	$ 105,886,928	2.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Sheriff Administration and Support - Fund 110	35	36	31	31	-14%
Sheriff Support Services - Fund 110	50	51	52	52	2%
Sheriff Grant Program - Fund 110	17	16	16	16	0%
Sheriff Corrections and Detention - Fund 110	178	178	156	158	-11%
Sheriff So Placer Jail Corrections & Detention - Fund 110	0	36	53	53	47%
Sheriff Protection and Prevention - Fund 110	133	132	130	133	1%
Sheriff Tahoe Operations - Fund 110	46	47	46	46	-2%
Automated Mobile & Fixed Asset Fingerprint - Fund 111	0	0	0	0	n/a
Placer Regional Auto Theft Task Force - Fund 111	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	459	496	484	489	-1%
TOTAL ALLOCATED POSITIONS	471	507	508	508	0%

Mission Statement

The mission of the Placer County Sheriff's Office is to maintain the quality of life we enjoy and to ensure our county is a safe place to live, work, and visit.

This will be accomplished through safeguarding individual liberties, building community partnerships, preventing crime, and resolving those crimes that do occur. We are also responsible for the professional care and custody of those confined within our jail facilities. Other duties include those of marshal, security of courts, and efficient investigation of coroner cases.

We are committed to this mission and conduct our responsibilities toward a goal of excellence and with dedication to the community we serve.

Department Comments

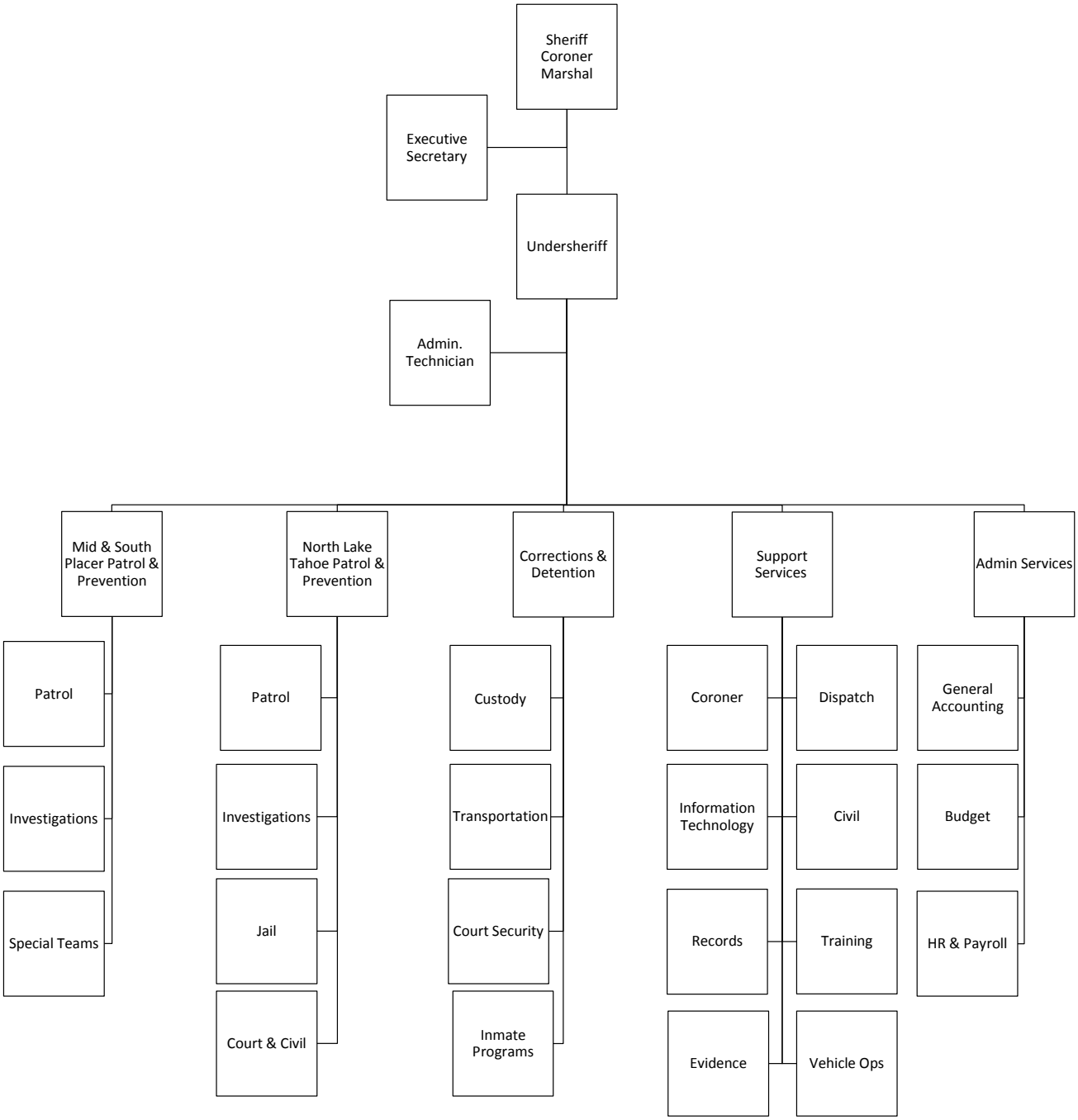
Providing the best public safety services with the resources available continues to be a priority for the Sheriff. Public safety is a core function within the County and a priority as stated by the Board of Supervisors. Financial constraints resulting from a struggling economy have hampered Sheriff's Office operations for the past several years. Although the fiscal climate has shown some signs of improvement, significant challenges continue to face the Sheriff's Office at both state and local levels. This budget reflects our ongoing effort to efficiently deliver the services our constituents expect while working towards the goal of long term financial sustainability. Priorities reflected in this budget include addressing the continuing impact of Public Safety Realignment and the transition to the South Placer Adult Correctional Facility (SPACF). Realignment caused a fundamental shift of responsibilities that continue to unfold. Appropriate resources such as staffing, technology, inmate housing and services are essential in meeting our responsibility to protect and maintain the quality of life in Placer County. We continue to adjust and reallocate limited resources to meet the demands of the ever changing public safety environment.

The Sheriff's Office continues to evaluate options for the next phase of utilizing SPACF and therefore, no expansion is planned for FY 2014-15. We will work with the CEO's office to explore funding options and expansion plans for inclusion in the FY 2015-16 proposed budget.

Full funding of allocated positions and funding to meet base operational needs are required to meet the above priorities. The Sheriff's Office continues to utilize cost saving strategies and is maximizing all external funding sources to get us through these difficult and changing economic times while moving forward with our public safety initiatives.

The Sheriff's Office continues to evaluate our operations and to incorporate efficiencies at every opportunity. We understand that the economic challenges facing the County cannot be met without constant refinements and adjustments to the methods and processes of delivering services. The Sheriff's Office looks forward to, and is committed to, working with the Board of Supervisors and County Executive Office to maximize resources and deliver the best possible public safety services within the available resources. The sluggish economy is challenging yet it also provides opportunities for efficiencies and innovation. We will continue to provide proactive solutions to delivering public safety services to the community.

SHERIFF – CORONER - MARSHAL



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides $104,788,047 for the Sheriff's Office, representing a 3.3% increase over the previous year, including approximately $11 million for the first full year of operations at the South Placer Adult Correctional Facility (SPACF). Funding is included for 489 position allocations, a decrease of seven from the prior year.

The proposed General Fund contribution for the Sheriff's budget is $53,447,099, an increase of $2.7 million (5.4%) over the prior year. Public Safety Sales Tax revenue trends continue to improve with FY 2014-15 revenues budgeted at $27.8 million, an $858,000 increase over prior year Final Budget of $26.9 million. This revenue source will be re-evaluated at Final Budget. $3.5 million in Public Safety Realignment Revenues, a decrease of $253,000 from the prior year, offset anticipated expenditures related to Public Safety Realignment, including operational costs of $3.4 million, and $100,000 for the Sheriff's participation in the Special Investigations Unit (SIU).

Although the Sheriff's Net Budget has increased $3.4 million over the prior year, the Net County Cost for this budget has decreased approximately $688,000 due to a reduction in funded positions, as well as significant revenue increases in General Fund contribution and Public Safety Sales Tax (PSST).

The Sheriff's Office FY 2014-15 Submitted Budget included a reduction of 13 funded positions in order to meet their Base Budget. The Proposed Budget recommends re-funding five of those positions at a total annual cost of $851,530. Additionally, the Proposed Budget includes funding for lease costs associated with 44 In-Car Cameras ($74,000) and 70 replacement Personal Computers ($20,000). Other funding requests submitted by the Department, but not recommended in the CEO Proposed Budget at this time total $1.4 million.

APPROPRIATION SUMMARY

Below reflects program purpose for Agency appropriations as well as major budget adjustments. Further detail can be found beginning on page 377.

Sheriff Administration and Support 21930

Program Purpose: Provides overall Agency planning, policy direction, and general administration to all Sheriff's operations. Sustains human resources and personnel activities, fiscal management and supervision, meets centralized training requirements, maintains criminal justice technology systems, and provides vehicle, equipment and facility maintenance.

Major Budget Items: FY 2014-15 Proposed Budget

- $154,864 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by a $298,346 for increases to General Liability Insurance ($76,113), Placer County Government Center Campus Services ($77,495), and the A-87 cost allocation plan ($144,738).
- Decrease $33,737 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Increase a net $630,870 for Salaries and Wages to re-fund five position allocations previously de-funded in Department Submitted Base Budget.
- Increase $463,616 for Maintenance-Equipment for costs associated with Tiburon System maintenance.

- Decrease a net $593,109 for Special Department Expense to reflect removal of one-time expenditures from the prior year, and new funding for In-Car Camera Leases ($94,000) and PC Replacements ($20,000).

Sheriff Support Services 21950

Program Purpose: Provides law enforcement support services to the patrol operations and serves other criminal justice partners and the public including records maintenance and administration, countywide dispatching, processes civil judgments, processes and maintains evidence, investigates and administers coroner's cases, and processes CCW permits.

Major Budget Items: FY 2014-15 Proposed Budget

- $224,012 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs decreases this budget by a net $378,406 for increases to the A-87 cost allocation plan ($88,313) and Placer County Government Center Campus Services ($38,828), and a reduction to General Liability Insurance ($505,547).
- Increase $822,753 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Increase $398,545 for Salaries and Wages related to a new forensic Ppathologist allocation and equipment services worker.
- Increase $479,900 for Equipment related to 12 replacement vehicle purchases and five Lease Capitalization charges.

Sheriff Grant Program 21780

Program Purpose: Facilitates and coordinates restricted and grant-funded programs. Programs funded by special and grant revenues include the Anti-Drug Enforcement program, the Drug Enforcement program, the Alcohol Beverage Control (ABC) program, Marine Patrol program, Citizens Options for Public Safety (COPS) supplemental law enforcement program, Rural Counties, Marijuana Suppression Program (MSP), California Multi-Jurisdictional Methamphetamine Enforcement Team (CAL-MMET) program, Office of Emergency Services Homeland Security equipment program, Justice Assistance Grant (JAG) program supporting special operations, and Asset Forfeiture program.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $755,640 for Salaries and Benefits related to one time expenditures funded by carryover grant funding in the prior year.
- Decrease $174,036 for Professional Services Purchased due to removal of one time expenditures funded by carryover grant funding in the prior year.
- Decrease $16,107 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- The countywide alignment of costs to programs decreases this budget by a net $167,881 for reductions to the A-87 cost allocation plan ($128,644) and Employee Group Insurance ($43,035), and an increase for Placer County Government Center Campus Services ($3,798).

Sheriff Corrections and Detention 22000

Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying, and housing inmates in a safe and secure environment. Provide

inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Items: FY 2014-15 Proposed Budget

- $605,862 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by $265,520 for Placer County Government Center Campus Services.
- Decrease $109,522 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease $1,014,246 for Salaries and Wages related to 14 position allocations transferred to the South Placer Adult Correctional Facility (SPACF).
- Increase $2,746,500 for Contributions from the General Fund to reflect the Department-Wide increase in FY 2014-15.
- Increase $857,570 for Public Safety Sales Tax revenue to reflect the Department-Wide increase in FY 2014-15.
- Decrease $252,850 for Sales Tax Realignment for Public Safety (AB109) revenue to reflect Depart-Wide decrease in FY 2014-15 due to reduced State-Wide allocation.

So Placer Jail Corrections and Detention 22001

Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying and housing inmates in a safe and secure environment. Provide inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs decreases this budget by a net $60,131 for a decrease to Employee Group Insurance ($104,636) and an increase to the A-87 cost allocation plan ($44,505).
- Increase $1,313,295 for Salaries and Wages related to full year funding for 50 position allocations.
- Increase a net $2,649,470 for costs related to full year operation of the South Placer Adult Correctional Facility, including: Food ($402,230), Building Maintenance Services ($1,271,838), and Medical Services ($975,402).

Sheriff Protection and Prevention 21800

Program Purpose: To provide a comprehensive array of law enforcement services, to the mid to South Placer County unincorporated area, and the City of Colfax and the Town of Loomis per contract, in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, and conduct community oriented policing programs within the community and the schools. The Air Operations unit provides aerial surveillance for deputies; routine patrol; photo, video and infrared surveillance; search and rescue missions; and prisoner transportation.

Major Budget Items: FY 2014-15 Proposed Budget

- $705,831 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by a net $246,123 for increases to General Liability Insurance ($644,927) and Placer County Government Center Campus Services ($40,791), and a reduction to the A-87 cost allocation plan ($439,595).

- Decrease $925,525 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease $202,447 for Salaries and Wages.
- Decrease $246,558 for Overtime and Call Back.
- Increase $108,162 for State Aid – Mandated Cost revenues.
- Increase $191,773 for Law Enforcement Services revenues.

Sheriff Tahoe Operations 21790

Program Purpose: To provide a comprehensive array of law enforcement services to the North Lake Tahoe Placer County unincorporated area in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, conduct community oriented policing programs within the community and the schools, maintain records, process civil judgments and provide custody, transportation and court security services.

Major Budget Items: FY 2014-15 Proposed Budget

- $386,020 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs decreases this budget by $267,947 for reductions to the A-87 cost allocation plan.
- Decrease $289,438 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease $30,000 for Training.

Automated Mobile & Fixed Fingerprint 21960

Program Purpose: This is a regional program with oversight provided by the Remote Access Network (RAN) Board to provide funding for the enhancement of automated fixed and mobile photo and fingerprint identification systems and technology for the collection, storage, and analysis of photo and fingerprint identification for fixed and mobile systems in support of effective investigation and prosecution of individuals who may be involved in crimes involving vehicles, particularly those driving under the influence of alcohol or drugs, or vehicular manslaughter.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $211,179 for Professional Services Purchased related to use of one-time fund balance carryover in the prior year.
- Decrease $466,736 for Special Department Expense related to use of one-time fund balance carryover in the prior year.
- Decrease $91,711 for Operating Transfer Out related to use of one-time fund balance carryover in the prior year.

Placer Regional Auto Theft Task Force 21970

Program Purpose: This is a regional task force established to investigate auto theft crimes that occur in Placer County and successfully identify, apprehend, deter, and prosecute criminal perpetrators.

Major Budget Items: FY 2014-15 Proposed Budget

- None

OFFICE OF THE TREASURER - TAX COLLECTOR
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: TREASURER - TAX COLLECTOR

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND					
Treasurer / Tax Collector	$ 3,493,731	$ 3,749,972	$ 4,271,547	$ 4,336,116	15.6%
ENTERPRISE FUND					
mPOWER* - Fund 235/100	$ 425,448	$ 488,261	$ 815,011	$ 819,183	67.8%
TOTAL ALL FUNDS	$ 3,919,179	$ 4,238,233	$ 5,086,558	$ 5,155,299	21.6%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Treasurer / Tax Collector	22	22	26	25	14%
mPOWER - Fund 235/100	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	22	22	26	25	14%
TOTAL ALLOCATED POSITIONS	26	26	26	26	0%

Mission Statement

To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

Department Comments

The Treasury provides banking services for all County departments, all school districts in the county, and certain special districts.

- Received, balanced, and recorded over 16,108 deposit transactions in FY 2012-13
- Over $1.859 billion in deposits were received and processed in FY 2012-13
- 1,873 electronic transfers were sent from the Treasury in FY 2012-13

The Treasury provides cash management and investment/portfolio management services for depositors, including the County, all school districts in the County, and certain special districts. Investment activities include purchase and sale transactions and investment strategy and analysis related to buy/sell/hold.

- Managed an average $995.2 million on deposit in FY 2012-13
- Conducted approximately 300 investment related transactions in FY 2012-13
- Reconciled approximately 100 investments daily to the County's General Ledger System in FY 2012-13

The Treasury assists the County, school districts, and special districts in the analysis and feasibility of various types of financing and in the issuance and marketing of municipal bonds.

- Administered 64 bonds for school districts (41 General Obligation Bonds, 17 School Facility Improvement District Bonds, and six Community Facilities District Bonds)
- Administered seven bonds for the County (two 1915 Act Bonds, one Community Facilities District Bond, one Tobacco Securitization, three Certificates of Participation)
- Managed the refunding of two outstanding Certificates of Participation 2013-14
- Administered two bonds for special districts/JPAs (one Eastern Regional Landfill Authority Landfill Closure Revenue Bond, one Tahoe Forest Hospital District General Obligation Bond)
- Administered three Placer County Redevelopment-Successor Agency Bonds

The Treasury administers and processes dry period financing requests from school districts and other special districts pursuant to the California Constitution. Dry period financing provided by the Treasury prevents undue financial hardship due to fluctuations in revenue cash flows.

- Ten applications were processed from school and fire districts during FY 2012-13
- Total amount processed was $16.6 million in FY 2012-13

The Treasury provides technical financial analysis and financing to the County, schools, and special districts for unique financing related to special projects. Past finance projects include:

- Placer County Sheriff's helicopter ($674,413; 2016 maturity)
- Middle Fork Relicensing and capital projects ($80,127,261 to date; 2036 maturity)
- mPOWER Placer bonds ($3,955,807; various maturities)
- City of Colfax Wastewater Treatment Plant Improvements ($1,007,134; 6/30/14 maturity)
- Rocklin Redevelopment Agency Successor Agency Low Income Housing Project financing ($ 1,470,104; 2019 maturity- in process)
- Ackerman Charter School District ($380,000; 2019 maturity)
- Mid-Western Placer Regional Sewer Project (SRF)

The Tax Collector bills, collects and accounts for real and personal property taxes throughout the County.

- Assisted over 34,400 callers in FY 2012-13
- Processed over 408,000 tax payments in FY 2012-13 resulting in the collection of over $714 million dollars
- Processed over 3,900 refunds totaling over $6.267 million in FY 2012-13
- Monitored and intervened on approximately 110 active taxpayer bankruptcies in FY 2012-13
- Managed over 790 payment plans for taxpayers during FY 2012-13

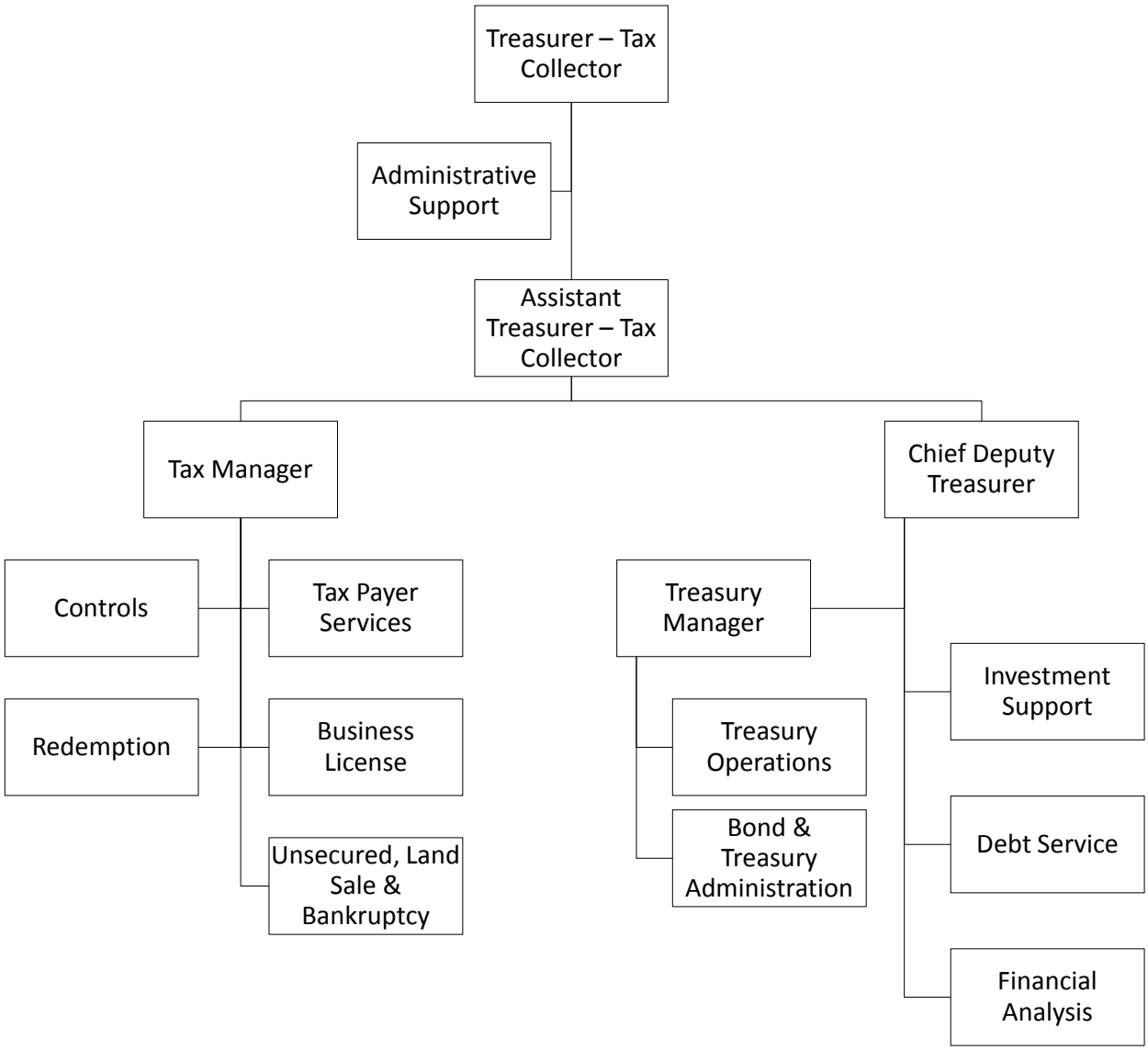
The Tax Collector is responsible for the issuance and renewal of all commercial and home based business licenses in the unincorporated areas of the County and for issuance of snow chain installer license.

- Processed new business license applications resulting in the issuance of 1,110 new business licenses in FY 2012-13
- Processed renewals for 6,423 business licenses in FY 2012-13
- Processed and issued 51 snow chain installer licenses in FY 2012-13

mPOWER Placer is a countywide program which provides financing to property owners for the installation of energy efficiency, water conservation, and electrical generation improvements. The financing is repaid as an additional charge on the annual property tax bill.

- One commercial project completed with a total financing amount of $331,162 in FY 2012-13 (one other commercial application completed in July 2013 for $100,000)
- Restarted the mPOWER residential program
- Accepted over 360 applications totaling over $18 million and disbursed over $5 million in the first 9 months of FY 2013-14.

OFFICE OF THE TREASURER – TAX COLLECTOR



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Treasurer-Tax Collector FY 2014-15 Proposed Budget includes funding for three additional administrative clerk - journey positions, one of which was filled midyear FY 2013-14. It is anticipated that these additional positions will increase the efficiency of the Treasurer's office by supporting higher level staff in fulfilling its priorities. Including the newly funded positions, the Treasurer's office has a total of 25 funded positions. The year over year increase to net budget ($586,144) is largely the result of the three aforementioned positions, realignment of employee group insurance and building maintenance costs. Revenues increase by a net figure of $359,410 year over year due to increased property tax processing cost recovery, and countywide realignment of A-87 costs, which resulted in a revenue transfer in the amount of $42,851. Revenue increases are partially mitigated by decreased interest earnings.

The mPOWER FY 2014-15 Proposed Budget includes funding for additional extra help positions, services and supplies in response to increased volume. In the past year, mPOWER resumed acceptance of residential applications and designated the Property Assessed Clean Energy (PACE) program administrator for the City of Folsom. To fund these additional costs, revenues include additional interest received from property owners, one-time application fees, and proceeds from Tax Revenue Anticipation Notes (TRAN).

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 392.

Treasurer – Tax Collector 10340

Administration & Financial Service System

Program Purpose: Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, schools districts, and certain special districts with the issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow-chain permits in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs and revenues to programs decreases this budget by $66,959 for A-87 revenue ($42,851), Building Maintenance costs ($93,652) and the Placer County Government Center costs ($16,158).
- As a net zero adjustment, Retiree Health Insurance costs of $174,817 are moved from other line items to Salaries and Benefits.
- Increase $159,126 in ongoing revenue for property tax processing cost recovery.
- Increase $120,396 in ongoing expenditures for two account clerk journey positions.
- Increase $74,480 in one-time expenditures for up-front OPEB contributions for new, outside hires.
- Increase $23,868 in ongoing SB 2557 revenue for two account clerk journey positions.

Placer mPOWER AB811 (Enterprise Fund) 02310

Administration & Financial Service System

Program Purpose: To provide property owners alternative financing for energy, water efficiency, and renewable power generation (such as solar) improvements to their home or business, to increase installations of these improvements thereby supporting job creation, reducing resource consumption, decreasing utility costs (increasing disposable income), and reducing greenhouse gas emissions to help meet regulatory compliance.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs increases this budget by $4,172 for A-87.
- Increase $237,661 in ongoing expenditures for Extra Help positions.
- Increase $47,089 in ongoing expenditures for various services and supplies related to increased volume.
- Increase $206,693 in ongoing revenues from investment income.
- Increase $125,000 in ongoing revenues from program income.
- Increase $48,429 in ongoing revenues from Tax Revenue Anticipation Note (TRAN).

VETERANS SERVICE OFFICE
APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **VETERANS SERVICE OFFICER**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Veterans Service Office	$ 439,533	$ 625,436	$ 548,611	$ 596,086	-4.7%
TOTAL ALL FUNDS	$ 439,533	$ 625,436	$ 548,611	$ 596,086	-4.7%

FUNDED POSITIONS					
Veterans Service Office	4	4	4	4	0%
TOTAL FUNDED POSITIONS	4	4	4	4	0%
TOTAL ALLOCATED POSITIONS	4	4	4	4	0%

Mission Statement

The Veterans Service Office works in association with other government agencies to advocate for veterans' rights and identify, apply for, and retain benefits and services for veterans and their families.

Department Comments

The Veterans Service Office (VSO) serves Placer County Veterans, their dependents, and survivors in understanding U.S. Department of Veterans Affairs (VA) benefit eligibility and assists them with the VA claim process. By walking in or telephoning our office, a veteran or dependent can receive help with completing VA claim forms, obtain assistance in understanding VA correspondence, and obtain referrals to other VA-related services at no charge.

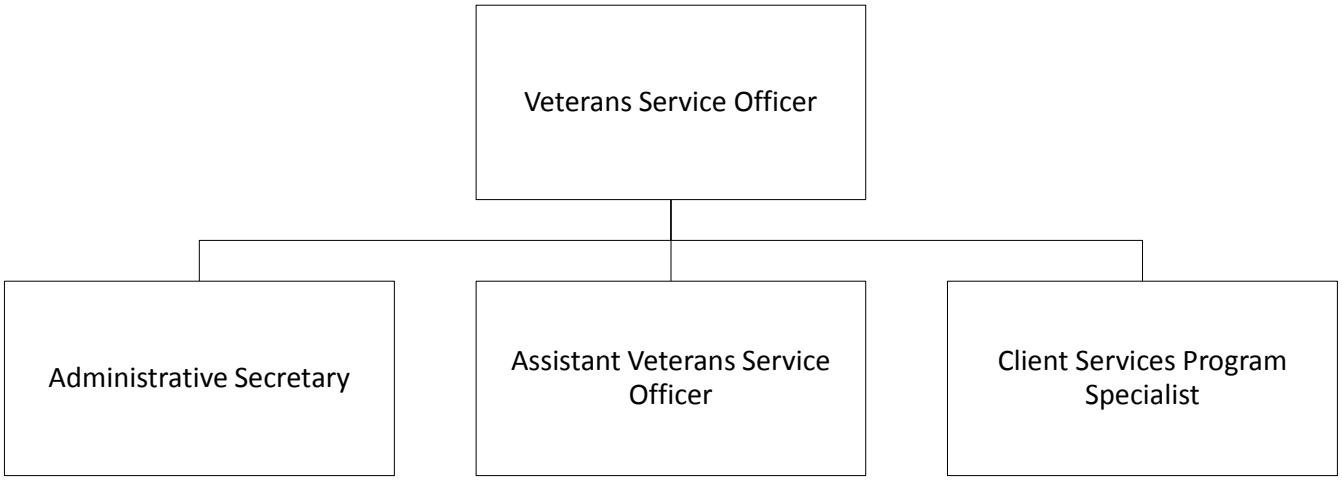
The office collaborates with a broader community of over 60 partner agencies that provide services including mental health counseling, education benefits, buying, selling or rehabilitating homes, and finding employers who are veteran-friendly.

Working with government and business leaders, we pursue a veteran-friendly agenda to ensure good jobs are available to veterans. We coordinate with federal, state and local governmental entities to assist them with military or veteran-related issues. This type of help includes partnering with the California Department of Veterans Affairs (CalVet), and Local Interagency Network Coordinators (LINCs), to determine where veterans are settling after service in order to educate them about their benefits.

Department staff directly submit and track claims. In just the first three months of 2014, the following results were generated for Placer County's veterans and families:

- 172 new claims.
- $564,000 in one time payments.
- $45,000 in new ongoing monthly benefits.

VETERANS SERVICE OFFICE



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Proposed Budget maintains full funding for the department's four positions and ongoing operations. A one-time State augmentation in FY 2013-14 was used for enhanced training as well as equipment to improve outreach to Placer County's veterans and their families. In FY 2014-15 the department will continue to leverage its resources with collaborative partnerships in the public and private sectors to maximize the returns to Placer County's economy and to its deserving veterans.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 395.

Veterans' Services 53650

Health & Human Support Service System

Program Purpose: The County's Veterans Service Office assists every veteran of the United States, as well as their dependents and survivors, in presenting and pursuing such claims as they may have against the United States. The County's Veterans Service Officer and all accredited staff also assists in establishing veterans, dependents, and survivors' rights to any privilege, preference, care, or compensation provided for by the laws and regulations of the United States, the State of California, or any local jurisdiction.

Major Budget Items: FY 2014-15 Proposed Budget

- A FY 2013-14 one-time State augmentation of $124,910 is removed from expenditures and revenues.
- The countywide alignment of costs to programs increases this budget by $88,114 for A-87 ($70,914), and Retired Employee Group Insurance ($17,200).
- As a net zero adjustment, Retiree Health Insurance costs of $12,916 are moved into Salaries and Benefits.

Non Departmental

Western Placer County, CA
Photographer: Wayde Carroll

COUNTY EXECUTIVE OFFICE
NON-DEPARTMENTAL APPROPRIATION SUMMARY
Fiscal Year 2014-15

ADMINISTERED BY: **COUNTY EXECUTIVE OFFICER**

Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	FY 2014-15 % Change from 2013-14
GENERAL FUND					
Appropriation for Contingencies	$ -	$ 5,569,336	$ 5,569,336	$ 6,981,844	25.4%
Community & Agency Support	$ 3,130,720	$ 6,614,490	$ 6,330,997	$ 6,540,470	-1.1%
Contribution to Facilities and Infrastructure	$ 9,955,766	$ 10,671,773	$ 10,671,773	$ 10,707,130	0.3%
Criminal Justice Other Programs	$ 9,523,686	$ 9,764,808	$ 9,372,339	$ 9,790,580	0.3%
Contribution to Public Safety	$ 73,732,304	$ 76,615,427	$ 79,426,309	$ 80,264,839	4.8%
Contribution to Health & Human Services	$ 324,034	$ 200,884	$ -	$ -	-100.0%
Contribution to Other Debt Service	$ 3,053,615	$ 3,473,593	$ 3,474,092	$ 3,295,187	-5.1%
Subtotal General Fund	$ 99,720,125	$ 112,910,311	$ 114,844,846	$ 117,580,050	4.1%
OTHER OPERATING FUNDS					
Community Revitalization Fund - Fund 104	$ 1,421,245	$ 477,300	$ 377,300	$ 377,300	-21.0%
Criminal Justice CEO - Fund 110	$ 838,210	$ 2,143,748	$ 1,779,545	$ 1,447,017	-32.5%
Gold Country Tourism and Promotions - Fund 115	$ 188,750	$ 207,339	$ 193,512	$ 193,512	-6.7%
Lake Tahoe Tourism and Promotions - Fund 145	$ 9,638,143	$ 7,671,732	$ 6,225,000	$ 6,725,000	-12.3%
Open Space - Fund 150	$ 176,500	$ 745,080	$ 420,080	$ 420,080	-43.6%
Subtotal Other Operating Funds	$ 12,262,848	$ 11,245,199	$ 8,995,437	$ 9,162,909	-18.5%
INTERNAL SERVICE FUNDS					
Countywide Systems - Fund 250/104	$ 1,990,821	$ 3,097,086	$ 1,837,050	$ 1,824,588	-41.1%
Countywide Radio Project* - Fund 250/101	$ 1,715,687	$ 536,503	$ 535,611	$ 522,238	-2.7%
Subtotal Internal Service Funds	$ 3,706,508	$ 3,633,589	$ 2,372,661	$ 2,346,826	-35.4%
TOTAL ALL FUNDS	$ 115,689,481	$ 127,789,099	$ 126,212,944	$ 129,089,785	1.0%

*Budget includes total operating expenses and fixed assets.

Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

Recommended appropriation expenditures for the Non-Departmental FY 2014-15 budget total $128,089,785, an increase of 1% from FY 2013-14. Of the total amount, the General Fund supported appropriations total $117,580,050, an increase of 4% since last year due largely to increasing contributions to public safety in accordance with the multi-year budget framework and cost increases due to the alignment of costs for A-87 and the Placer County Government Center Campus. The Contributions to Health & Human Services appropriation is eliminated due to realignment of program costs; there is no longer a technical need for the separate appropriation as all costs now are accounted for within the HHS appropriations.

The remaining Non-Departmental expenditures of $11,509,735 are the funds for affordable housing grants, Transient Occupancy Tax, Open Space, and the Internal Service Funds for Countywide and Radio Systems. Each

of these appropriations have decreased year-over-year in the Proposed Budget, but will continue to be evaluated as they are predominantly driven by revenue receipts.

Significant budget adjustments are noted below.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 396.

Appropriation for Contingencies 09992

Non-Departmental Operations Service System

Program Purpose: This budget appropriates funding for unbudgeted emergency or other unanticipated but essential expenditures that may occur in the General Fund, and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs increases this budget by $1,245,793 for A-87 ($919,462) and the Placer County Government Center ($326,331).
- A-87 revenue is reduced $10.6 million. Revenue is now recognized in the appropriate General Fund central service departments (i.e., Administrative Services, Auditor-Controller's Office, Treasurer-Tax Collector, County Executive Office, Personnel Department, etc.).

GF Contribution – Facilities and Infrastructure 10790

Capital Facility Projects Service System

Program Purpose: Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and provides funding to plan for and construct new facilities needed to accommodate service delivery to the public in Placer County.

Major Budget Items: FY 2014-15 Proposed Budget

- Countywide alignment of costs creates an increase in revenue from A-87 of $2,082,872.

Criminal Justice Other Programs 21480

Public Protection Service System

Program Purpose: Provides funding for the Grand Jury, Indigent Defense, and Court Operations. The Grand Jury is a public body with authority to investigate complaints from citizens and provide oversight and review of local government operations, financial management, and officials and their staff, and provide assistance to the District Attorney regarding criminal matters. Indigent Defense is provided through contracts with local law firms and attorneys, and is responsible for representing all indigent persons assigned legal counsel by the Placer County Courts. Court Operations is an appropriation used to budget an annual Maintenance of Effort (MOE) payment to the State that is required by the Trial Court Funding Act of 1997. The budget also includes reimbursements to General Fund departments that provide services to court related programs and services provided directly to the Courts resulting from local agreements.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of $211,661 in Services and Supplies due to projected increase in Public Defender contracts.

Community and Agency Support 10070

Non-Departmental Operations Service System

Program Purpose: Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County.

Community and Agency Support funding recommendations are for the following agencies and services:

Uninsurable Defense Costs	1,000,000
Contribution to General Liability Insurance	767,908
Contribution to County Library	991,317
Middle Fork Project	590,608
Classification/Compensation Study funding	300,000
Fire Mitigation / Biomass Removal	279,433
Miscellaneous	229,336
Fire District Radio Charges	219,000
Legislative Advocate Contracts	204,180
PCWA Middlefork	200,000
Professional Services - various	200,000
Sierra-Sacramento Valley Emergency Medical Services	181,035
Economic and Fiscal Studies	175,000
Middle Fork Re-licensing Consultant	175,000
Tahoe Regional Planning Agency	144,417
LAFCO	134,202
Placer County Arts Council	120,000
Contribution to Flood Control District	119,300
Special Community Contributions - Revenue Sharing	100,000
Placer County Air Pollution Control District	58,580
California State Association of Counties	52,305
Area 4 Agency on Aging	50,801
Response for Health Issues	50,000
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	30,000
Senior Initiatives	30,000
County Fairgrounds Programs	25,000
Law Library	20,000
Sacramento Area Council of Governments	17,145
Regional Council of Rural Counties	14,395
Local Chambers - Memberships & Contributions	12,508
American River Authority	5,000
Gold Country Fair	5,000
Fish and Game	4,000
	6,540,470

Major Budget Items: FY 2014-15 Proposed Budget

- Reduced $580,000 in ongoing funds to delete funding for the Voluntary Separation Program.
- Reduced $387,015 in contribution funds for the Library's A-87 costs.
- Reduced $500,000 in ongoing funds for the Service Delivery Project.
- Increase $590,608 in ongoing funds for the Middle Fork Project, offset by reimbursement revenue.
- Increase $500,000 in ongoing funds for uninsurable defense costs.

Contribution to Public Safety 21700

Public Protection Service System

Program Purpose: Provides the General Fund contribution to the Sheriff, District Attorney, and Probation departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase $3,522,238 for Contribution to Other Funds related to the General Fund Contribution to Public Safety operational budgets.

Health & Human Services - General Fund Contribution 43000

Health & Human Support Service System

Program Purpose: Provides funding necessary to maintain direct services to the public in Health and Human Services programs in keeping with Board established priorities.

Major Budget Items: FY 2014-15 Proposed Budget

- This appropriation is eliminated in FY 2014-15 as costs are now included in the Health and Human Services Department's appropriations.

Contribution to Other Debt Service 89350

Non-Departmental Operations Service System

Program Purpose: Provides funding for the General Fund's portion of county debt.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce $179,685 in ongoing funds as a result of the 2006 and 2007 Certificates of Participation refunding.

Community Revitalization Fund 22770

Non-Departmental Operations Service System

Program Purpose: The Community Development Grants and Loans Program promotes affordable housing, economic development, and community development using grants and matching funds.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce $100,000 in one-time CDBG and HOME loan expenditures.
- Reduce $85,200 in one-time federal aid for CDBG and HOME loans.
- Reduce $14,800 in on-going fund interest earnings.

Criminal Justice CEO 01102

Public Protection Service System

Program Purpose: This budget appropriates funds for unbudgeted emergency or other unanticipated but essential expenditures for the Public Safety Fund.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease $699,733 for Sales Tax Realignment for Public Safety (AB109) due to removal of one time revenues from the prior year.
- Decrease $237,000 for Professional Services related to the Criminal Justice Master Planning consultant contract.
- Decrease $50,000 for Appropriations for Contingencies.
- The countywide alignment of costs to programs decreases this budget by a $332,528 for reductions to the A-87 cost allocation plan.
- Increase $760,440 for Other General Reimbursement revenues related to the Middle Fork Project and Operating Transfer Out for a transfer to the Sheriff's Office to reimburse for Middle Fork Project Area patrol services.

Gold Country Tourism & Promotions 10970

Non-Departmental Operations Service System

Program Purpose: Funds advertising and promotional activities related to tourism and business development in Western Placer County.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Lake Tahoe Tourism & Promotion 10850

Non-Departmental Operations Service System

Program Purpose: Funds administration of various marketing, visitor services, capital improvement programs, and various Tahoe services for the Lake Tahoe area.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce $749,324 in expenditures to align the North Lake Tahoe Resort Association contract to estimated Tahoe Transient Occupancy Tax revenues. Amounts to be revisited at Final Budget following FY 2013-14 receipts and trending.

Open Space 22400

Non-Departmental Operations Service System

Program Purpose: The Open Space Fund provides a mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Major Budget Items: FY 2014-15 Proposed Budget

- Decreased expenditures by $325,000 as one-time property and right-of-way acquisitions for Hidden Falls Park connectivity was completed.

Countywide Systems (Internal Service Fund) 06240

Non-Departmental Operations Service System

Program Purpose: Provides a central source of funding and budget control for the development and implementation of significant and comprehensive automation projects that have countywide application and benefit.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce one-time funds to delete funding of $477,110 for a new performance management system and $150,000 for ACORN consulting.
- Reduce $797,795 one-time funding for PC replacement costs due to the Windows 7 operating system migration.

Countywide Radio Project (Internal Service Fund) 06246

Non-Departmental Operations Service System

Program Purpose: Provides a central source of funding and budget control for the tracking of costs and fixed assets for the Countywide Radio Project, previously budgeted with the Countywide Systems budget. This is a multi-year project and expenditures are re-budgeted from year to year.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Appropriation Detail

Traylor Ranch Nature Reserve and Bird Sanctuary
Lincoln, CA

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 **Administrative Services - 11210**

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
Revenue				
Fines, Forfeits & Penalties				
6886 Coll PGM-PC 1463.007	$ 1,967,186	$ 1,921,000	$ 1,893,779	$
Total Fines, Forfeits & Penalties	**$ 1,967,186**	**$ 1,921,000**	**$ 1,893,779**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 6,209	$ 29,605	$ 10,000	$
Total Intergovernmental Revenue	**$ 6,209**	**$ 29,605**	**$ 10,000**	**$**
Charges for Services				
8110 Admin Services - Admin Support	$ 267,217	$ 334,684	$ 252,515	$
8114 Data Processing Services	642,135	987,558	1,010,823	
8116 NSF & Misc Fees	2,508	2,656	2,656	
8147 Installment Fees (PC1205)	303,251	320,000	294,474	
8193 Other Services	10			
8212 Other General Reimbursement	1,500			
8218 Forms and Photocopies	91	200	200	
8527 Transfer In A-87 Costs			2,051,363	
Total Charges for Services	**$ 1,216,712**	**$ 1,645,098**	**$ 3,612,031**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 9,885	$	$	$
8764 Miscellaneous Revenues	133,494	43,000	89,000	
Total Miscellaneous Revenues	**$ 143,379**	**$ 43,000**	**$ 89,000**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 162,360	$ 875,677	$
Total Other Financing Sources	**$**	**$ 162,360**	**$ 875,677**	**$**
Total Revenue	**$ 3,333,486**	**$ 3,801,063**	**$ 6,480,487**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 26,366	$	$	$
1002 Salaries and Wages	5,869,075	7,598,597	7,533,279	
1003 Extra Help	6,474			
1005 Overtime & Call Back	67,537	50,562	64,327	
1010 Cafeteria Plans (Non-PERS)	171,950	382,514	386,614	
1018 Taxable Meal Reimbursements	114			
1300 P.E.R.S.	1,292,783	1,743,876	1,772,981	
1301 F.I.C.A.	441,091	593,167	589,514	
1303 Other - Post Employment Benefits	553,193	402,876	398,544	
1304 Other - Post Emplymnt Charges (Up Front)	260,680			
1310 Employee Group Ins	909,301	1,257,759	1,269,576	
1315 Workers Comp Insurance		18,193	32,512	
1320 Retired Employee Grp Ins			313,906	
1325 401 (k) Employer Match	6,070	4,500	9,000	
Total Salaries & Benefits	**$ 9,604,634**	**$ 12,052,044**	**$ 12,370,253**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 348,442	$ 262,581	$ 349,382	$
2052 Communication Services - Mobile Devices	8,645	16,533	19,940	
2054 Telecomm Trunks/Circuits	656,207	656,207	656,207	
2140 Gen Liability Ins		41,097	42,741	
2273 Parts	17,211	21,000	35,065	
2290 Maintenance - Equipment	39,349	43,387	20,843	
2292 Maintenance - Software	1,579,318	1,140,442	1,651,559	
2415 Campus Services-PCGC			49,454	
2439 Membership/Dues	2,866	9,194	4,680	
2481 PC Acquisition	54,689	8,760	53,683	
2511 Printing	24,412	31,040	36,324	
2523 Office Supplies & Exp	24,835	42,742	36,302	
2524 Postage	22,474	40,080	25,741	
2534 Operating Materials	39			
2555 Prof/Spec Svcs - Purchased	1,289,692	1,124,230	1,701,672	
2556 Prof/Spec Svcs - County	15,956	17,529	28,084	
2561 Legal Services		2,000	500	

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 **Administrative Services - 11210**

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
2701 Publications & Legal Notices	4,013	930	480	
2709 Countywide System Charges	14,778	32,091	46,086	
2710 Rents & Leases - Equipment	351,937	579,420	523,391	
2727 Rents & Leases - Bldgs & Impr		27,500	58,500	
2838 Special Dept Expense-1099 Reportable	21,419		21,000	
2840 Special Dept Expense	19,889	68,439	48,702	
2844 Training	38,326	30,838	97,783	
2931 Travel & Transportation	291	4,300	5,200	
2932 Mileage	3,583	8,809	10,384	
2933 Lodging	3,269	9,535	15,435	
2941 County Vehicle Mileage	11,275	15,275	18,451	
2964 Meals/Food Purchases	303	1,950	2,050	
Total Services & Supplies	**$ 4,553,218**	**$ 4,235,909**	**$ 5,559,639**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 61,996	$ 70,593	$	$
Total Other Financing Uses	**$ 61,996**	**$ 70,593**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	$ 418,435	$ 431,817	$ 99,740	$
5404 I/T Maintenance - Services	59,338	54,714	64,382	
5405 I/T Maintenance - Bldgs & Improvements		5,961	7,961	
5550 I/T - Administration	686,304	889,118	787,656	
5552 I/T - MIS Services	112,261	128,464	112,594	
5556 I/T - Professional Services	70,232			
5965 I/T Utilities	13,044	21,299	13,799	
Total Intrafund Transfers Out	**$ 1,359,614**	**$ 1,531,373**	**$ 1,086,132**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (7,693,430)	$ (9,228,274)	$ (9,685,292)	$
5004 I/T - Road Fund	(189,848)	(202,843)	(186,326)	
5008 I/T - County Office Bldg Fund	(46,441)			
5009 I/T - County Library Fund	(36,695)	(36,820)	(29,229)	
5010 I/T - Fire Protection Fund	(6,366)	(6,874)	(10,577)	
5011 I/T - Public Safety Fund	(2,802,454)	(2,967,893)	(3,034,531)	
5012 I/T - Capital Projects Reimbursement		(51,558)	(43,922)	
5026 I/T - Advertising & Promotion Fund	(110,670)	(112,103)	(90,000)	
Total Intrafund Transfers In	**$ (10,885,904)**	**$ (12,606,365)**	**$ (13,079,877)**	**$**
Total Expenditures / Appropriations	**$ 4,693,558**	**$ 5,283,554**	**$ 5,936,147**	**$**
Net Cost	**$ 1,360,072**	**$ 1,482,491**	**$ (544,340)**	**$**

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

Fund	County Services Fund - 250
Subfund	Telecommunication Services - 100
Activity	Telecommunications Service - 2100

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8118 Communciation Services - Telephone	2,294,090	2,245,343	2,320,734	
8119 Communciation Services - Radio	1,114,657	1,413,423	1,522,657	
8123 Communciation Services - Media	175,327	225,007	202,054	
8124 Comm Services - Network Infrastructure	1,947,931	2,081,205	2,471,524	
8125 Cabling Services	53,303	144,500	70,000	
Total Operating Revenues	**$ 5,585,308**	**$ 6,109,478**	**$ 6,586,969**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	61,041			
1002 Salaries and Wages	1,514,302	1,715,523	1,814,808	
1003 Extra Help	144			
1004 Accr Compensated Leave	(12,137)			
1005 Overtime & Call Back	76,904	43,298	85,000	
1010 Cafeteria Plans (Non-PERS)	40,522	87,565	90,354	
1018 Taxable Meal Reimbursements	158			
1300 P.E.R.S.	323,239	398,068	434,850	
1301 F.I.C.A.	118,820	141,308	149,662	
1303 Other - Post Employment Benefits	121,529	82,308	82,308	
1304 Other - Post Emplymnt Charges (Up Front)	111,720			
1310 Employee Group Ins	228,416	276,080	347,085	
1315 Workers Comp Insurance		5,929	8,758	
1320 Retired Employee Grp Ins			95,727	
1325 401 (k) Employer Match	2,754	1,500	2,250	
2020 Clothes & Personal Supplies	775	1,000	1,000	
2052 Communication Services - Mobile Devices	15,872	10,000	15,000	
2054 Telecomm Trunks/Circuits	975,581	1,070,000	1,033,865	
2140 Gen Liability Ins		10,327	10,027	
2274 Delivery & Freight Charges		1,000	1,000	
2290 Maintenance - Equipment	119,979	159,746	233,611	
2292 Maintenance - Software	9,590	47,990	27,190	
2310 Employee Benefits Systems	87,434	111,569	19,931	
2404 Maintenance Services	108,136		100,000	
2405 Materials - Bldgs & Impr		40,000		
2415 Campus Services-PCGC			20,830	
2439 Membership/Dues	438	1,000	1,000	
2481 PC Acquisition	7,331	9,600	24,400	
2511 Printing	1,866	4,500	4,500	
2522 Other Supplies	816	600	600	
2523 Office Supplies & Exp	13,213	8,500	10,000	
2524 Postage	3,758	4,000	4,000	
2534 Operating Materials	344,894	453,500	463,000	
2550 Administration	163,126	218,319	160,843	
2555 Prof/Spec Svcs - Purchased	449,464	337,283	266,089	
2556 Prof/Spec Svcs - County	155,303	94,042	102,720	
2701 Publications & Legal Notices	1,001	500	500	
2709 Countywide System Charges	5,541	5,275	10,027	
2710 Rents & Leases - Equipment	177,268	203,721	180,438	
2727 Rents & Leases - Bldgs & Impr	51,799	55,000	19,736	
2744 Small Tools & Instruments	272	1,500	1,000	
2770 Fuels & Lubricants	238	3,400	1,500	
2838 Special Dept Expense-1099 Reportable	473	2,000	750	
2840 Special Dept Expense	18,257	10,000	15,450	
2844 Training	4,176	14,975	43,825	
2931 Travel & Transportation	883	3,900	3,900	
2932 Mileage	9			
2933 Lodging	1,746	1,000	1,500	
2941 County Vehicle Mileage	56,473	65,000	65,000	
2964 Meals/Food Purchases	414	200	300	
2965 Utilities	95,554	95,000	105,000	
3551 Transfer Out A-87 Costs		214,178	73,549	
3701 Equipment Depreciation	263,931			
3702 Bldg & Impr Depreciation	14,279			
Total Operating Expenses	**$ 5,737,302**	**$ 6,010,204**	**$ 6,132,883**	**$**

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

Fund	County Services Fund - 250
Subfund	Telecommunication Services - 100
Activity	Telecommunications Service - 2100

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	**$ (151,994)**	**$ 99,274**	**$ 454,086**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(295,041)			
3810 Lease Purchase Principal			(31,507)	
3830 Lease Purchase Interest	(2,076)		(2,262)	
6770 Franchises	25,844	25,844	25,844	
6950 Interest	8,861	11,000	4,500	
6970 Investment Income	(6,000)			
Total Non-Operating Revenue (Expenses)	**$ (268,412)**	**$ 36,844**	**$ (3,425)**	**$**
Income Before Capital Contributions and Transfers	**$ (420,406)**	**$ 136,118**	**$ 450,661**	**$**
8954 Operating Transfers In	2,442			
Change in Net Assets	**$ (417,964)**	**$ 136,118**	**$ 450,661**	**$**
Net Assets - Beginning Balance	**1,540,994**	**1,264,575**	**1,400,693**	
Net Assets - Ending Balance	**$ 1,264,575**	**$ 1,400,693**	**$ 1,851,354**	**$**
Memo:				
4451 Equipment	$ 248,732	$	$	$

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

Fund	County Services Fund - 250
Subfund	Central Services - 305
Activity	Central Services - 6380

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8375 Printing Revenue	751,774	693,661	695,186	
8376 Convenience Copier Revenue	653,332	697,307	874,156	
8377 Records Management	303,930	303,992	328,648	
8388 Mail Services	292,640	287,487	390,169	
8764 Miscellaneous Revenues	3,026	14,530	14,530	
8774 Inventory Sales	211,027	194,795	211,645	
Total Operating Revenues	**$ 2,215,729**	**$ 2,191,772**	**$ 2,514,334**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	5,414			
1002 Salaries and Wages	481,917	522,640	530,902	
1004 Accr Compensated Leave	2,664			
1005 Overtime & Call Back		788	788	
1010 Cafeteria Plans (Non-PERS)	13,702	27,782	28,162	
1300 P.E.R.S.	108,124	117,388	124,596	
1301 F.I.C.A.	36,761	42,168	42,829	
1303 Other - Post Employment Benefits	60,370	38,988	38,988	
1304 Other - Post Emplymnt Charges (Up Front)	37,240			
1310 Employee Group Ins	83,989	102,701	101,532	
1315 Workers Comp Insurance		7,620	12,106	
1320 Retired Employee Grp Ins			43,589	
1325 401 (k) Employer Match	750	750	750	
2051 Communication Services - Telephone	11,802	11,500	11,802	
2052 Communication Services - Mobile Devices	163	195	162	
2140 Gen Liability Ins		4,571	4,800	
2290 Maintenance - Equipment	14,046	13,330	135,238	
2310 Employee Benefits Systems	43,087	53,425	9,580	
2404 Maintenance Services	20,363	23,110	20,363	
2415 Campus Services-PCGC			17,876	
2511 Printing		50		
2523 Office Supplies & Exp	656	940	660	
2524 Postage	263	125	125	
2550 Administration	85,249	118,978	91,673	
2555 Prof/Spec Svcs - Purchased	214,431	141,038	141,038	
2556 Prof/Spec Svcs - County	37,605	36,698	36,698	
2709 Countywide System Charges	2,582	2,381	3,524	
2710 Rents & Leases - Equipment	524,326	506,867	108,504	
2727 Rents & Leases - Bldgs & Impr	46,800	46,800	46,800	
2838 Special Dept Expense-1099 Reportable	150			
2840 Special Dept Expense	81,884	67,100	73,780	
2920 Inventory Purchases	185,010	168,512	168,512	
2941 County Vehicle Mileage	7,402	10,520	7,172	
2965 Utilities	21,115	21,459	21,106	
3551 Transfer Out A-87 Costs		69,432	174,791	
3701 Equipment Depreciation	24,667			
Total Operating Expenses	**$ 2,152,532**	**$ 2,157,856**	**$ 1,998,446**	**$**
Operating Income (Loss)	**$ 63,197**	**$ 33,916**	**$ 515,888**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(222,521)			
3810 Lease Purchase Principal			(554,841)	
3908 Penalties	(560)			
6950 Interest	3,936	6,462	3,936	
6970 Investment Income	(4,000)			
8752 Gain/Loss on F/A Disposal	8			
8779 Contributions from General Fund	61,996	70,593		
Total Non-Operating Revenue (Expenses)	**$ (161,141)**	**$ 77,055**	**$ (550,905)**	**$**
Income Before Capital Contributions and Transfers	**$ (97,944)**	**$ 110,971**	**$ (35,017)**	**$**
8333 Capital Asset Transfer (In)	4,549			
8954 Operating Transfers In	2,803			
Change in Net Assets	**$ (90,592)**	**$ 110,971**	**$ (35,017)**	**$**

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

Fund	County Services Fund - 250
Subfund	Central Services - 305
Activity	Central Services - 6380

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	**631,901**	**541,308**	**612,279**	
Net Assets - Ending Balance	**$ 541,308**	**$ 612,279**	**$ 547,262**	**$**
Memo:				
4451 Equipment	$ 44,121	$ 40,000	$ 30,000	$

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 **Agricultural Commission/Sealer - 22210**

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
Revenue				
Fines, Forfeits & Penalties				
6856 Other Court Fines	$ 975	$	$	$
Total Fines, Forfeits & Penalties	**$ 975**	**$**	**$**	**$**
Intergovernmental Revenue				
7196 State Aid for Agriculture	$ 784,358	$ 688,739	$ 721,787	$
7234 State Aid - Mandated Costs	731	8,000		
8782 Contributions from Oth Govt Agencies	18,260	2,500	2,500	
Total Intergovernmental Revenue	**$ 803,349**	**$ 699,239**	**$ 724,287**	**$**
Charges for Services				
8140 Agricultural Services/Fees	$ 7,529	$ 50,000	$ 50,000	$
8193 Other Services	164,455	205,000	205,000	
Total Charges for Services	**$ 171,984**	**$ 255,000**	**$ 255,000**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 964	$	$	$
Total Miscellaneous Revenues	**$ 964**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 6,500	$ 7,500	$
Total Other Financing Sources	**$**	**$ 6,500**	**$ 7,500**	**$**
Total Revenue	**$ 977,272**	**$ 960,739**	**$ 986,787**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 846,268	$ 916,339	$ 940,753	$
1003 Extra Help	86,164	78,245	64,125	
1005 Overtime & Call Back	1,780	10,000	10,000	
1010 Cafeteria Plans (Non-PERS)	22,638	50,164	46,500	
1018 Taxable Meal Reimbursements	570	700	700	
1300 P.E.R.S.	184,393	204,775	210,469	
1301 F.I.C.A.	69,555	78,911	69,497	
1303 Other - Post Employment Benefits	94,986	70,672	60,648	
1304 Other - Post Emplymnt Charges (Up Front)		37,500	37,500	
1310 Employee Group Ins	144,856	172,505	171,209	
1315 Workers Comp Insurance		11,442	21,809	
1320 Retired Employee Grp Ins			100,029	
1325 401 (k) Employer Match	1,582	1,500	1,500	
Total Salaries & Benefits	**$ 1,452,792**	**$ 1,632,753**	**$ 1,734,739**	**$**
Services & Supplies				
2001 Agriculture	$ 52	$ 2,000	$ 2,000	$
2051 Communication Services - Telephone	14,756	16,000	16,000	
2052 Communication Services - Mobile Devices	5,803	5,000	6,000	
2274 Delivery & Freight Charges	457			
2290 Maintenance - Equipment	1,675	6,000	6,000	
2291 Maintenance - Computer Equip		500	500	
2415 Campus Services-PCGC			12,552	
2439 Membership/Dues	3,959	4,500	4,500	
2481 PC Acquisition	3,444	6,500	3,000	
2511 Printing	10,106	14,000	14,000	
2521 Operating Supplies			3,900	
2522 Other Supplies		2,500	2,500	
2523 Office Supplies & Exp	2,193	4,000	4,000	
2524 Postage	3,248	4,359	4,500	
2554 Commissioner's Fees	2,285	4,320	4,320	
2555 Prof/Spec Svcs - Purchased	64,471	50,000	63,996	
2709 Countywide System Charges	3,102	2,832	5,648	
2770 Fuels & Lubricants	820	1,000	1,000	
2788 Promotional Projects			18,000	
2840 Special Dept Expense	28,469	26,900	5,000	
2844 Training	300	500	500	
2931 Travel & Transportation	743	3,000	3,000	
2932 Mileage	3,007	3,000	3,000	

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 **Agricultural Commission/Sealer - 22210**

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
2933 Lodging	719	1,000	1,000	
2941 County Vehicle Mileage	100,624	101,000	101,000	
2964 Meals/Food Purchases	635	1,000	1,000	
2966 Drug & Alcohol Testing	211	166	225	
Total Services & Supplies	**$ 251,079**	**$ 260,077**	**$ 287,141**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 284,483	$
Total Other Charges	**$**	**$**	**$ 284,483**	**$**
Capital Assets				
4451 Equipment	$	$	$ 7,500	$
Total Capital Assets	**$**	**$**	**$ 7,500**	**$**
Intrafund Transfers Out				
5051 I/T - Communications	$	$ 282	$ 282	$
5291 I/T Maintenance - Computer Equipment		102	102	
5310 I/T Employee Group Insurance			14,911	
5404 I/T Maintenance - Services	2,223		15,611	
5552 I/T - MIS Services	46,372	50,462	45,975	
5556 I/T - Professional Services	1,799	2,000	2,000	
5840 I/T Special Dept Expense	21		20,000	
Total Intrafund Transfers Out	**$ 50,415**	**$ 52,846**	**$ 98,881**	**$**
Total Expenditures / Appropriations	**$ 1,754,286**	**$ 1,945,676**	**$ 2,412,744**	**$**
Net Cost	**$ 777,014**	**$ 984,937**	**$ 1,425,957**	**$**

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

Budget Unit **Fish and Game Fund - 130**
Function Public Protection
Activity **Fish and Game - 22370**

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
Revenue				
Fines, Forfeits & Penalties				
6856 Other Court Fines	$ 3,041	$ 5,000	$ 4,000	$
6884 Penalty Assess-PC 1464	7,009		1,000	
Total Fines, Forfeits & Penalties	**$ 10,050**	**$ 5,000**	**$ 5,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 141	$ 200	$ 200	$
Total Rev from Use of Money & Property	**$ 141**	**$ 200**	**$ 200**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 5,370	$ 4,000	$ 4,000	$
Total Other Financing Sources	**$ 5,370**	**$ 4,000**	**$ 4,000**	**$**
Total Revenue	**$ 15,561**	**$ 9,200**	**$ 9,200**	**$**
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	$	$ 25	$ 25	$
2523 Office Supplies & Exp		65	65	
2524 Postage	4	180	180	
2554 Commissioner's Fees	1,800	2,100	2,100	
2555 Prof/Spec Svcs - Purchased	800	1,000	1,000	
2840 Special Dept Expense	2,060	5,000	5,000	
2932 Mileage	1,774	2,000	2,000	
Total Services & Supplies	**$ 6,438**	**$ 10,370**	**$ 10,370**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 382	$	$ 616	$
Total Other Charges	**$ 382**	**$**	**$ 616**	**$**
Intrafund Transfers Out				
5527 I/T Prof Services A-87 Costs	$	$ 382	$	$
Total Intrafund Transfers Out	**$**	**$ 382**	**$**	**$**
Total Expenditures / Appropriations	**$ 6,820**	**$ 10,752**	**$ 10,986**	**$**
Net Cost	**$ (8,741)**	**$ 1,552**	**$ 1,786**	**$**

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 **Assessor - 10370**

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
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	$ 1,178,744	$ 1,300,000	$ 1,300,000	$
8096 SB2557-Tax Admin Fee-Cities	610,213	850,000	850,000	
8100 Assessment/Tax Collection Fees	6,170	1,500	1,500	
8101 Supplemental PropTxs - 5% Admin Fee	416,925	525,000	525,000	
8102 Data Request - Assessor	40,067	26,000	26,000	
Total Charges for Services	**$ 2,252,119**	**$ 2,702,500**	**$ 2,702,500**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 6,767	$ 5,500	$ 5,500	$
8764 Miscellaneous Revenues	53	500	500	
Total Miscellaneous Revenues	**$ 6,820**	**$ 6,000**	**$ 6,000**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 30,000	$ 30,000	$
Total Other Financing Sources	**$**	**$ 30,000**	**$ 30,000**	**$**
Total Revenue	**$ 2,258,939**	**$ 2,738,500**	**$ 2,738,500**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$	$ 23,385	$ 23,385	$
1002 Salaries and Wages	5,381,587	5,772,761	5,962,512	
1003 Extra Help	39,596	32,809	32,809	
1005 Overtime & Call Back	39,775	50,000	50,000	
1010 Cafeteria Plans (Non-PERS)	153,899	297,787	306,818	
1018 Taxable Meal Reimbursements	150	250	250	
1300 P.E.R.S.	1,202,031	1,465,524	1,369,922	
1301 F.I.C.A.	404,883	442,182	447,631	
1303 Other - Post Employment Benefits	548,449	329,232	329,232	
1304 Other - Post Emplymnt Charges (Up Front)	74,480			
1310 Employee Group Ins	901,856	997,333	1,046,032	
1315 Workers Comp Insurance		8,192	9,886	
1320 Retired Employee Grp Ins			494,513	
1325 401 (k) Employer Match	4,200	6,750	6,750	
Total Salaries & Benefits	**$ 8,750,906**	**$ 9,426,205**	**$ 10,079,740**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 126,303	$ 135,000	$ 134,000	$
2052 Communication Services - Mobile Devices	2,245	2,200	1,500	
2271 Parts Installed	2,315	2,000	500	
2290 Maintenance - Equipment	12,607	5,000	6,200	
2291 Maintenance - Computer Equip	210			
2292 Maintenance - Software	10,866	16,324	15,324	
2415 Campus Services-PCGC			32,930	
2439 Membership/Dues	8,114	8,000	9,000	
2456 Misc Expense	179			
2481 PC Acquisition	61,223	30,000	15,000	
2511 Printing	34,124	51,162	37,893	
2523 Office Supplies & Exp	24,836	30,000	27,000	
2524 Postage	108,938	131,435	124,500	
2555 Prof/Spec Svcs - Purchased	67,178	150,000	150,000	
2556 Prof/Spec Svcs - County	29,133	29,753	31,500	
2701 Publications & Legal Notices	2,681	500	2,900	
2709 Countywide System Charges	21,831	119,956	131,356	
2840 Special Dept Expense	437			
2844 Training	5,821	6,000	6,500	
2931 Travel & Transportation	4,171	5,000	5,400	
2933 Lodging	6,291	5,000	6,500	
2941 County Vehicle Mileage	43,133	52,885	48,000	
2964 Meals/Food Purchases	2,229	2,500	2,500	
Total Services & Supplies	**$ 574,865**	**$ 782,715**	**$ 788,503**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 1,301,394	$

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 **Assessor - 10370**

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
Total Other Charges	**$**	**$**	**$ 1,301,394**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 85,520	$
5404 I/T Maintenance - Services	30,831	43,671	128,926	
5405 I/T Maintenance - Bldgs & Improvements		75,000	17,000	
5552 I/T - MIS Services	271,868	253,736	267,713	
5556 I/T - Professional Services	22,848	15,000	20,000	
5965 I/T Utilities	6,452	12,000	97,310	
Total Intrafund Transfers Out	**$ 331,999**	**$ 399,407**	**$ 616,469**	**$**
Total Expenditures / Appropriations	**$ 9,657,770**	**$ 10,608,327**	**$ 12,786,106**	**$**
Net Cost	**$ 7,398,831**	**$ 7,869,827**	**$ 10,047,606**	**$**

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 **Auditor-Controller - 10250**

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
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 23,070	$ 2,000	$ 2,000	$
Total Intergovernmental Revenue	**$ 23,070**	**$ 2,000**	**$ 2,000**	**$**
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	$ 99,429	$ 99,000	$ 102,500	$
8096 SB2557-Tax Admin Fee-Cities	51,472	51,000	55,400	
8100 Assessment/Tax Collection Fees	1,266,159	1,275,000	1,325,000	
8101 Supplemental PropTxs - 5% Admin Fee	28,774	13,000	35,000	
8109 Parcel Split Applications	1,213			
8113 Account/Audit Fees	392,293	203,942	220,387	
8194 Investment Services	18,368	6,000	6,000	
8218 Forms and Photocopies	1,870			
8527 Transfer In A-87 Costs			2,942,245	
Total Charges for Services	**$ 1,859,578**	**$ 1,647,942**	**$ 4,686,532**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 7,965	$ 5,000	$ 5,000	$
Total Miscellaneous Revenues	**$ 7,965**	**$ 5,000**	**$ 5,000**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 85,221	$ 19,100	$	$
Total Other Financing Sources	**$ 85,221**	**$ 19,100**	**$**	**$**
Total Revenue	**$ 1,975,834**	**$ 1,674,042**	**$ 4,693,532**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 25,824	$ 3,000	$ 58,437	$
1002 Salaries and Wages	2,499,082	2,864,384	2,883,349	
1003 Extra Help	3,696	11,384		
1005 Overtime & Call Back	6,328	15,000	15,000	
1010 Cafeteria Plans (Non-PERS)	58,827	128,163	130,507	
1018 Taxable Meal Reimbursements	30			
1300 P.E.R.S.	578,748	685,393	692,327	
1301 F.I.C.A.	181,346	230,948	231,707	
1303 Other - Post Employment Benefits	253,246	169,281	168,948	
1304 Other - Post Emplymnt Charges (Up Front)	195,510			
1310 Employee Group Ins	399,256	493,895	515,891	
1315 Workers Comp Insurance		5,179	6,903	
1320 Retired Employee Grp Ins			224,549	
1325 401 (k) Employer Match	5,786	6,800	6,000	
Total Salaries & Benefits	**$ 4,207,679**	**$ 4,613,427**	**$ 4,933,618**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 34,140	$ 37,200	$ 40,000	$
2052 Communication Services - Mobile Devices	1,244	1,200	1,200	
2290 Maintenance - Equipment	6,904	6,633	7,710	
2292 Maintenance - Software	12,044	60,330	10,376	
2415 Campus Services-PCGC			18,463	
2431 Professional Dues	1,775	1,650	1,860	
2439 Membership/Dues	1,465	1,390	2,310	
2481 PC Acquisition	16,617	6,000	11,500	
2511 Printing	11,742	16,700	16,700	
2523 Office Supplies & Exp	34,707	44,316	40,026	
2524 Postage	31,067	36,163	36,092	
2555 Prof/Spec Svcs - Purchased	358,605	206,874	230,866	
2556 Prof/Spec Svcs - County	14,909	20,000	15,716	
2701 Publications & Legal Notices	5,491	6,270	6,570	
2709 Countywide System Charges	9,491	23,625	29,561	
2840 Special Dept Expense	1,479	1,000	3,000	
2844 Training	7,831	14,500	14,500	
2931 Travel & Transportation	4,820	4,000	4,000	
2932 Mileage	4,752	5,000	5,000	
2933 Lodging	1,127	5,000	5,000	

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 **Auditor-Controller - 10250**

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
2941 County Vehicle Mileage	240	2,000	2,000	
2964 Meals/Food Purchases	2,221	2,500	2,500	
Total Services & Supplies	**$ 562,671**	**$ 502,351**	**$ 504,950**	**$**
Capital Assets				
4451 Equipment	$ 12,847	$	$ 30,000	$
Total Capital Assets	**$ 12,847**	**$**	**$ 30,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 41,061	$
5404 I/T Maintenance - Services	820	1,000	107,018	
5550 I/T - Administration	2,217			
5552 I/T - MIS Services	142,753	142,473	127,647	
5556 I/T - Professional Services		2,000	5,000	
Total Intrafund Transfers Out	**$ 145,790**	**$ 145,473**	**$ 280,726**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (11,900)	$ (48,900)	$ (51,900)	$
5002 I/T - County General Fund	(191,954)	(147,208)	(147,993)	
5004 I/T - Road Fund		(5,500)		
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	
5015 I/T - PC Housing Authority Fund		(1,000)	(3,500)	
Total Intrafund Transfers In	**$ (205,854)**	**$ (204,608)**	**$ (205,393)**	**$**
Total Expenditures / Appropriations	**$ 4,723,133**	**$ 5,056,643**	**$ 5,543,901**	**$**
Net Cost	**$ 2,747,299**	**$ 3,382,601**	**$ 850,369**	**$**

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

Budget Unit **Debt Service Fund - 190**
Function Debt Service
Activity **Other Debt Service - 89360**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 3,248	$ 4,000	$ 5,200	$
6955 Interest with Fiscal Agent	11			
Total Rev from Use of Money & Property	**$ 3,259**	**$ 4,000**	**$ 5,200**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 4,352,603	$ 4,313,027	$ 4,134,621	$
8954 Operating Transfers In	338,882			
Total Other Financing Sources	**$ 4,691,485**	**$ 4,313,027**	**$ 4,134,621**	**$**
Total Revenue	**$ 4,694,744**	**$ 4,317,027**	**$ 4,139,821**	**$**
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	$ 3,612	$ 7,000	$ 7,000	$
2709 Countywide System Charges	4,522	1,531	3,046	
Total Services & Supplies	**$ 8,134**	**$ 8,531**	**$ 10,046**	**$**
Other Charges				
3810 Lease Purchase Principal	$ 2,475,000	$ 2,565,000	$ 2,610,000	$
3830 Lease Purchase Interest	1,858,181	1,764,596	1,537,875	
Total Other Charges	**$ 4,333,181**	**$ 4,329,596**	**$ 4,147,875**	**$**
Intrafund Transfers Out				
5550 I/T - Administration	$ 11,900	$ 8,900	$ 11,900	$
Total Intrafund Transfers Out	**$ 11,900**	**$ 8,900**	**$ 11,900**	**$**
Total Expenditures / Appropriations	**$ 4,353,215**	**$ 4,347,027**	**$ 4,169,821**	**$**
Net Cost	**$ (341,529)**	**$ 30,000**	**$ 30,000**	**$**

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 **Child Support Services - 21720**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 16,618	$ 27,700	$ 27,700	$
Total Rev from Use of Money & Property	**$ 16,618**	**$ 27,700**	**$ 27,700**	**$**
Intergovernmental Revenue				
7133 CS State Admin	$ 1,653,030	$ 2,050,531	$ 2,156,850	$
7236 CS Federal Admin	3,890,778	3,980,444	3,980,444	
7413 State EDP	263,871	257,397	257,397	
Total Intergovernmental Revenue	**$ 5,807,679**	**$ 6,288,372**	**$ 6,394,691**	**$**
Total Revenue	**$ 5,824,297**	**$ 6,316,072**	**$ 6,422,391**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 42,243	$	$ 19,984	$
1002 Salaries and Wages	2,486,340	2,750,052	2,849,977	
1003 Extra Help	16,785	8,323		
1005 Overtime & Call Back	2,153	500		
1006 Sick Leave Payoff		15,000		
1010 Cafeteria Plans (Non-PERS)	66,330	146,086	148,825	
1018 Taxable Meal Reimbursements		200		
1300 P.E.R.S.	558,595	604,573	645,187	
1301 F.I.C.A.	182,612	211,564	214,645	
1303 Other - Post Employment Benefits	222,112	101,509	194,940	
1304 Other - Post Emplymnt Charges (Up Front)	260,680	111,720		
1310 Employee Group Ins	446,071	507,008	508,311	
1315 Workers Comp Insurance		4,326	4,355	
1320 Retired Employee Grp Ins			406,123	
1325 401 (k) Employer Match	2,488	3,750	3,000	
Total Salaries & Benefits	**$ 4,286,409**	**$ 4,464,611**	**$ 4,995,347**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 47,417	$ 63,265	$ 42,000	$
2052 Communication Services - Mobile Devices	6,448	7,200	6,000	
2140 Gen Liability Ins		23,965	22,483	
2290 Maintenance - Equipment	243	500		
2291 Maintenance - Computer Equip	58,672	5,000	26,000	
2292 Maintenance - Software	8,057	13,672	7,000	
2404 Maintenance Services	208	500		
2405 Materials - Bldgs & Impr	1,592			
2414 Records Retention & Destruction	416	2,000	1,000	
2439 Membership/Dues	9,921	14,000	14,000	
2511 Printing	31,259	25,000	25,000	
2522 Other Supplies	5,502	5,000		
2523 Office Supplies & Exp	34,180	20,000	25,000	
2524 Postage	30,332	30,718	25,000	
2555 Prof/Spec Svcs - Purchased	288,415	288,013	280,880	
2556 Prof/Spec Svcs - County	6,236	5,000	5,000	
2561 Legal Services	223			
2709 Countywide System Charges	14,041	12,539	18,312	
2710 Rents & Leases - Equipment	6,559	6,500	14,000	
2711 Rents & Leases - Auto		250		
2727 Rents & Leases - Bldgs & Impr	545,797	558,260	531,205	
2770 Fuels & Lubricants	3,210	3,000	3,000	
2809 Rents and Leases-PC	2,318			
2844 Training	18,732	10,000	10,000	
2860 Library Materials	3,283	3,000	3,000	
2931 Travel & Transportation	1,679	5,000	5,000	
2932 Mileage	512	1,000	1,000	
2933 Lodging	1,463	5,000	5,000	
2941 County Vehicle Mileage	913	500	600	
2955 Prof & Spec Serv & Med	15,780	23,000	20,000	
2964 Meals/Food Purchases	2,182	2,500	3,000	

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 **Child Support Services - 21720**

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
2965 Utilities	12,406	20,000	15,000	
Total Services & Supplies	**$ 1,157,996**	**$ 1,154,382**	**$ 1,108,480**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$ 75,043	$ 139,356	$
Total Other Charges	**$**	**$ 75,043**	**$ 139,356**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 277,951	$ 344,682	$ 47,185	$
5404 I/T Maintenance - Services	6,624	6,199	5,900	
5527 I/T Prof Services A-87 Costs		151,090		
5552 I/T - MIS Services	31,368	33,066	36,123	
5556 I/T - Professional Services	101,823	87,000	90,000	
5880 I/T-Public Safety Srvcs	1,578			
Total Intrafund Transfers Out	**$ 419,344**	**$ 622,037**	**$ 179,208**	**$**
Total Expenditures / Appropriations	**$ 5,863,749**	**$ 6,316,073**	**$ 6,422,391**	**$**
Net Cost	**$ 39,452**	**$ 1**	**$**	**$**

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 **Engineering & Surveying - 11400**

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
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	$ 11,711	$ 10,000	$ 12,000	$
6755 Construction Permits	47,731	40,000	60,000	
6769 Permits	65,966	50,000	78,000	
Total Licenses, Permits & Franchises	**$ 125,408**	**$ 100,000**	**$ 150,000**	**$**
Charges for Services				
8109 Parcel Split Applications	$	$ 8,000	$	$
8128 Planning/Engineering Services	14,311		2,500	
8171 Construction Inspection Fees	502,009	711,377	610,000	
8243 Plan Check Fees	213,128	200,000	350,000	
8259 Environmental Applications	317			
8260 Land Use Applications		3,500	250	
8261 Other Multi Dept Applications	40,075	45,000	45,000	
8269 Planning - At Cost Projects Fees	174,680	220,000	220,000	
8272 Map Check Fees	74,712	62,000	80,000	
8277 Surface Mine & Rec Act (SMARA)	11,180	15,000	15,000	
Total Charges for Services	**$ 1,030,412**	**$ 1,264,877**	**$ 1,322,750**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 80	$ 200	$ 200	$
8764 Miscellaneous Revenues	3,240			
Total Miscellaneous Revenues	**$ 3,320**	**$ 200**	**$ 200**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 20,566	$	$
Total Other Financing Sources	**$**	**$ 20,566**	**$**	**$**
Total Revenue	**$ 1,159,140**	**$ 1,385,643**	**$ 1,472,950**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 123,450	$	$	$
1002 Salaries and Wages	2,233,241	2,332,339	2,297,427	
1005 Overtime & Call Back	8,722	15,000	15,000	
1010 Cafeteria Plans (Non-PERS)	59,404	119,736	114,056	
1018 Taxable Meal Reimbursements	289		300	
1300 P.E.R.S.	505,552	519,337	513,865	
1301 F.I.C.A.	167,717	177,876	171,478	
1303 Other - Post Employment Benefits	173,726	106,134	103,968	
1304 Other - Post Emplymnt Charges (Up Front)		37,240	74,480	
1310 Employee Group Ins	251,369	284,997	271,587	
1315 Workers Comp Insurance	(2)	5,705	8,496	
1320 Retired Employee Grp Ins			194,258	
1325 401 (k) Employer Match	2,250	2,250	3,000	
Total Salaries & Benefits	**$ 3,525,718**	**$ 3,600,614**	**$ 3,767,915**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$ 688	$	$ 1,500	$
2051 Communication Services - Telephone	24,574	30,000	30,000	
2052 Communication Services - Mobile Devices	7,416	6,500	6,500	
2290 Maintenance - Equipment	3,873	4,021	4,822	
2291 Maintenance - Computer Equip		1,000	1,000	
2292 Maintenance - Software	753	7,225	7,225	
2415 Campus Services-PCGC			28,004	
2439 Membership/Dues	2,238	4,000	4,000	
2481 PC Acquisition	11,501	20,566	6,907	
2511 Printing	6,832	6,500	10,000	
2522 Other Supplies	108	500	1,000	
2523 Office Supplies & Exp	3,429	4,000	4,000	
2524 Postage	898	1,200	1,200	
2555 Prof/Spec Svcs - Purchased	27,743	271,750	282,500	
2556 Prof/Spec Svcs - County	9,587	8,000	9,500	
2701 Publications & Legal Notices	871	1,500	1,500	
2709 Countywide System Charges	18,331	27,897	31,259	

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 **Engineering & Surveying - 11400**

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
2727 Rents & Leases - Bldgs & Impr	250			
2744 Small Tools & Instruments	1,183	1,500	2,500	
2838 Special Dept Expense-1099 Reportable	443			
2840 Special Dept Expense	74			
2844 Training	1,605	8,000	20,000	
2931 Travel & Transportation	25	2,000	2,000	
2932 Mileage	93	2,000	1,000	
2933 Lodging	468	1,500	1,500	
2941 County Vehicle Mileage	80,419	90,000	90,000	
2964 Meals/Food Purchases	1,062	500	2,500	
Total Services & Supplies	**$ 204,464**	**$ 500,159**	**$ 550,417**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 297,869	$ 930,602	$ 441,700	$
Total Other Charges	**$ 297,869**	**$ 930,602**	**$ 441,700**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 48,750	$	$	$
Total Other Financing Uses	**$ 48,750**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 28,806	$
5404 I/T Maintenance - Services	87,788	96,457	82,280	
5405 I/T Maintenance - Bldgs & Improvements		2,000	2,000	
5550 I/T - Administration	356,891	447,113	549,696	
5552 I/T - MIS Services	79,718	81,516	77,244	
5965 I/T Utilities	39,171	40,000	33,216	
Total Intrafund Transfers Out	**$ 563,568**	**$ 667,086**	**$ 773,242**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (23,830)	$ (20,000)	$ (24,000)	$
5004 I/T - Road Fund	(76,693)	(130,000)	(95,000)	
5008 I/T - County Office Bldg Fund	(75,840)	(75,000)	(34,980)	
Total Intrafund Transfers In	**$ (176,363)**	**$ (225,000)**	**$ (153,980)**	**$**
Total Expenditures / Appropriations	**$ 4,464,006**	**$ 5,473,461**	**$ 5,379,294**	**$**
Net Cost	**$ 3,304,866**	**$ 4,087,818**	**$ 3,906,344**	**$**

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 **Building Inspection - 22220**

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
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	$ 4,980	$ 4,300	$ 5,000	$
6755 Construction Permits	2,540,262	2,193,098	3,205,257	
6763 Energy Review Fees	84,784	75,000	105,000	
Total Licenses, Permits & Franchises	**$ 2,630,026**	**$ 2,272,398**	**$ 3,315,257**	**$**
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	$ 3,426	$ 1,000	$ 1,000	$
Total Fines, Forfeits & Penalties	**$ 3,426**	**$ 1,000**	**$ 1,000**	**$**
Charges for Services				
8130 Defensible Space Program	$ 18,074	$ 20,000	$ 20,000	$
8139 Hazardous Vegetation Abatement Prgm		200,000	200,000	
8193 Other Services	244,434		246,349	
8264 TRPA	75,932	60,000	110,000	
Total Charges for Services	**$ 338,440**	**$ 280,000**	**$ 576,349**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 6,400	$	$
Total Other Financing Sources	**$**	**$ 6,400**	**$**	**$**
Total Revenue	**$ 2,971,892**	**$ 2,559,798**	**$ 3,892,606**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 18,890	$	$	$
1002 Salaries and Wages	1,404,638	1,643,151	1,898,899	
1003 Extra Help	72,057		116,000	
1005 Overtime & Call Back	12,136		30,000	
1010 Cafeteria Plans (Non-PERS)	39,912	91,913	104,609	
1018 Taxable Meal Reimbursements	102			
1300 P.E.R.S.	315,336	347,406	414,290	
1301 F.I.C.A.	112,984	123,222	141,122	
1303 Other - Post Employment Benefits	128,059	86,640	99,636	
1304 Other - Post Emplymnt Charges (Up Front)	37,240	74,480	74,480	
1310 Employee Group Ins	196,386	216,662	284,000	
1315 Workers Comp Insurance		22,344	44,052	
1320 Retired Employee Grp Ins			292,560	
1325 401 (k) Employer Match	750	750	750	
Total Salaries & Benefits	**$ 2,338,490**	**$ 2,606,568**	**$ 3,500,398**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$ 2,473	$ 3,500	$ 3,500	$
2050 Communication Services - Radio	4,320	2,400		
2051 Communication Services - Telephone	29,020	35,000	35,000	
2052 Communication Services - Mobile Devices	5,763	10,000	10,000	
2277 Auto - Towing		2,000	2,000	
2290 Maintenance - Equipment		3,541	4,806	
2292 Maintenance - Software	19,070	63,425	30,293	
2415 Campus Services-PCGC			14,828	
2439 Membership/Dues	1,315	1,000	1,000	
2481 PC Acquisition	17,496	6,400	4,600	
2511 Printing	24,471	25,000	25,791	
2522 Other Supplies	187	2,000	3,000	
2523 Office Supplies & Exp	3,247	8,000	9,000	
2524 Postage	1,630	5,430	5,684	
2555 Prof/Spec Svcs - Purchased	89,219	324,500	599,500	
2556 Prof/Spec Svcs - County	1,156			
2701 Publications & Legal Notices	442	14,000	14,000	
2709 Countywide System Charges	16,333	29,885	36,174	
2744 Small Tools & Instruments	988	1,000	1,000	
2840 Special Dept Expense	1,855			
2844 Training	3,847	13,000	13,000	
2931 Travel & Transportation	291	500	500	
2932 Mileage	232			

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 **Building Inspection - 22220**

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
2933 Lodging	551			
2941 County Vehicle Mileage	66,514	85,000	100,000	
2964 Meals/Food Purchases	108	500	500	
Total Services & Supplies	**$ 290,528**	**$ 636,081**	**$ 914,176**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 248,686	$ 594,298	$ 282,484	$
Total Other Charges	**$ 248,686**	**$ 594,298**	**$ 282,484**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 48,750	$	$	$
Total Other Financing Uses	**$ 48,750**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 23,569	$
5404 I/T Maintenance - Services	70,865	67,478	73,080	
5405 I/T Maintenance - Bldgs & Improvements		2,000	2,000	
5550 I/T - Administration	980,242	973,782	1,412,064	
5552 I/T - MIS Services	69,908	74,471	78,101	
5556 I/T - Professional Services	44,570	61,195	52,651	
5965 I/T Utilities	28,006	34,000	35,510	
Total Intrafund Transfers Out	**$ 1,193,591**	**$ 1,212,926**	**$ 1,676,975**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$	$	$ (31,748)	$
Total Intrafund Transfers In	**$**	**$**	**$ (31,748)**	**$**
Total Expenditures / Appropriations	**$ 4,120,045**	**$ 5,049,873**	**$ 6,342,285**	**$**
Net Cost	**$ 1,148,153**	**$ 2,490,075**	**$ 2,449,679**	**$**

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 **Community Development / Resource Agency - 22240**

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
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	$ 3,113	$	$	$
Total Intergovernmental Revenue	**$ 3,113**	**$**	**$**	**$**
Charges for Services				
8110 Admin Services - Admin Support	$ 11,170	$ 8,500	$	$
8116 NSF & Misc Fees	148			
8132 GIS Data Fees	815			
8135 Planning Applications	150			
8214 RDA Grant Mgmt Services		20,308	6,000	
8218 Forms and Photocopies	1,302	500	500	
8243 Plan Check Fees	2,230	3,000	3,000	
8269 Planning - At Cost Projects Fees	21,264	35,000	38,433	
8790 Program Income	587			
Total Charges for Services	**$ 37,666**	**$ 67,308**	**$ 47,933**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 29	$	$	$
8764 Miscellaneous Revenues	156			
Total Miscellaneous Revenues	**$ 185**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 39,679	$ 13,000	$	$
Total Other Financing Sources	**$ 39,679**	**$ 13,000**	**$**	**$**
Total Revenue	**$ 80,643**	**$ 80,308**	**$ 47,933**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 2,061,771	$ 2,278,049	$ 2,577,166	$
1003 Extra Help	30,519		7,500	
1005 Overtime & Call Back	4,652			
1010 Cafeteria Plans (Non-PERS)	50,075	103,037	113,604	
1018 Taxable Meal Reimbursements	491			
1300 P.E.R.S.	475,578	527,865	600,267	
1301 F.I.C.A.	148,641	170,668	181,214	
1303 Other - Post Employment Benefits	195,407	121,296	138,624	
1304 Other - Post Emplymnt Charges (Up Front)	18,620		37,240	
1310 Employee Group Ins	343,210	372,348	440,333	
1315 Workers Comp Insurance		4,462	8,828	
1320 Retired Employee Grp Ins			60,971	
1325 401 (k) Employer Match	3,754	3,750	4,500	
Total Salaries & Benefits	**$ 3,332,718**	**$ 3,581,475**	**$ 4,170,247**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 57,981	$ 52,000	$ 60,000	$
2052 Communication Services - Mobile Devices	1,361	3,000	3,000	
2290 Maintenance - Equipment	5,709	10,000	6,322	
2291 Maintenance - Computer Equip	6,965	8,000	8,000	
2292 Maintenance - Software	48,501	46,625	70,948	
2415 Campus Services-PCGC			12,259	
2439 Membership/Dues	632	550	550	
2481 PC Acquisition	27,553	13,000	38,400	
2511 Printing	11,607	15,000	12,000	
2522 Other Supplies	1,859	4,000	3,000	
2523 Office Supplies & Exp	11,037	15,000	12,000	
2524 Postage	5,029	4,002	5,500	
2555 Prof/Spec Svcs - Purchased	52,978	24,500	7,500	
2701 Publications & Legal Notices	273	2,000	2,000	
2709 Countywide System Charges	24,024	45,227	55,493	
2727 Rents & Leases - Bldgs & Impr	361			
2840 Special Dept Expense	690	5,050		
2844 Training	1,398	5,050	8,000	
2931 Travel & Transportation	3,638	1,200	4,000	
2932 Mileage	271	2,000	1,000	

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 **Community Development / Resource Agency - 22240**

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
2933 Lodging	1,501		2,000	
2941 County Vehicle Mileage	3,667	4,000	8,000	
2964 Meals/Food Purchases	182	500	500	
Total Services & Supplies	**$ 267,217**	**$ 260,704**	**$ 320,472**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 280,373	$ 209,580	$ 592,798	$
Total Other Charges	**$ 280,373**	**$ 209,580**	**$ 592,798**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 111,097	$	$	$
Total Other Financing Uses	**$ 111,097**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 33,611	$
5404 I/T Maintenance - Services	48,820	43,169	43,593	
5405 I/T Maintenance - Bldgs & Improvements		5,000	5,000	
5552 I/T - MIS Services	113,681	115,732	121,078	
5555 I/T Prof/Special Services - Purchased	1,500			
5556 I/T - Professional Services	17,865	39,952	76,041	
5965 I/T Utilities	13,239	20,000	16,188	
Total Intrafund Transfers Out	**$ 195,105**	**$ 223,853**	**$ 295,511**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (2,263,632)	$ (2,536,556)	$ (3,086,214)	$
5004 I/T - Road Fund	(59,333)	(50,000)	(85,000)	
5008 I/T - County Office Bldg Fund	(44,474)	(25,000)		
Total Intrafund Transfers In	**$ (2,367,439)**	**$ (2,611,556)**	**$ (3,171,214)**	**$**
Total Expenditures / Appropriations	**$ 1,819,071**	**$ 1,664,056**	**$ 2,207,814**	**$**
Net Cost	**$ 1,738,428**	**$ 1,583,748**	**$ 2,159,881**	**$**

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 **Planning Department - 22330**

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
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	$ 14,910	$ 14,000	$ 15,000	$
6755 Construction Permits	79,098	65,000	98,000	
Total Licenses, Permits & Franchises	**$ 94,008**	**$ 79,000**	**$ 113,000**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 58,054	$	$	$
7326 Federal - Other	475,840	774,450		
7473 APCD Clean Air Grant	62,668			
Total Intergovernmental Revenue	**$ 596,562**	**$ 774,450**	**$**	**$**
Charges for Services				
8109 Parcel Split Applications	$ 45,118	$ 36,000	$ 60,000	$
8135 Planning Applications	30,126	30,000	33,000	
8142 Recording Fees	(50)			
8212 Other General Reimbursement	85,192	145,000	157,000	
8214 RDA Grant Mgmt Services	2,438	82,789	83,000	
8259 Environmental Applications	24,194	35,000	35,000	
8260 Land Use Applications	23,467	25,000	25,000	
8261 Other Multi Dept Applications	62,376	65,000	65,000	
8264 TRPA	41,362	50,000	66,000	
8269 Planning - At Cost Projects Fees	284,670	307,531	315,000	
8790 Program Income	1,000			
Total Charges for Services	**$ 599,893**	**$ 776,320**	**$ 839,000**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 3	$	$	$
Total Miscellaneous Revenues	**$ 3**	**$**	**$**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 28,480	$ 45,000	$	$
8954 Operating Transfers In		6,969		
Total Other Financing Sources	**$ 28,480**	**$ 51,969**	**$**	**$**
Total Revenue	**$ 1,318,946**	**$ 1,681,739**	**$ 952,000**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 1,556,443	$ 1,600,901	$ 1,713,783	$
1003 Extra Help	3,447	97,000	97,000	
1005 Overtime & Call Back	1,664	30,000	20,000	
1010 Cafeteria Plans (Non-PERS)	42,855	87,591	88,635	
1018 Taxable Meal Reimbursements	1,261			
1300 P.E.R.S.	347,702	360,064	379,870	
1301 F.I.C.A.	118,581	124,485	130,181	
1303 Other - Post Employment Benefits	123,645	73,644	77,976	
1310 Employee Group Ins	190,040	203,235	242,400	
1315 Workers Comp Insurance	1	17,782	38,557	
1320 Retired Employee Grp Ins			168,748	
1325 401 (k) Employer Match	1,223	1,500	2,250	
Total Salaries & Benefits	**$ 2,386,862**	**$ 2,596,202**	**$ 2,959,400**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 71,744	$ 42,000	$ 45,000	$
2052 Communication Services - Mobile Devices	1,360	2,000	2,000	
2290 Maintenance - Equipment		3,541	4,222	
2292 Maintenance - Software		3,625	2,549	
2415 Campus Services-PCGC			26,721	
2439 Membership/Dues	941		1,000	
2481 PC Acquisition	10,869	6,969	9,100	
2511 Printing	40,969	65,000	57,000	
2522 Other Supplies	267	500	500	
2523 Office Supplies & Exp	5,352	5,500	6,000	
2524 Postage	5,227	10,720	11,000	
2542 Court Reporting Outside Vendor		2,000	1,000	
2554 Commissioner's Fees	8,100	9,000	9,000	

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 **Planning Department - 22330**

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
2555 Prof/Spec Svcs - Purchased	1,120,866	1,437,196	1,382,696	
2556 Prof/Spec Svcs - County	703	1,000	1,000	
2701 Publications & Legal Notices	12,041	10,000	10,000	
2709 Countywide System Charges	14,769	29,557	33,356	
2727 Rents & Leases - Bldgs & Impr	5,691		8,000	
2839 Recording Fees	3,529	500	2,000	
2840 Special Dept Expense	70			
2844 Training	1,688	1,000	4,500	
2931 Travel & Transportation	2,427	2,000	2,500	
2932 Mileage	4,910	4,000	5,000	
2933 Lodging	966	1,000	1,500	
2941 County Vehicle Mileage	9,722	15,000	15,000	
2964 Meals/Food Purchases	1,655	2,000	2,000	
Total Services & Supplies	**$ 1,323,866**	**$ 1,654,108**	**$ 1,642,644**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 231,408	$ 609,881	$ 448,196	$
Total Other Charges	**$ 231,408**	**$ 609,881**	**$ 448,196**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 48,750	$	$	$
Total Other Financing Uses	**$ 48,750**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 22,064	$
5404 I/T Maintenance - Services	100,158	92,057	87,541	
5405 I/T Maintenance - Bldgs & Improvements		1,000	1,000	
5550 I/T - Administration	915,612	1,069,802	1,026,347	
5552 I/T - MIS Services	62,406	64,983	64,965	
5965 I/T Utilities	43,362	52,276	34,393	
Total Intrafund Transfers Out	**$ 1,121,538**	**$ 1,280,118**	**$ 1,236,310**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (109,684)	$ (121,147)	$ (145,935)	$
5004 I/T - Road Fund	(838)			
5008 I/T - County Office Bldg Fund	(315)			
5026 I/T - Advertising & Promotion Fund	(43,501)			
Total Intrafund Transfers In	**$ (154,338)**	**$ (121,147)**	**$ (145,935)**	**$**
Total Expenditures / Appropriations	**$ 4,958,086**	**$ 6,019,162**	**$ 6,140,615**	**$**
Net Cost	**$ 3,639,140**	**$ 4,337,423**	**$ 5,188,615**	**$**

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

Budget Unit **Low & Moderate Income Housing Asset Fund**
Function General
Activity **Housing - 32560**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 35,819	$	$ 20,000	$
6970 Investment Income	(23,000)			
Total Rev from Use of Money & Property	**$ 12,819**	**$**	**$ 20,000**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 163,004	$	$	$
7344 Federal Aid	339,886			
Total Intergovernmental Revenue	**$ 502,890**	**$**	**$**	**$**
Charges for Services				
8214 RDA Grant Mgmt Services	$ 19,098	$ 64,000	$ 78,450	$
8790 Program Income	89,175			
8791 Principal Income-Loan Repayments	5,882			
8792 Interest Income-Loan Repayments	4,108			
Total Charges for Services	**$ 118,263**	**$ 64,000**	**$ 78,450**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 751,848	$ 353,032	$ 353,380	$
8954 Operating Transfers In	113,292	435,118	445,118	
Total Other Financing Sources	**$ 865,140**	**$ 788,150**	**$ 798,498**	**$**
Total Revenue	**$ 1,499,112**	**$ 852,150**	**$ 896,948**	**$**
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	$	$ 1,808	$ 1,808	$
2292 Maintenance - Software	4,475		4,500	
2500 Special Contributions	(997,860)			
2511 Printing	72			
2523 Office Supplies & Exp		200	200	
2524 Postage	17	50	50	
2555 Prof/Spec Svcs - Purchased	37,972	19,000	11,000	
2556 Prof/Spec Svcs - County		1,342		
2701 Publications & Legal Notices	942	450	200	
2709 Countywide System Charges	932			
2839 Recording Fees	50			
2840 Special Dept Expense	1,432,671			
2847 Bond Service Charges	1,800			
2941 County Vehicle Mileage		2,400		
Total Services & Supplies	**$ 481,071**	**$ 25,250**	**$ 17,758**	**$**
Other Charges				
3761 RDA Loans	$ 27,744	$ 1,772,487	$ 1,772,487	$
3768 IIG Loans	502,890			
3801 Bond Principal	100,000	105,000	110,000	
3803 Long-Term Debt Repaid	958,923			
3826 Bond Interest	328,793	327,718	327,718	
3838 Interest on Other L/T Debt	233,603			
Total Other Charges	**$ 2,151,953**	**$ 2,205,205**	**$ 2,210,205**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 113,292	$	$	$
3780 Contrib to Other Funds	2,262			
Total Other Financing Uses	**$ 115,554**	**$**	**$**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 110	$	$	$
5556 I/T - Professional Services	87,681	41,150	88,440	
Total Intrafund Transfers Out	**$ 87,791**	**$ 41,150**	**$ 88,440**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (75,851)	$	$	$
Total Intrafund Transfers In	**$ (75,851)**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 2,760,518**	**$ 2,271,605**	**$ 2,316,403**	**$**
Net Cost	**$ 1,261,406**	**$ 1,419,455**	**$ 1,419,455**	**$**

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 Clerk-Recorder - 22300**

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
Revenue				
Taxes				
6168 Real Property Transfer Tax	$ 3,438,573	$ 2,600,000	$ 2,800,000	$
Total Taxes	**$ 3,438,573**	**$ 2,600,000**	**$ 2,800,000**	**$**
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	$ 1,924	$	$	$
Total Fines, Forfeits & Penalties	**$ 1,924**	**$**	**$**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 84,866	$ 10,000	$ 443,000	$
Total Intergovernmental Revenue	**$ 84,866**	**$ 10,000**	**$ 443,000**	**$**
Charges for Services				
8117 Election Services	$ 971,977	$	$ 750,000	$
8141 Civil Process Services	22,780	20,000	16,000	
8150 County Clerk Fees	402,639	392,500	400,000	
8152 Electronic Recording Fees	11,269	167,532	130,327	
8155 Recording Fees Recorder	1,952,773	1,525,000	1,486,000	
8156 Micrographic Fees	247,484	619,812	769,636	
8157 Recording Fees Vital Statistics	10,161	5,800	6,200	
8159 Redaction Fees	13,260	85,257	78,672	
8218 Forms and Photocopies	6,448	3,000	3,000	
8254 Recorders Automation Fees	873,393	1,486,470	1,504,095	
8312 Candidates Statement Fees	44,895	23,500	33,500	
Total Charges for Services	**$ 4,557,079**	**$ 4,328,871**	**$ 5,177,430**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 45	$	$	$
8766 Cash Overage	6,609	4,000	4,000	
Total Miscellaneous Revenues	**$ 6,654**	**$ 4,000**	**$ 4,000**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 25,000	$	$
Total Other Financing Sources	**$**	**$ 25,000**	**$**	**$**
Total Revenue	**$ 8,089,096**	**$ 6,967,871**	**$ 8,424,430**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 13,065	$ 19,000	$ 19,000	$
1002 Salaries and Wages	2,975,298	3,533,085	3,584,845	
1003 Extra Help	213,275	297,000	67,472	
1005 Overtime & Call Back	50,850	54,775	61,800	
1010 Cafeteria Plans (Non-PERS)	76,045	174,475	176,246	
1018 Taxable Meal Reimbursements	851	950	950	
1300 P.E.R.S.	681,045	800,666	841,687	
1301 F.I.C.A.	236,409	288,661	279,188	
1303 Other - Post Employment Benefits	356,655	242,592	242,592	
1304 Other - Post Emplymnt Charges (Up Front)		260,700	186,200	
1310 Employee Group Ins	517,231	652,210	675,529	
1315 Workers Comp Insurance	(2)	15,407	26,566	
1320 Retired Employee Grp Ins			217,333	
1325 401 (k) Employer Match	2,792	5,250	5,250	
Total Salaries & Benefits	**$ 5,123,514**	**$ 6,344,771**	**$ 6,384,658**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 89,894	$ 102,714	$ 102,714	$
2052 Communication Services - Mobile Devices	7,164	6,600	6,600	
2290 Maintenance - Equipment	31,473	50,385	48,385	
2291 Maintenance - Computer Equip	14,489	109,453	94,937	
2292 Maintenance - Software	295,234	230,934	254,038	
2415 Campus Services-PCGC			57,184	
2439 Membership/Dues	2,661	4,200	3,950	
2461 Dept Cash Shortage	93			
2481 PC Acquisition	3,181	47,500	19,900	
2511 Printing	40,201	67,200	68,250	
2522 Other Supplies	23,815	38,633	46,133	

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 Clerk-Recorder - 22300**

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
2523 Office Supplies & Exp	41,843	48,250	48,250	
2524 Postage	210,592	248,665	253,065	
2555 Prof/Spec Svcs - Purchased	118,137	393,769	643,950	
2701 Publications & Legal Notices	7,186	10,500	9,500	
2709 Countywide System Charges	14,615	40,440	47,994	
2727 Rents & Leases - Bldgs & Impr	70,700	89,585	33,841	
2770 Fuels & Lubricants	840	1,200	1,200	
2831 Precinct Costs	343,437	377,650	452,902	
2832 Election Outreach Costs	1,080	7,500	8,500	
2833 Voter Registration Supplies	1,907	5,000	5,000	
2834 Election Supplies	19,010	25,000	25,000	
2835 Ballot Printing & Materials	355,497	477,500	477,500	
2840 Special Dept Expense	1,320	3,250	3,250	
2844 Training	2,150	31,150	31,150	
2860 Library Materials	9,845	9,700	9,700	
2931 Travel & Transportation	1,621	13,500	15,500	
2932 Mileage	1,907	4,100	3,000	
2933 Lodging	2,266	8,250	9,250	
2941 County Vehicle Mileage	9,947	19,500	16,250	
2964 Meals/Food Purchases	835	3,900	3,400	
2965 Utilities	9,437	10,070	10,070	
Total Services & Supplies	**$ 1,732,377**	**$ 2,486,098**	**$ 2,810,363**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 1,333,482	$
Total Other Charges	**$**	**$**	**$ 1,333,482**	**$**
Capital Assets				
4451 Equipment	$	$ 120,750	$ 594,000	$
Total Capital Assets	**$**	**$ 120,750**	**$ 594,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 59,293	$
5404 I/T Maintenance - Services	13,495	26,540	253,571	
5552 I/T - MIS Services	176,599	187,616	192,468	
5556 I/T - Professional Services	36,902	29,519	7,519	
5880 I/T-Public Safety Srvcs	10,161	10,800	10,800	
Total Intrafund Transfers Out	**$ 237,157**	**$ 254,475**	**$ 523,651**	**$**
Intrafund Transfers In				
5004 I/T - Road Fund	$ (400)	$	$	$
Total Intrafund Transfers In	**$ (400)**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 7,092,648**	**$ 9,206,094**	**$ 11,646,154**	**$**
Net Cost	**$ (996,448)**	**$ 2,238,223**	**$ 3,221,724**	**$**

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 Counsel - 10450**

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
Revenue				
Charges for Services				
8112 DPW Administrative Services	$	$ 6,000	$ 1,500	$
8120 Legal Services - Insurance	967,068	1,000,000	1,040,000	
8122 Legal Services	240,400	120,000	128,000	
8212 Other General Reimbursement	3,488		12,000	
8269 Planning - At Cost Projects Fees	84,179	25,000	25,000	
8527 Transfer In A-87 Costs			1,513,714	
Total Charges for Services	**$ 1,295,135**	**$ 1,151,000**	**$ 2,720,214**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 3,080	$ 3,000	$	$
8764 Miscellaneous Revenues	51,787		3,500	
Total Miscellaneous Revenues	**$ 54,867**	**$ 3,000**	**$ 3,500**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 15,000	$	$
Total Other Financing Sources	**$**	**$ 15,000**	**$**	**$**
Total Revenue	**$ 1,350,002**	**$ 1,169,000**	**$ 2,723,714**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 129,653	$	$	$
1002 Salaries and Wages	2,313,244	2,481,594	2,632,130	
1003 Extra Help	5,909	63,740	29,890	
1005 Overtime & Call Back	603			
1010 Cafeteria Plans (Non-PERS)	24,492	52,276	54,170	
1018 Taxable Meal Reimbursements	25			
1300 P.E.R.S.	589,012	705,116	722,273	
1301 F.I.C.A.	145,343	155,144	188,874	
1303 Other - Post Employment Benefits	146,771	97,470	103,968	
1304 Other - Post Emplymnt Charges (Up Front)		55,860		
1310 Employee Group Ins	247,809	304,275	272,710	
1315 Workers Comp Insurance		22		
1320 Retired Employee Grp Ins			83,319	
1325 401 (k) Employer Match	10,594	16,875	18,000	
Total Salaries & Benefits	**$ 3,613,455**	**$ 3,932,372**	**$ 4,105,334**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 19,408	$ 22,000	$ 22,000	$
2052 Communication Services - Mobile Devices	741	700	700	
2257 Witness Fees	825			
2290 Maintenance - Equipment	675	700	700	
2431 Professional Dues		5,000	5,000	
2439 Membership/Dues	5,780	7,000	7,000	
2456 Misc Expense	435			
2481 PC Acquisition	5,307	15,000	4,500	
2511 Printing	16,242	15,000	15,000	
2521 Operating Supplies		6,455	6,455	
2522 Other Supplies	887	1,000	1,000	
2523 Office Supplies & Exp	9,275	9,000	11,000	
2524 Postage	1,529	1,500	3,480	
2555 Prof/Spec Svcs - Purchased	84,806	238,462	240,000	
2556 Prof/Spec Svcs - County	14,049	15,274	15,000	
2709 Countywide System Charges	5,866	5,194	9,105	
2710 Rents & Leases - Equipment	749	1,000	1,000	
2840 Special Dept Expense	26,144	33,557	33,557	
2844 Training	5,880	14,000	14,000	
2860 Library Materials	31,426	30,000	32,000	
2931 Travel & Transportation	1,316	3,000	3,000	
2932 Mileage	2,282	3,000	3,000	
2933 Lodging	2,372			
2941 County Vehicle Mileage	2,858	1,700	2,000	
2964 Meals/Food Purchases	40			

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 Counsel - 10450**

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
Total Services & Supplies	**$ 238,892**	**$ 428,542**	**$ 429,497**	**$**
Other Charges				
3929 Judgments and Damages - non-reportable	$ 696	$	$	$
3932 Non-Tort Litigation	38,257			
Total Other Charges	**$ 38,953**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 24,273	$
5404 I/T Maintenance - Services	1,511		82,587	
5405 I/T Maintenance - Bldgs & Improvements		1,000		
5552 I/T - MIS Services	69,199	69,871	79,397	
Total Intrafund Transfers Out	**$ 70,710**	**$ 70,871**	**$ 186,257**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (965,036)	$ (1,105,191)	$ (1,262,350)	$
5008 I/T - County Office Bldg Fund	(138,661)			
Total Intrafund Transfers In	**$ (1,103,697)**	**$ (1,105,191)**	**$ (1,262,350)**	**$**
Total Expenditures / Appropriations	**$ 2,858,313**	**$ 3,326,594**	**$ 3,458,738**	**$**
Net Cost	**$ 1,508,311**	**$ 2,157,594**	**$ 735,024**	**$**

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
Revenue				
Taxes				
6156 Sales & Use Taxes	$ 61,718	$ 65,000	$ 88,792	$
Total Taxes	**$ 61,718**	**$ 65,000**	**$ 88,792**	**$**
Charges for Services				
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	
Total Charges for Services	**$ 164,503**	**$ 327,243**	**$ 3,737,229**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 14,969	$ 155,241	$	$
8954 Operating Transfers In		20,000	13,900	
Total Other Financing Sources	**$ 14,969**	**$ 175,241**	**$ 13,900**	**$**
Total Revenue	**$ 241,190**	**$ 567,484**	**$ 3,839,921**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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 Emplymnt 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	
Total Salaries & Benefits	**$ 4,115,232**	**$ 4,141,901**	**$ 4,291,398**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 484,117**	**$ 761,441**	**$ 805,817**	**$**
Intrafund Transfers Out				

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	$	$	$ 31,541	$
5404 I/T Maintenance - Services	16,325	5,600	91,258	
5550 I/T - Administration	4,041		41,489	
5552 I/T - MIS Services	83,172	83,097	82,527	
5556 I/T - Professional Services	3,984	41,244		
5965 I/T Utilities	1,592	1,700	45,259	
Total Intrafund Transfers Out	**$ 109,114**	**$ 131,641**	**$ 292,074**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (90,972)	$ (150,407)	$ (130,561)	$
5010 I/T - Fire Protection Fund	(59,773)	(51,081)	(50,451)	
Total Intrafund Transfers In	**$ (150,745)**	**$ (201,488)**	**$ (181,012)**	**$**
Total Expenditures / Appropriations	**$ 4,557,718**	**$ 4,833,495**	**$ 5,208,277**	**$**
Net Cost	**$ 4,316,528**	**$ 4,266,011**	**$ 1,368,356**	**$**

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
Revenue				
Charges for Services				
8212 Other General Reimbursement	$ 1,430	$	$ 1,500	$
Total Charges for Services	**$ 1,430**	**$**	**$ 1,500**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 33	$	$	$
Total Miscellaneous Revenues	**$ 33**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 14,000	$	$
Total Other Financing Sources	**$**	**$ 14,000**	**$**	**$**
Total Revenue	**$ 1,463**	**$ 14,000**	**$ 1,500**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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 Emplymnt 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	
Total Salaries & Benefits	**$ 1,166,485**	**$ 1,874,039**	**$ 2,064,135**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 186,250**	**$ 271,237**	**$ 308,175**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 608,281	$
Total Other Charges	**$**	**$**	**$ 608,281**	**$**
Intrafund Transfers Out				
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			
Total Intrafund Transfers Out	**$ 193,027**	**$ 89,569**	**$ 177,455**	**$**
Total Expenditures / Appropriations	**$ 1,545,762**	**$ 2,234,845**	**$ 3,158,046**	**$**
Net Cost	**$ 1,544,299**	**$ 2,220,845**	**$ 3,156,546**	**$**

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 **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
Revenue				
Charges for Services				
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	
Total Charges for Services	**$ 69,723**	**$ 97,727**	**$ 47,500**	**$**
Total Revenue	**$ 69,723**	**$ 97,727**	**$ 47,500**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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	
Total Salaries & Benefits	**$ 521,797**	**$ 578,712**	**$ 648,836**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 172,632**	**$ 286,887**	**$ 273,695**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 116,362	$
Total Other Charges	**$**	**$**	**$ 116,362**	**$**
Intrafund Transfers Out				
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	
Total Intrafund Transfers Out	**$ 17,800**	**$ 28,758**	**$ 48,776**	**$**
Total Expenditures / Appropriations	**$ 712,229**	**$ 894,357**	**$ 1,087,669**	**$**
Net Cost	**$ 642,506**	**$ 796,630**	**$ 1,040,169**	**$**

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
Revenue				
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	$ 114,044	$ 15,385	$	$
Total Intergovernmental Revenue	**$ 114,044**	**$ 15,385**	**$**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 11,295	$ 46,915	$ 26,813	$
Total Charges for Services	**$ 11,295**	**$ 46,915**	**$ 26,813**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 3,565	$ 7,500	$ 15,000	$
Total Miscellaneous Revenues	**$ 3,565**	**$ 7,500**	**$ 15,000**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 185,000	$ 193,972	$	$
Total Other Financing Sources	**$ 185,000**	**$ 193,972**	**$**	**$**
Total Revenue	**$ 313,904**	**$ 263,772**	**$ 41,813**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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 Emplymnt 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				
Total Salaries & Benefits	**$ 413,690**	**$ 592,584**	**$ 632,121**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 556,457**	**$ 674,294**	**$ 675,691**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 301,232	$
Total Other Charges	**$**	**$**	**$ 301,232**	**$**

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
Intrafund Transfers Out				
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	
Total Intrafund Transfers Out	**$ 100,615**	**$ 81,664**	**$ 167,028**	**$**
Intrafund Transfers In				
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)	
Total Intrafund Transfers In	**$ (185,000)**	**$ (276,600)**	**$ (430,100)**	**$**
Total Expenditures / Appropriations	**$ 885,762**	**$ 1,071,942**	**$ 1,345,972**	**$**
Net Cost	**$ 571,858**	**$ 808,170**	**$ 1,304,159**	**$**

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
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	$	$	$ 445,657	$
Total Charges for Services	**$**	**$**	**$ 445,657**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 2,000	$	$
Total Other Financing Sources	**$**	**$ 2,000**	**$**	**$**
Total Revenue	**$**	**$ 2,000**	**$ 445,657**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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 Emplymnt 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	
Total Salaries & Benefits	**$ 312,664**	**$ 311,065**	**$ 524,772**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 186,706**	**$ 253,082**	**$ 293,468**	**$**
Intrafund Transfers Out				
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	
Total Intrafund Transfers Out	**$ 33,670**	**$ 102,460**	**$ 35,780**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (109,250)	$ (108,800)	$	$
Total Intrafund Transfers In	**$ (109,250)**	**$ (108,800)**	**$**	**$**
Total Expenditures / Appropriations	**$ 423,790**	**$ 557,807**	**$ 854,020**	**$**

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
Net Cost	$ 423,790	$ 555,807	$ 408,363	$

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 2,400	$ 900	$ 900	$
Total Licenses, Permits & Franchises	**$ 2,400**	**$ 900**	**$ 900**	**$**
Intergovernmental Revenue				
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	
Total Intergovernmental Revenue	**$ 1,081,084**	**$ 1,378,385**	**$ 1,125,309**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 10,561	$	$	$
8219 Casino - Sales Tax In Lieu	530			
Total Charges for Services	**$ 11,091**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 239	$ 1,200	$	$
Total Other Financing Sources	**$ 239**	**$ 1,200**	**$**	**$**
Total Revenue	**$ 1,094,814**	**$ 1,380,485**	**$ 1,126,209**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
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 Emplymnt 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	
Total Salaries & Benefits	**$ 1,155,405**	**$ 582,745**	**$ 587,809**	**$**
Services & Supplies				
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	
Total Services & Supplies	**$ 377,844**	**$ 586,620**	**$ 927,660**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 230,547	$
Total Other Charges	**$**	**$**	**$ 230,547**	**$**
Capital Assets				
4451 Equipment	$ 6,496	$	$	$
Total Capital Assets	**$ 6,496**	**$**	**$**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 499,390	$ 667,082	$	$
Total Other Financing Uses	**$ 499,390**	**$ 667,082**	**$**	**$**
Intrafund Transfers Out				
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	
Total Intrafund Transfers Out	**$ 174,180**	**$ 203,202**	**$ 92,029**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (184,581)	$ (144,378)	$	$
5010 I/T - Fire Protection Fund	(46,000)	(46,000)	(46,000)	
Total Intrafund Transfers In	**$ (230,581)**	**$ (190,378)**	**$ (46,000)**	**$**
Total Expenditures / Appropriations	**$ 1,982,734**	**$ 1,849,271**	**$ 1,792,045**	**$**
Net Cost	**$ 887,920**	**$ 468,786**	**$ 665,836**	**$**

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 **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
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	$	$ 200,000	$ 200,000	$
Total Intergovernmental Revenue	**$**	**$ 200,000**	**$ 200,000**	**$**
Total Revenue	**$**	**$ 200,000**	**$ 200,000**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1003 Extra Help	$	$ 50,000	$ 50,000	$
1005 Overtime & Call Back		25,000	25,000	
Total Salaries & Benefits	**$**	**$ 75,000**	**$ 75,000**	**$**
Services & Supplies				
2052 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	
Total Services & Supplies	**$**	**$ 125,000**	**$ 125,000**	**$**
Total Expenditures / Appropriations	**$**	**$ 200,000**	**$ 200,000**	**$**
Net Cost	**$**	**$**	**$**	**$**

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

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
Revenue				
Taxes				
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 PropertyTaxes	12,910	10,000	12,000	
6196 Delinquent Supplemental PropertyTaxes	(212)			
Total Taxes	**$ 1,436,649**	**$ 1,417,927**	**$ 1,488,267**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 50,547	$ 43,000	$ 38,000	$
6957 R&T Code Section 5151 Interest Refunded	(2,178)			
6970 Investment Income	(31,000)			
Total Rev from Use of Money & Property	**$ 17,369**	**$ 43,000**	**$ 38,000**	**$**
Intergovernmental Revenue				
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	
Total Intergovernmental Revenue	**$ 345,847**	**$ 332,809**	**$ 342,655**	**$**
Charges for Services				
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	
Total Charges for Services	**$ 48,061**	**$ 75,480**	**$ 85,306**	**$**
Other Financing Sources				
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		
Total Other Financing Sources	**$ 1,115,826**	**$ 1,436,142**	**$ 1,129,110**	**$**
Total Revenue	**$ 2,963,752**	**$ 3,305,358**	**$ 3,083,338**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	$	$ 383	$ 1,850	$
Total Salaries & Benefits	**$**	**$ 383**	**$ 1,850**	**$**
Services & Supplies				
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	

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

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	
Total Services & Supplies	**$ 2,409,837**	**$ 2,945,273**	**$ 3,134,391**	**$**
Capital Assets				
4451 Equipment	$	$ 502,132	$	$
Total Capital Assets	**$**	**$ 502,132**	**$**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$	$	$	$
3778 Operating Transfer Out - Capital Imprvmt		100,000		
Total Other Financing Uses	**$**	**$ 100,000**	**$**	**$**
Intrafund Transfers Out				
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	
Total Intrafund Transfers Out	**$ 116,773**	**$ 108,694**	**$ 111,931**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (6,000)	$ (30,000)	$ (30,000)	$
5004 I/T - Road Fund	(48,373)	(52,410)		
Total Intrafund Transfers In	**$ (54,373)**	**$ (82,410)**	**$ (30,000)**	**$**
Total Expenditures / Appropriations	**$ 2,472,237**	**$ 3,574,072**	**$ 3,218,172**	**$**
Net Cost	**$ (491,515)**	**$ 268,714**	**$ 134,834**	**$**

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
Operating Revenues				
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	
Total Operating Revenues	**$ 350,651**	**$ 4,172,318**	**$ 4,178,065**	**$**
Operating Expenses				
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	
Total Operating Expenses	**$ 3,102,487**	**$ 6,073,380**	**$ 4,874,084**	**$**
Operating Income (Loss)	**$ (2,751,836)**	**$ (1,901,062)**	**$ (696,019)**	**$**

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
Non-Operating Revenue (Expenses)				
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	
Total Non-Operating Revenue (Expenses)	**$ (384,074)**	**$ 700,000**	**$ 570,000**	**$**
Income Before Capital Contributions and Transfers	**$ (3,135,910)**	**$ (1,201,062)**	**$ (126,019)**	**$**
8954 Operating Transfers In	613			
Change in Net Assets	**$ (3,135,297)**	**$ (1,201,062)**	**$ (126,019)**	**$**
Net Assets - Beginning Balance	**5,245,765**	**2,110,468**	**909,406**	
Net Assets - Ending Balance	**$ 2,110,468**	**$ 909,406**	**$ 783,387**	**$**

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

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	$

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **District Attorney - 21710**

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
Revenue				
Fines, Forfeits & Penalties				
6851 Vehicle Code Fines-Alcohol	$ 49,687	$ 60,000	$ 60,000	$
6860 Forfeitures & Penalties	13,401	2,500	2,500	
6862 Consumer Fraud Fines	21,951	40,000	40,000	
Total Fines, Forfeits & Penalties	**$ 85,039**	**$ 102,500**	**$ 102,500**	**$**
Intergovernmental Revenue				
7219 State Peace Officers Training	$ 4,300	$	$	$
7232 State Aid - Other	11,433			
7234 State Aid - Mandated Costs	74,328			
7292 Aid from Other Governmental Agencies	168,899	154,807	154,807	
7296 Aid from Children & Families 1st Commsn	88,920	86,025	98,153	
7326 Federal - Other	3,540			
7336 State - Victim/Witness Program	186,998	176,213	186,998	
7338 State Aid - Child Abuse Vertical Pros	1,492			
7339 State - DA - Bd of Control	254,902	254,000	254,000	
7424 State Aid - Public Safety Services	4,376,712	4,490,444	4,633,623	
7430 Sales Tax Realignment for Public Safety	192,046	296,127	275,758	
7467 State Aid Supplemental Law Enforcement	105,395	80,000	80,000	
Total Intergovernmental Revenue	**$ 5,468,965**	**$ 5,537,616**	**$ 5,683,339**	**$**
Charges for Services				
8122 Legal Services	$ 14,937	$ 28,364	$ 20,000	$
8212 Other General Reimbursement	1,300			
8218 Forms and Photocopies	23,230	20,000	25,000	
8219 Casino - Sales Tax In Lieu	16,499			
Total Charges for Services	**$ 55,966**	**$ 48,364**	**$ 45,000**	**$**
Donations				
8755 Donation	$ 2,800	$	$	$
Total Donations	**$ 2,800**	**$**	**$**	**$**
Miscellaneous Revenues				
8746 Grants-Private Funds	$ 4,000	$	$	$
8764 Miscellaneous Revenues	27,513	384,802	50,000	
Total Miscellaneous Revenues	**$ 31,513**	**$ 384,802**	**$ 50,000**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 11,342,902	$ 11,470,552	$ 12,598,490	$
8954 Operating Transfers In	838,825	633,589		
8958 Capital Lease Proceeds	39,255			
Total Other Financing Sources	**$ 12,220,982**	**$ 12,104,141**	**$ 12,598,490**	**$**
Total Revenue	**$ 17,865,265**	**$ 18,177,423**	**$ 18,479,329**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 48,557	$ 17,560	$ 17,560	$
1002 Salaries and Wages	8,767,784	9,812,499	9,881,239	
1003 Extra Help	28,102		50,767	
1005 Overtime & Call Back	59,277	16,000	16,000	
1006 Sick Leave Payoff	6,000			
1010 Cafeteria Plans (Non-PERS)	206,594	440,532	439,064	
1018 Taxable Meal Reimbursements	437	350	350	
1300 P.E.R.S.	2,036,283	2,418,931	2,375,661	
1301 F.I.C.A.	622,475	751,880	716,496	
1303 Other - Post Employment Benefits	735,466	472,188	467,856	
1304 Other - Post Emplymnt Charges (Up Front)	297,920	186,200	186,200	
1310 Employee Group Ins	1,153,793	1,232,479	1,316,377	
1315 Workers Comp Insurance		31,636	62,743	
1320 Retired Employee Grp Ins			433,118	
1325 401 (k) Employer Match	5,244	9,000	8,250	
Total Salaries & Benefits	**$ 13,967,932**	**$ 15,389,255**	**$ 15,971,681**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 7,680	$ 16,200	$ 16,200	$
2051 Communication Services - Telephone	121,721	162,335	145,000	

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **District Attorney - 21710**

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
2052 Communication Services - Mobile Devices	14,802	7,000	7,000	
2140 Gen Liability Ins		58,763	52,482	
2254 Witness & Criminal Indictment	2,822	12,000	12,000	
2257 Witness Fees	5,396	40,000	40,000	
2290 Maintenance - Equipment	17,441	24,000	24,000	
2415 Campus Services-PCGC			8,782	
2439 Membership/Dues	27,818	30,000	30,000	
2456 Misc Expense	868			
2481 PC Acquisition	12,980	141,802	10,000	
2511 Printing	44,672	50,000	50,000	
2522 Other Supplies	54,778	81,651	81,651	
2523 Office Supplies & Exp	12,987	30,000	30,000	
2524 Postage	22,298	12,670	14,218	
2555 Prof/Spec Svcs - Purchased	487,775	575,000	575,000	
2556 Prof/Spec Svcs - County	30,499	31,872	10,000	
2709 Countywide System Charges	28,916	33,510	53,935	
2770 Fuels & Lubricants	30,642	26,467	31,000	
2840 Special Dept Expense	69,458	32,825	32,825	
2844 Training	9,992	9,000	9,000	
2850 Law Enforcement Special Expenses	21,055	38,500	38,500	
2860 Library Materials	10,552	8,000	8,000	
2931 Travel & Transportation	6,884	7,000	7,000	
2932 Mileage	7,530	12,000	12,000	
2933 Lodging	10,089	9,096	11,000	
2941 County Vehicle Mileage	8,679	1,145	1,145	
2964 Meals/Food Purchases	4,643	6,000	6,000	
Total Services & Supplies	**$ 1,072,977**	**$ 1,456,836**	**$ 1,316,738**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 838,825	$ 633,589	$ 738,459	$
3810 Lease Purchase Principal	2,899	8,888	9,684	
3830 Lease Purchase Interest	821	2,272	1,476	
Total Other Charges	**$ 842,545**	**$ 644,749**	**$ 749,619**	**$**
Capital Assets				
4451 Equipment	$ 136,038	$ 243,000	$	$
Total Capital Assets	**$ 136,038**	**$ 243,000**	**$**	**$**
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	$ 175,000	$	$	$
Total Other Financing Uses	**$ 175,000**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 547,620	$ 678,455	$ 119,833	$
5404 I/T Maintenance - Services	281,891	265,316	329,084	
5552 I/T - MIS Services	354,125	368,331	371,943	
5553 I/T - Revenue Services Charges	830	1,010	1,010	
5555 I/T Prof/Special Services - Purchased		10,000	10,000	
5556 I/T - Professional Services	253,403	261,692	258,444	
5965 I/T Utilities	77,117	80,100	78,041	
Total Intrafund Transfers Out	**$ 1,514,986**	**$ 1,664,904**	**$ 1,168,355**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (44,662)	$ (40,000)	$ (40,000)	$
5011 I/T - Public Safety Fund	(13,600)	(57,000)	(57,000)	
Total Intrafund Transfers In	**$ (58,262)**	**$ (97,000)**	**$ (97,000)**	**$**
Total Expenditures / Appropriations	**$ 17,651,216**	**$ 19,301,744**	**$ 19,109,393**	**$**
Net Cost	**$ (214,049)**	**$ 1,124,321**	**$ 630,064**	**$**

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 **Building Maintenance - 10650**

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
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	$ 43,262	$ 45,000	$ 45,000	$
Total Rev from Use of Money & Property	**$ 43,262**	**$ 45,000**	**$ 45,000**	**$**
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	$ 255,091	$ 150,000	$ 200,000	$
Total Intergovernmental Revenue	**$ 255,091**	**$ 150,000**	**$ 200,000**	**$**
Charges for Services				
8186 Juv Sealments Fee	$ 169	$	$	$
8196 Buildings & Grounds Services	1,693,291	1,722,330	1,439,800	
8212 Other General Reimbursement		1,000	1,000	
8527 Transfer In A-87 Costs			1,581,569	
Total Charges for Services	**$ 1,693,460**	**$ 1,723,330**	**$ 3,022,369**	**$**
Donations				
8755 Donation	$ 40	$	$	$
Total Donations	**$ 40**	**$**	**$**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 1,735	$ 4,200	$ 4,200	$
8771 Subrogation Recovery	10,129			
Total Miscellaneous Revenues	**$ 11,864**	**$ 4,200**	**$ 4,200**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 7,370	$	$	$
8779 Contributions from General Fund				
8954 Operating Transfers In		10,800		
Total Other Financing Sources	**$ 7,370**	**$ 10,800**	**$**	**$**
Total Revenue	**$ 2,011,087**	**$ 1,933,330**	**$ 3,271,569**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 60,270	$	$	$
1002 Salaries and Wages	2,769,160	3,472,325	2,823,937	
1003 Extra Help	27,062		16,949	
1005 Overtime & Call Back	56,140	50,000	50,000	
1006 Sick Leave Payoff	28			
1010 Cafeteria Plans (Non-PERS)	78,934	183,566	168,419	
1011 Salary Savings		(1,977)		
1018 Taxable Meal Reimbursements	3,997			
1300 P.E.R.S.	599,227	638,448	624,043	
1301 F.I.C.A.	213,987	235,194	219,856	
1303 Other - Post Employment Benefits	360,993	220,932	203,604	
1304 Other - Post Emplymnt Charges (Up Front)	37,240			
1310 Employee Group Ins	561,836	746,246	672,623	
1315 Workers Comp Insurance		26,534	108,466	
1320 Retired Employee Grp Ins			344,897	
1325 401 (k) Employer Match		750	750	
Total Salaries & Benefits	**$ 4,768,874**	**$ 5,572,018**	**$ 5,233,544**	**$**
Services & Supplies				
2017 Uniforms	$ 303	$ 3,000	$ 3,000	$
2051 Communication Services - Telephone	75,278	82,000	80,000	
2052 Communication Services - Mobile Devices	8,742	17,000	10,000	
2085 Household Expense	127,080	170,000	170,000	
2086 Refuse Disposal	213,413	245,000	245,000	
2273 Parts	24,667	11,000	25,000	
2290 Maintenance - Equipment	7,536	12,000	12,000	
2404 Maintenance Services	(4,071)			
2405 Materials - Bldgs & Impr	355,022	350,000	350,000	
2415 Campus Services-PCGC			424,696	
2439 Membership/Dues	429	500	500	
2481 PC Acquisition	4,371	10,800	4,000	
2511 Printing	6,999	6,000	6,000	
2512 Laundry/Dry Cleaning	9,660	8,000	8,000	

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 **Building Maintenance - 10650**

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
2523 Office Supplies & Exp	5,682	7,000	7,000	
2524 Postage	2,169	2,000	2,000	
2555 Prof/Spec Svcs - Purchased	1,060,518	1,693,709	2,984,509	
2556 Prof/Spec Svcs - County	311,217	50,000	50,000	
2559 County Litter Program	74			
2701 Publications & Legal Notices	1,668	3,000	3,000	
2709 Countywide System Charges	15,915	11,886	15,915	
2710 Rents & Leases - Equipment	5,397	6,000	6,000	
2744 Small Tools & Instruments	11,358	8,000	8,000	
2770 Fuels & Lubricants	3,072	5,000	5,000	
2838 Special Dept Expense-1099 Reportable	814	5,000	5,000	
2840 Special Dept Expense	159,365	121,900	121,900	
2844 Training	3,690	5,000	5,000	
2920 Inventory Purchases	(171)			
2931 Travel & Transportation	435	2,000	2,000	
2932 Mileage	644	2,500	2,500	
2933 Lodging	979	1,000	1,000	
2941 County Vehicle Mileage	169,771	200,000	200,000	
2964 Meals/Food Purchases	61	500	500	
2965 Utilities	2,764,916	3,315,847	3,917,466	
2966 Drug & Alcohol Testing	419			
2970 Water & Sewage - Special Districts	9,761		10,080	
Total Services & Supplies	**$ 5,357,183**	**$ 6,355,642**	**$ 8,685,066**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 324,989	$ 398,650	$ 56,083	$
5404 I/T Maintenance - Services	1,445		391,859	
5550 I/T - Administration	461,451	450,000	450,000	
5552 I/T - MIS Services	85,698	102,364	88,845	
5555 I/T Prof/Special Services - Purchased	50,000	50,000		
5556 I/T - Professional Services	173,141	60,000	57,187	
Total Intrafund Transfers Out	**$ 1,096,724**	**$ 1,061,014**	**$ 1,043,974**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (2,065,953)	$ (2,307,559)	$ (6,992,085)	$
5004 I/T - Road Fund	(155,610)	(151,003)	(159,000)	
5008 I/T - County Office Bldg Fund	(423,790)	(937,500)	(475,000)	
5009 I/T - County Library Fund	(18,500)	(8,200)	(8,000)	
5010 I/T - Fire Protection Fund	(4,634)	(10,200)	(5,200)	
5011 I/T - Public Safety Fund	(3,443,354)	(3,683,652)	(5,546,022)	
Total Intrafund Transfers In	**$ (6,111,841)**	**$ (7,098,114)**	**$ (13,185,307)**	**$**
Total Expenditures / Appropriations	**$ 5,110,940**	**$ 5,890,560**	**$ 1,777,277**	**$**
Net Cost	**$ 3,099,853**	**$ 3,957,230**	**$ (1,494,292)**	**$**

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 Ways and Facilities
Activity **Facility Services Administration - 11250**

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
Revenue				
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	$ 21,320	$	$	$
Total Intergovernmental Revenue	**$ 21,320**	**$**	**$**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 175	$	$	$
8293 Facility Services Admin Support	880,173	967,193	930,138	
8527 Transfer In A-87 Costs			276,497	
Total Charges for Services	**$ 880,348**	**$ 967,193**	**$ 1,206,635**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 7,034	$	$	$
8954 Operating Transfers In		8,100		
Total Other Financing Sources	**$ 7,034**	**$ 8,100**	**$**	**$**
Total Revenue	**$ 908,702**	**$ 975,293**	**$ 1,206,635**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 1,137,771	$ 1,238,507	$ 1,209,586	$
1005 Overtime & Call Back	1,679	1,000	2,000	
1010 Cafeteria Plans (Non-PERS)	21,759	45,665	44,566	
1011 Salary Savings		(9,417)		
1300 P.E.R.S.	264,567	313,178	318,304	
1301 F.I.C.A.	75,592	94,822	92,686	
1303 Other - Post Employment Benefits	94,963	60,648	60,648	
1310 Employee Group Ins	138,237	158,230	176,476	
1315 Workers Comp Insurance		3,446	7,393	
1320 Retired Employee Grp Ins			56,520	
1325 401 (k) Employer Match	2,577	2,250	2,577	
Total Salaries & Benefits	**$ 1,737,145**	**$ 1,908,329**	**$ 1,970,756**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 15,293	$ 16,000	$ 18,000	$
2052 Communication Services - Mobile Devices	621	2,000	1,000	
2085 Household Expense	38			
2140 Gen Liability Ins		8,344	7,230	
2415 Campus Services-PCGC			9,270	
2439 Membership/Dues		500	500	
2481 PC Acquisition	3,777	8,100	2,400	
2511 Printing	5,317	6,000	6,000	
2523 Office Supplies & Exp	5,740	8,000	8,000	
2524 Postage	3,460	4,218	4,300	
2555 Prof/Spec Svcs - Purchased	388			
2701 Publications & Legal Notices	149	500	500	
2709 Countywide System Charges	4,582	5,460	6,998	
2838 Special Dept Expense-1099 Reportable	114			
2840 Special Dept Expense	5,029	5,000	5,000	
2844 Training		500	500	
2931 Travel & Transportation		500	500	
2932 Mileage	166	1,000	1,000	
2933 Lodging	374		500	
2964 Meals/Food Purchases		250	250	
Total Services & Supplies	**$ 45,048**	**$ 66,372**	**$ 71,948**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 65,401	$ 80,984	$ 14,821	$
5404 I/T Maintenance - Services	1,188		30,216	
5552 I/T - MIS Services	49,361	54,511	50,116	
5556 I/T - Professional Services	170	3,000	5,000	
5965 I/T Utilities			14,000	
Total Intrafund Transfers Out	**$ 116,120**	**$ 138,495**	**$ 114,153**	**$**

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 Ways and Facilities
Activity **Facility Services Administration - 11250**

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
Intrafund Transfers In				
5002 I/T - County General Fund	$ (759,021)	$ (817,309)	$ (911,298)	$
5008 I/T - County Office Bldg Fund	(285,825)	(364,456)	(306,688)	
Total Intrafund Transfers In	**$ (1,044,846)**	**$ (1,181,765)**	**$ (1,217,986)**	**$**
Total Expenditures / Appropriations	**$ 853,467**	**$ 931,431**	**$ 938,871**	**$**
Net Cost	**$ (55,235)**	**$ (43,862)**	**$ (267,764)**	**$**

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 **Property Management - 10670**

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
Revenue				
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	$	$	$ 4,044	$
Total Intergovernmental Revenue	**$**	**$**	**$ 4,044**	**$**
Charges for Services				
8193 Other Services	$	$	$ 265,200	$
Total Charges for Services	**$**	**$**	**$ 265,200**	**$**
Total Revenue	**$**	**$**	**$ 269,244**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$	$	$ 567,446	$
1005 Overtime & Call Back			5,000	
1010 Cafeteria Plans (Non-PERS)			29,092	
1300 P.E.R.S.			134,285	
1301 F.I.C.A.			43,792	
1303 Other - Post Employment Benefits			30,324	
1310 Employee Group Ins			88,320	
1315 Workers Comp Insurance			1,046	
1320 Retired Employee Grp Ins			13,130	
1325 401 (k) Employer Match			750	
Total Salaries & Benefits	**$**	**$**	**$ 913,185**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$	$	$ 7,500	$
2052 Communication Services - Mobile Devices			12	
2140 Gen Liability Ins			10,163	
2415 Campus Services-PCGC			9,186	
2439 Membership/Dues			900	
2511 Printing			2,700	
2523 Office Supplies & Exp			3,000	
2524 Postage			2,700	
2555 Prof/Spec Svcs - Purchased			177,000	
2701 Publications & Legal Notices			500	
2709 Countywide System Charges			7,748	
2840 Special Dept Expense			20,000	
2844 Training			3,030	
2931 Travel & Transportation			200	
2932 Mileage			700	
2941 County Vehicle Mileage			900	
Total Services & Supplies	**$**	**$**	**$ 246,239**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 7,408	$
5404 I/T Maintenance - Services			22,662	
5550 I/T - Administration			53,703	
5552 I/T - MIS Services			30,412	
5556 I/T - Professional Services			92,000	
5965 I/T Utilities			10,446	
Total Intrafund Transfers Out	**$**	**$**	**$ 216,631**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$	$	$ (125,000)	$
5006 I/T - Successor Agency			(162,000)	
5008 I/T - County Office Bldg Fund			(295,800)	
5009 I/T - County Library Fund			(1,000)	
5011 I/T - Public Safety Fund			(8,500)	
Total Intrafund Transfers In	**$**	**$**	**$ (592,300)**	**$**
Total Expenditures / Appropriations	**$**	**$**	**$ 783,755**	**$**
Net Cost	**$**	**$**	**$ 514,511**	**$**

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 **Parks & Grounds Maintenance - 74250**

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
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	$ 16,005	$ 15,000	$ 15,000	$
Total Rev from Use of Money & Property	**$ 16,005**	**$ 15,000**	**$ 15,000**	**$**
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	$ 35,815	$ 50,000	$ 50,000	$
Total Intergovernmental Revenue	**$ 35,815**	**$ 50,000**	**$ 50,000**	**$**
Charges for Services				
8196 Buildings & Grounds Services	$ 311,795	$ 286,510	$ 600,000	$
8207 Parks & Historial Sites - Services	725,595	670,000	725,000	
8208 Park & Recreation Services	50,989	40,000	40,000	
8212 Other General Reimbursement		5,000	20,000	
8269 Planning - At Cost Projects Fees	22,933	8,000	50,000	
8527 Transfer In A-87 Costs			474,048	
Total Charges for Services	**$ 1,111,312**	**$ 1,009,510**	**$ 1,909,048**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 733	$	$	$
Total Miscellaneous Revenues	**$ 733**	**$**	**$**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 334,468	$	$	$
8954 Operating Transfers In		10,400		
Total Other Financing Sources	**$ 334,468**	**$ 10,400**	**$**	**$**
Total Revenue	**$ 1,498,333**	**$ 1,084,910**	**$ 1,974,048**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 17,065	$	$	$
1002 Salaries and Wages	1,684,351	1,684,226	1,643,974	
1003 Extra Help	49,986	147,749	148,334	
1005 Overtime & Call Back	2,947	8,285	8,285	
1010 Cafeteria Plans (Non-PERS)	46,096	88,235	85,594	
1011 Salary Savings		(4,325)		
1018 Taxable Meal Reimbursements	161			
1300 P.E.R.S.	369,603	375,847	384,252	
1301 F.I.C.A.	126,632	140,780	137,745	
1303 Other - Post Employment Benefits	185,936	108,300	103,968	
1304 Other - Post Emplymnt Charges (Up Front)				
1310 Employee Group Ins	324,038	308,507	350,725	
1315 Workers Comp Insurance		26,598	33,021	
1320 Retired Employee Grp Ins			89,909	
1325 401 (k) Employer Match	1,500	1,500	1,500	
Total Salaries & Benefits	**$ 2,808,315**	**$ 2,885,702**	**$ 2,987,307**	**$**
Services & Supplies				
2017 Uniforms	$ 15	$ 938	$ 938	$
2050 Communication Services - Radio	2,880	3,000	5,500	
2051 Communication Services - Telephone	13,816	17,000	17,000	
2052 Communication Services - Mobile Devices	3,575	5,000	5,000	
2085 Household Expense	2,717	3,000	3,000	
2086 Refuse Disposal	26,442	35,000	35,000	
2273 Parts	20,101	26,000	26,000	
2290 Maintenance - Equipment	6,302	10,810	10,810	
2404 Maintenance Services	(3,186)			
2405 Materials - Bldgs & Impr	106,541	102,956	110,000	
2415 Campus Services-PCGC			16,971	
2439 Membership/Dues	1,585	3,636	4,000	
2481 PC Acquisition	2,731	10,400		
2511 Printing	5,207	4,553	5,000	
2512 Laundry/Dry Cleaning	3,537	4,500	4,500	
2521 Operating Supplies		5,789	5,789	
2523 Office Supplies & Exp	5,612	4,261	6,000	
2524 Postage	328	2,379	2,464	

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 **Parks & Grounds Maintenance - 74250**

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
2554 Commissioner's Fees	870	450	1,000	
2555 Prof/Spec Svcs - Purchased	345,920	398,878	518,297	
2556 Prof/Spec Svcs - County	41,900	6,992	7,000	
2701 Publications & Legal Notices	357			
2709 Countywide System Charges	6,633	5,968	10,533	
2710 Rents & Leases - Equipment	27,712	16,842	20,000	
2727 Rents & Leases - Bldgs & Impr	8,864	8,600	1,936	
2744 Small Tools & Instruments	2,770	12,700	12,700	
2770 Fuels & Lubricants	13,766	14,300	14,300	
2838 Special Dept Expense-1099 Reportable	2,756			
2840 Special Dept Expense	273,622	45,000	25,000	
2844 Training	3,088	4,800	4,800	
2862 Landfill Dump Fee	668			
2931 Travel & Transportation	10	1,000	1,000	
2932 Mileage	978	1,500	1,500	
2933 Lodging	732			
2941 County Vehicle Mileage	94,277	105,486	105,486	
2964 Meals/Food Purchases	705	1,000	1,000	
2965 Utilities	45,499	41,500	50,000	
2966 Drug & Alcohol Testing	140			
Total Services & Supplies	**$ 1,069,470**	**$ 904,238**	**$ 1,032,524**	**$**
Capital Assets				
4171 Intangible Assets - Non Depreciable	$ 300,000	$	$	$
Total Capital Assets	**$ 300,000**	**$**	**$**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 86,941	$ 86,941	$ 86,941	$
3780 Contrib to Other Funds	1,006	880	880	
Total Other Financing Uses	**$ 87,947**	**$ 87,821**	**$ 87,821**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 26,577	$
5404 I/T Maintenance - Services	31,134	23,509	47,868	
5456 I/T Miscellaneous Expense	53			
5550 I/T - Administration	248,903	257,263	279,256	
5552 I/T - MIS Services	36,762	39,680	39,407	
5556 I/T - Professional Services	33,990	45,000	45,000	
5965 I/T Utilities			10,446	
Total Intrafund Transfers Out	**$ 350,842**	**$ 365,452**	**$ 448,554**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (173,501)	$ (188,500)	$ (74,300)	$
5008 I/T - County Office Bldg Fund	(246,282)	(150,000)	(150,000)	
5011 I/T - Public Safety Fund	(140,866)	(136,200)	(30,700)	
5026 I/T - Advertising & Promotion Fund	(197,179)	(207,705)	(248,083)	
Total Intrafund Transfers In	**$ (757,828)**	**$ (682,405)**	**$ (503,083)**	**$**
Total Expenditures / Appropriations	**$ 3,858,746**	**$ 3,560,808**	**$ 4,053,123**	**$**
Net Cost	**$ 2,360,413**	**$ 2,475,898**	**$ 2,079,075**	**$**

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

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity **Placer County Museum - 74300**

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
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	$ 2,684	$ 2,631	$ 2,631	$
Total Rev from Use of Money & Property	**$ 2,684**	**$ 2,631**	**$ 2,631**	**$**
Charges for Services				
8269 Planning - At Cost Projects Fees	$ 2,779	$ 4,000	$ 2,500	$
8279 Living History Program Fees	28,660	32,000	30,000	
8283 School Tour Program Fees	447	1,200	750	
8342 Archives Revenue	292	200	200	
8343 Gold Panning Revenue	1,731	2,600	2,000	
Total Charges for Services	**$ 33,909**	**$ 40,000**	**$ 35,450**	**$**
Donations				
8204 Archives Donations	$ 600	$ 250	$ 250	$
8205 Museum Donations	8,920	8,500	8,500	
Total Donations	**$ 9,520**	**$ 8,750**	**$ 8,750**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 6,812	$ 12,500	$ 10,000	$
8954 Operating Transfers In		6,500		
Total Other Financing Sources	**$ 6,812**	**$ 19,000**	**$ 10,000**	**$**
Total Revenue	**$ 52,925**	**$ 70,381**	**$ 56,831**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 350,966	$ 383,332	$ 376,924	$
1003 Extra Help	47,033	46,487	46,947	
1005 Overtime & Call Back	376	500	500	
1010 Cafeteria Plans (Non-PERS)	7,349	15,317	15,427	
1011 Salary Savings		(3,177)		
1300 P.E.R.S.	81,509	97,557	99,252	
1301 F.I.C.A.	29,536	33,180	32,464	
1303 Other - Post Employment Benefits	41,083	30,288	25,992	
1304 Other - Post Emplymnt Charges (Up Front)	37,240			
1310 Employee Group Ins	69,460	70,038	79,387	
1315 Workers Comp Insurance		790	1,393	
1320 Retired Employee Grp Ins			46,053	
1325 401 (k) Employer Match	692	1,500	1,500	
Total Salaries & Benefits	**$ 665,244**	**$ 675,812**	**$ 725,839**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 15,130	$ 15,000	$ 15,000	$
2085 Household Expense	76			
2405 Materials - Bldgs & Impr	1,686	2,000	2,000	
2415 Campus Services-PCGC			39,513	
2439 Membership/Dues	69	300	300	
2481 PC Acquisition	1,364	6,500		
2511 Printing	11,278	9,500	11,000	
2523 Office Supplies & Exp	2,791	3,000	3,000	
2524 Postage	2,591	3,359	3,444	
2555 Prof/Spec Svcs - Purchased	7,492	8,000	8,000	
2556 Prof/Spec Svcs - County	1,132			
2701 Publications & Legal Notices	547			
2709 Countywide System Charges	1,558	1,397	2,489	
2727 Rents & Leases - Bldgs & Impr	15,972	16,800	16,800	
2822 Advertising	3,205	5,000	2,500	
2838 Special Dept Expense-1099 Reportable	862			
2840 Special Dept Expense	18,793	33,005	33,005	
2844 Training	780	2,000	1,000	
2931 Travel & Transportation	9	500	500	
2932 Mileage	2,844	2,500	2,500	
2941 County Vehicle Mileage	251	400	400	
2964 Meals/Food Purchases	3,113	2,500	3,000	
Total Services & Supplies	**$ 91,543**	**$ 111,761**	**$ 144,451**	**$**

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

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity **Placer County Museum - 74300**

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
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 211,750	$
Total Other Charges	**$**	**$**	**$ 211,750**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 6,248	$
5404 I/T Maintenance - Services	7,634	1,500	50,498	
5550 I/T - Administration	46,450	45,521	45,111	
5552 I/T - MIS Services	36,514	38,817	31,983	
5556 I/T - Professional Services	1,742	5,567	16,816	
5965 I/T Utilities			24,923	
Total Intrafund Transfers Out	**$ 92,340**	**$ 91,405**	**$ 175,579**	**$**
Total Expenditures / Appropriations	**$ 849,127**	**$ 878,978**	**$ 1,257,619**	**$**
Net Cost	**$ 796,202**	**$ 808,597**	**$ 1,200,788**	**$**

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

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

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 291,780	$ 150,000	$ 200,000	$
6970 Investment Income	(234,000)			
Total Rev from Use of Money & Property	**$ 57,780**	**$ 150,000**	**$ 200,000**	**$**
Intergovernmental Revenue				
7199 State Aid for Construction	$ 464,455	$ 3,153,224	$ 1,946,830	$
7241 State EPA Grant	1,090,194			
7249 Federal Aid Construction	450,531	5,699,251	6,177,334	
7479 Other Govts-Trial Courts	129,165			
Total Intergovernmental Revenue	**$ 2,134,345**	**$ 8,852,475**	**$ 8,124,164**	**$**
Charges for Services				
8196 Buildings & Grounds Services	$ 2,820	$	$	$
8269 Planning - At Cost Projects Fees	1,002			
Total Charges for Services	**$ 3,822**	**$**	**$**	**$**
Donations				
8755 Donation	$	$ 20,000	$ 20,000	$
Total Donations	**$**	**$ 20,000**	**$ 20,000**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 103,459	$	$	$
Total Miscellaneous Revenues	**$ 103,459**	**$**	**$**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 449,566	$ 449,566	$ 449,566	$
8780 Contributions from Other Funds		2,013,790	1,778,000	
8954 Operating Transfers In	4,029			
8990 Operating Trans In - Capital Imprvmts	17,110,392	47,135,660	141,981,027	
Total Other Financing Sources	**$ 17,563,987**	**$ 49,599,016**	**$ 144,208,593**	**$**
Total Revenue	**$ 19,863,393**	**$ 58,621,491**	**$ 152,552,757**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 1,000,448	$ 1,196,021	$ 1,185,231	$
1005 Overtime & Call Back	1,308	5,000	5,000	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	25,661	58,912	58,154	
1011 Salary Savings		(4,658)		
1300 P.E.R.S.	228,500	274,346	284,120	
1301 F.I.C.A.	73,354	91,878	91,053	
1303 Other - Post Employment Benefits	73,232	51,984	51,984	
1310 Employee Group Ins	123,844	134,636	161,895	
1315 Workers Comp Insurance		5,006	6,728	
1320 Retired Employee Grp Ins			66,437	
1325 401 (k) Employer Match	812	1,500	1,500	
Total Salaries & Benefits	**$ 1,529,159**	**$ 1,814,625**	**$ 1,912,102**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 4,800	$	$	$
2051 Communication Services - Telephone	118,753	32,500	27,000	
2052 Communication Services - Mobile Devices	913	5,000	1,500	
2068 Food	708			
2086 Refuse Disposal	357			
2140 Gen Liability Ins		42,572	38,530	
2273 Parts	56			
2290 Maintenance - Equipment	583			
2405 Materials - Bldgs & Impr	166,240			
2415 Campus Services-PCGC			6,311	
2439 Membership/Dues	1,423	2,000	2,000	
2481 PC Acquisition		14,000		
2511 Printing	26,481			
2522 Other Supplies	980			
2523 Office Supplies & Exp	5,477	5,000	5,000	
2524 Postage	3,630	3,000	3,000	

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

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

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
2549 Construction Projects	11,602,161			
2555 Prof/Spec Svcs - Purchased	8,349,578			
2556 Prof/Spec Svcs - County	221,946		11,072	
2701 Publications & Legal Notices	7,451			
2709 Countywide System Charges	28,081	13,735	22,706	
2710 Rents & Leases - Equipment	9,856			
2744 Small Tools & Instruments	363			
2838 Special Dept Expense-1099 Reportable	248			
2840 Special Dept Expense	511,861	23,200	23,200	
2844 Training	2,901	10,000	10,000	
2862 Landfill Dump Fee	290			
2931 Travel & Transportation	278	2,500	2,500	
2932 Mileage	3,396	2,500	2,500	
2933 Lodging	192			
2941 County Vehicle Mileage	17,087	7,500	7,500	
2964 Meals/Food Purchases		1,500	1,500	
2965 Utilities	365,657			
2970 Water & Sewage - Special Districts	2,415			
2971 Environmental Engineering Services	1,099,015			
Total Services & Supplies	**$ 22,553,177**	**$ 165,007**	**$ 164,319**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 418,022	$
Total Other Charges	**$**	**$**	**$ 418,022**	**$**
Capital Assets				
4151 Buildings & Improvements	$	$ 72,079,825	$ 154,306,867	$
4451 Equipment	50,989			
Total Capital Assets	**$ 50,989**	**$ 72,079,825**	**$ 154,306,867**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 139,434	$ 139,434	$ 139,434	$
Total Other Financing Uses	**$ 139,434**	**$ 139,434**	**$ 139,434**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 73,672	$ 91,338	$ 12,732	$
5404 I/T Maintenance - Services	14,173		37,770	
5550 I/T - Administration	285,826	207,216	99,472	
5552 I/T - MIS Services	46,441	49,600	42,691	
5556 I/T - Professional Services	2,903,337			
5965 I/T Utilities			17,410	
Total Intrafund Transfers Out	**$ 3,323,449**	**$ 348,154**	**$ 210,075**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (260,346)	$	$	$
5008 I/T - County Office Bldg Fund	(1,964,728)	(1,905,250)	(1,771,028)	
5011 I/T - Public Safety Fund	(10,719)			
Total Intrafund Transfers In	**$ (2,235,793)**	**$ (1,905,250)**	**$ (1,771,028)**	**$**
Total Expenditures / Appropriations	**$ 25,360,415**	**$ 72,641,795**	**$ 155,379,791**	**$**
Net Cost	**$ 5,497,022**	**$ 14,020,304**	**$ 2,827,034**	**$**

County of Placer
Capital Improvement Projects
Fund 140

Capital Improvement Projects		2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1		2	3	4	5
Capital Projects Fund					
		$	$	$	$
704517	Energy Conservation	62,920	126,645	94,802	
704588	Dewitt Lead Abate	28,587			
704589	Parking Lot Improvements	57	155,043	155,043	
704603	Sec/Safety Improvements		199,626	186,092	
704606	Dewitt Demolition	209,613			
704628	Tahoe Govt Cntr Planning	130	54,158	54,158	
704629	HHS Office Building Planning	10,605	24,418	222,921	
704630	Land Development Bldg	30,502	144,027	78,114	
704632	Dewitt Signage	18,697	64,309	60,101	
704633	Tahoe Animal Shelter		23,048	23,048	
704635	Domes Landscape/Drainage		392,993	356,023	
704639	Auburn Animal Shelter	456,014	16,378,659	21,442,050	
704646	Auburn Admin Bldg Renovation	19,380	15,589		
704669	Dewitt Parking/Rd Improvements	1,751	209,482	209,497	
704677	Children's Shelter	412,755	2,125,454		
704701	Building 430 Improvements	32,462			
704702	Rocklin Branch Library	3,129			
704717	Hidden Falls Improvements	1,924,849	713,835	679,322	
704718	Gould Improvements		89,579	89,579	
704720	Spears EIR	1,200			
704723	Sugar Pine Mountain Trail	1	55,454	55,454	
704734	Museum Improvements	6	15,764	35,764	
704750	Traylor Ranch Improvements		39,980	39,980	
704752	Community Clinic Improvements	118,530	386,734	443,010	
704753	North Fork Trail 2005	2,957	1,499,928		
704761	Comprehensive Facility Master Plan	279,091	382,369	323,011	
704762	Lincoln Missle Site	10,767	5,817	105,817	
704764	South Placer Adult Detention Facility	2,228,031	2,300,609	1,426,618	
704767	Foresthill Library	964	1,447,366	1,447,366	
704769	Tahoe Justice Center	1,933	2,679,849	2,635,017	
704770	PC Government Center Wetlands Mitigation	4,147	30,456	30,456	
704772	Tart Office Re-Roof		79,398		
704784	Dry Creek Park	3,027,260	764,207	671,610	
704785	Roseville Court Renovation	9,060			
704788	Impound Yard Expansion	3,490	375,835	131,960	
704792	Bernhard Master Plan		57,500		
704793	Jail Parking Lot Paving	150,000			
704794	B Avenue Remediation		584,430	584,430	
704803	County-wide Warehouse Space		4,427,836	4,500,000	
704805	Historic Courthouse Misc Projects	651	278,779	278,779	
704807	Dutch Flat Pool Repairs	1,118	11,231	9,476	
704808	Assessor Remodel		100,000	100,000	
704812	Demolition DeWitt Bldgs	146,314	700,641	875,179	
704814	DPW Garage - CNG Alarms		317,789	317,789	
704817	Dry Creek Fire - Apparatus Bay	3,617	7,268		
704818	Atwood Fire - Modular Remodel	2,198	23,723	113,624	
704821	County-wide Fuel Load Reduction	297	159,703	159,701	
704824	SMD#3 Regional Sewer	686,900	10,548,577	6,558,843	
704825	Applegate Sewer Improvements	5,264,747	826,186	377,227	
704828	SMD#1 Regional Sewer	5,787,914	722,968	76,820,458	
704834	Sheridan Water Supply & Distribution	341,001	1,099,616	23,815	
704835	SMD#1 Wastewater Treatment Plant Upgrade	782	508,508		
704836	HHS 113B- 115B Improvements	11,960	13,219		
704837	DPW Wash Bay		305,000		
704838	Library Improvements	1,401	99,369	99,377	
704839	Martis Valley Trail	1,879	1,495,252	1,495,009	
704844	North Park Tot Lot Rubber Surfacing	50,425	18,474		
704847	Utilities Shop Remodel	202,203	99,836		
704848	Foresthill Transfer Station Improvements	408,266	58,858		
704850	Energy Efficiency Block Grant (EECBG)	61,338			
704852	Loomis Park North Restrooms	282,389	8,623		
704853	County Signage	29,625		100,000	

County of Placer
Capital Improvement Projects
Fund 140

Capital Improvement Projects		2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1		2	3	4	5
704854	Senior Center Exterior Repairs		100,000		
704855	Jail Liftstation Improvements	26,868	1,455,676	1,452,428	
704856	Saddleback Lftstation Improvements	36,059	1,683,334	1,510,658	
704858	Foresthill Mem Hall Porch Roof	9,607	67,257	6,760	
704859	PCGC Exterior Buildings Repairs	116,746	255,095	254,668	
704860	Fulweiler MDF Expansion	1,037	58,962	58,646	
704861	Customs House Tenant Improvement	44,496	338,799	302,155	
704862	AJC Envelope Repairs	70,937	183,404	62,459	
704863	Museum Archive/Collection Bldg 209 Remod	345,481	24,467	19,902	
704864	BSJC Office Bldg B Tenant Imp	15	854,627	853,798	
704865	SMD#2 Sewer Improvements		685,000	684,872	
704867	Domes Roof Replacement	1,508	108,492	108,505	
704868	Hidden Falls Bldgs Demolition		60,000	58,271	
704869	SPACF Warranty Phase	433,690	1,123,229	780,648	
704870	Applegate Library Exterior	46,881	43,119	43,175	
704871	Bernhard Winery Floor		50,000		
704872	BSJC Bldg B - DA Expansion	3,031	317,175	313,539	
704873	Reroof Dewitt Buildings		182,007	182,007	
704874	Sheridan Improvements	88	77,300	42,478	
704875	Storm Water Projects	2,190	293,810	293,291	
704876	Treelake Park New Playground	84,078	56,924		
704877	Applegate Park Parking Lot	154,512			
704878	HHS ASOC -Cirby Hills	73,489	94,496	837,632	
704879	Lincoln Shooting Range Remediation	12,485	647,515	637,238	
704880	Asbestos Abatement	59,706			
704881	Building Systems Upgrade	29,772	170,228	170,198	
704882	Kings Beach Library Improvements	23,025	98,519	93,301	
704883	Hansen Sewer Software Upgrade	69,456	21,662	21,662	
704884	Grand Jury Relocation	149,960			
704885	SPACF Kitchen Warranty		500,000	500,000	
704887	CSOC Relocation	110,745	1,060,797		
704888	Clinic Behavioral Health Integration	136,825	1,005,728		
704889	Roseville Fairgrounds Assessment	35,262	214,738	106,693	
704890	Auburn Sheriff Facilities Programing	10,973	489,027	464,834	
704891	Salmon Ave Exterior Repair		151,663	151,663	
704892	Auburn Library Landscape Rehab	128	274,872	274,631	
704893	Sabre City Park Improvements	19,762	95,238	75,563	
704895	Royal Gorge Studies		200,000	197,891	
704896	Clipper Gap School Roof		30,000	15,823	
704897	Solid Waste Office Relocation		370,000	368,835	
704898	Auburn Library Carpet Replacement		150,000	149,796	
704899	Tahoe City Library Carpet Replacement		70,000	70,000	
704901	Re-Roof PCGC HHS Bldgs 107-117		200,000	200,000	
704902	Station 70 Generator		100,000	98,863	
704903	Meadow Vista Transfer Station		100,000	400,000	
704904	PCGC Corporation Yard		500,000	500,000	
704905	PCGC Roads & Utilities		239,000	239,000	
704906	HHS Employment Services Expansion	8,318	541,682	527,112	
704907	Misc County Buildings Projects	1,194	1,765,995	6,079,289	
704908	Hazardous Materials Abatement		9,068	152,894	
704909	Dutch Flat Community Center Improvements		58,000	58,000	
704910	Development Projects		250,000	750,000	
704911	Sheridan Fire Station Improvements			15,315	
704912	Thermalands Fire Station Improvements			47,395	
704913	Bear River Restrooms			105,000	
704914	Human Services Lyon Plaza Tenant Improv			149,221	
704915	Community Transition Center Tenant Impr			399,951	
704917	PCGC Development Relocation			5,000,000	
704918	1000 Sunset Restrooms			250,000	
704919	ERL Truck Scale			180,000	
704920	ERL Landfill Expansion			770,000	
704922	HWY 49 Siphon Repair			500,000	
704923	Olive Grove Tank Replacement			140,000	

County of Placer
Capital Improvement Projects
Fund 140

Capital Improvement Projects		2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1		2	3	4	5
704924	CSOC Relocation-Auburn			1,000,000	
704925	Countywide Painting			150,000	
704927	Countywide Carpet Replacement			300,000	
704928	Countywide Roofing			75,000	
704929	Memorial Hall Improvements			150,000	
704966	ADA Improvements	295,714	467,404	465,053	
704993	Fairgrounds Environmental	44,893	221,332	220,010	
704997	Dewitt HVAC Replacement		5,259	105,259	
704998	PCGC Water Infrastructure	9,754	704,908	704,965	
	Total Capital Projects Fund	**$ 24,802,598**	**$ 72,079,825**	**$ 154,306,867**	**$**

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6965 Rents & Concessions	103,091	75,488	100,000	
8174 Landfill Fees	888,245	850,000	825,000	
8193 Other Services	1,867			
8764 Miscellaneous Revenues	6,539			
Total Operating Revenues	**$ 999,742**	**$ 925,488**	**$ 925,000**	**$**
Operating Expenses				
2050 Communication Services - Radio	10,596	10,000	11,000	
2051 Communication Services - Telephone	1,516	1,500	1,600	
2130 Insurance	36,891	38,000	40,000	
2273 Parts	1,533			
2290 Maintenance - Equipment		5,000	5,000	
2405 Materials - Bldgs & Impr	1,767	25,000	10,000	
2511 Printing	288	2,000	2,000	
2524 Postage	124			
2547 Landfill Operations	(114,468)			
2549 Construction Projects		200,000		
2550 Administration	5,586	6,432	6,444	
2555 Prof/Spec Svcs - Purchased	493,678	656,643	541,808	
2556 Prof/Spec Svcs - County	23,271	20,000	30,000	
2701 Publications & Legal Notices	975			
2709 Countywide System Charges	198	282	480	
2727 Rents & Leases - Bldgs & Impr		2,500	2,500	
2744 Small Tools & Instruments		100	100	
2840 Special Dept Expense	24,719	52,800	56,800	
2931 Travel & Transportation	2	500	500	
2932 Mileage	392	500	500	
2933 Lodging		500	500	
2941 County Vehicle Mileage	102	100	100	
2964 Meals/Food Purchases		500	500	
2965 Utilities	10,098	16,000	16,000	
2970 Water & Sewage - Special Districts	11,025	10,600	33,000	
2971 Environmental Engineering Services	141,636	192,920	226,600	
3551 Transfer Out A-87 Costs			(37,253)	
3702 Bldg & Impr Depreciation	2,852			
5600 Appropriation for Contingencies		100,000	50,000	
Total Operating Expenses	**$ 652,781**	**$ 1,341,877**	**$ 998,179**	**$**
Operating Income (Loss)	**$ 346,961**	**$ (416,389)**	**$ (73,179)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(36,201)			
6950 Interest	196,149	200,000	180,000	
6970 Investment Income	(152,000)			
Total Non-Operating Revenue (Expenses)	**$ 7,948**	**$ 200,000**	**$ 180,000**	**$**
Income Before Capital Contributions and Transfers	**$ 354,909**	**$ (216,389)**	**$ 106,821**	**$**
3778 Operating Transfer Out - Capital Imprvmt			(950,000)	
Change in Net Assets	**$ 354,909**	**$ (216,389)**	**$ (843,179)**	**$**
Net Assets - Beginning Balance	10,673,114	10,913,557	10,697,168	
Net Assets - Ending Balance	$ 10,913,557	$ 10,697,168	$ 9,853,989	$

Memo:

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8105 Direct Charges	57,827	50,000	44,000	
8174 Landfill Fees	1,223,682	1,100,000	1,200,000	
Total Operating Revenues	**$ 1,281,509**	**$ 1,150,000**	**$ 1,244,000**	**$**
Operating Expenses				
1320 Retired Employee Grp Ins			24,470	
2050 Communication Services - Radio	3,846	10,000	5,000	
2051 Communication Services - Telephone	4,887	10,000	5,000	
2086 Refuse Disposal	2,620	5,500	5,500	
2140 Gen Liability Ins		217	201	
2273 Parts	60			
2290 Maintenance - Equipment		4,000	4,000	
2404 Maintenance Services	618	3,235	2,000	
2405 Materials - Bldgs & Impr	254	25,000	25,000	
2508 Collection Charges	578	1,000	1,000	
2511 Printing	12,388	15,000	20,000	
2522 Other Supplies		5,000	5,000	
2524 Postage	8,823	9,000	15,000	
2549 Construction Projects		50,000	50,000	
2550 Administration	40,886	8,575	9,667	
2555 Prof/Spec Svcs - Purchased	227,291	455,079	461,500	
2556 Prof/Spec Svcs - County	33,278	30,000	30,000	
2559 County Litter Program	3,021	8,000	8,000	
2701 Publications & Legal Notices	9,293	20,000	15,000	
2709 Countywide System Charges	364	378	618	
2710 Rents & Leases - Equipment		3,000	3,000	
2744 Small Tools & Instruments	70	2,000	2,000	
2838 Special Dept Expense-1099 Reportable	12,407	2,500		
2840 Special Dept Expense	112,013	194,700	199,200	
2931 Travel & Transportation	295	500	500	
2932 Mileage	297	1,000	1,000	
2933 Lodging	268	300	300	
2964 Meals/Food Purchases	54	500	300	
2965 Utilities	2,912	5,000	5,000	
2970 Water & Sewage - Special Districts	10,238	50,880	41,800	
2971 Environmental Engineering Services	364,813	442,020	434,500	
3551 Transfer Out A-87 Costs		12,042	10,532	
3702 Bldg & Impr Depreciation	26,036			
5600 Appropriation for Contingencies		50,000		
Total Operating Expenses	**$ 877,610**	**$ 1,424,426**	**$ 1,385,088**	**$**
Operating Income (Loss)	**$ 403,899**	**$ (274,426)**	**$ (141,088)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(31,076)			
6950 Interest	176,023	210,000	140,000	
6970 Investment Income	(128,000)			
7423 State Aid - Recycling	29,830			
Total Non-Operating Revenue (Expenses)	**$ 46,777**	**$ 210,000**	**$ 140,000**	**$**
Income Before Capital Contributions and Transfers	**$ 450,676**	**$ (64,426)**	**$ (1,088)**	**$**
3778 Operating Transfer Out - Capital Imprvmt	(300,000)	(220,000)	(300,000)	
8333 Capital Asset Transfer (In)	440,818			
Change in Net Assets	**$ 591,494**	**$ (284,426)**	**$ (301,088)**	**$**
Net Assets - Beginning Balance	18,888,588	19,480,081	19,195,655	
Net Assets - Ending Balance	$ 19,480,081	$ 19,195,655	$ 18,894,567	$

Memo:

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6961 DeWitt Property Rent		808,611	400,000	
6965 Rents & Concessions	62,227	12,651		
8188 Campus Services-PCGC			1,739,819	
8193 Other Services	452,525	470,665		
8212 Other General Reimbursement	103,109	163,088		
8764 Miscellaneous Revenues	16,535			
8780 Contributions from Other Funds		232,856		
Total Operating Revenues	**$ 634,396**	**$ 1,687,871**	**$ 2,139,819**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	7,666			
1002 Salaries and Wages	401,508	560,005		
1004 Accr Compensated Leave	10,312			
1005 Overtime & Call Back	1,311	5,000		
1010 Cafeteria Plans (Non-PERS)	11,126	29,164		
1011 Salary Savings		(1,625)		
1018 Taxable Meal Reimbursements	60			
1300 P.E.R.S.	91,270	126,286		
1301 F.I.C.A.	30,137	43,223		
1303 Other - Post Employment Benefits	38,000	39,779		
1310 Employee Group Ins	69,718	86,457		
1315 Workers Comp Insurance		827		
1325 401 (k) Employer Match	750	750		
2051 Communication Services - Telephone	6,416	8,633		
2052 Communication Services - Mobile Devices	2	12		
2085 Household Expense	38			
2086 Refuse Disposal		600		
2140 Gen Liability Ins		10,503		
2290 Maintenance - Equipment		6,000	6,000	
2310 Employee Benefits Systems	26,417	32,743		
2404 Maintenance Services	135,891	1,200,000	150,000	
2405 Materials - Bldgs & Impr	108	50,000	50,000	
2439 Membership/Dues		900		
2481 PC Acquisition	1,206	5,200		
2511 Printing	1,658	2,700		
2522 Other Supplies		470		
2523 Office Supplies & Exp	3,389	3,000		
2524 Postage	2,040	2,700		
2550 Administration	182,011	257,263	107,406	
2555 Prof/Spec Svcs - Purchased	49,991	161,500	50,000	
2556 Prof/Spec Svcs - County	941,647	158,310	600,000	
2701 Publications & Legal Notices	316	500		
2709 Countywide System Charges	2,071	4,407		
2710 Rents & Leases - Equipment		1,000	1,000	
2727 Rents & Leases - Bldgs & Impr	3,856	4,400		
2744 Small Tools & Instruments		300	1,000	
2838 Special Dept Expense-1099 Reportable	2,276			
2840 Special Dept Expense	28,600	20,000		
2844 Training	2,310	3,030		
2931 Travel & Transportation	3	200		
2932 Mileage	23	700		
2941 County Vehicle Mileage	154	900		
2965 Utilities	397,122	406,509	700,000	
2970 Water & Sewage - Special Districts	3,654	4,000	5,000	
3701 Equipment Depreciation	32,090			
3702 Bldg & Impr Depreciation	201,679			
3704 Infrastructure Depreciation	119,297			
3706 Intangible Assets Depreciation	73,772			
5600 Appropriation for Contingencies		50,000	50,000	
Total Operating Expenses	**$ 2,879,895**	**$ 3,286,346**	**$ 1,720,406**	**$**

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	**$ (2,245,499)**	**$ (1,598,475)**	**$ 419,413**	**$**
Non-Operating Revenue (Expenses)				
3450 Bad Debts	(27,205)			
3780 Contrib to Other Funds	(344,379)	(19,413)	(19,413)	
6950 Interest	44,331	50,000	40,000	
6961 DeWitt Property Rent	814,336			
6970 Investment Income	(36,000)			
8779 Contributions from General Fund	999,746	1,002,261		
8780 Contributions from Other Funds	232,856			
Total Non-Operating Revenue (Expenses)	**$ 1,683,685**	**$ 1,032,848**	**$ 20,587**	**$**
Income Before Capital Contributions and Transfers	**$ (561,814)**	**$ (565,627)**	**$ 440,000**	**$**
3778 Operating Transfer Out - Capital Imprvmt	(100,000)	(347,000)		
8954 Operating Transfers In	293			
Change in Net Assets	**$ (661,521)**	**$ (912,627)**	**$ 440,000**	**$**
Net Assets - Beginning Balance	10,187,168	9,525,647	8,613,020	
Net Assets - Ending Balance	$ 9,525,647	$ 8,613,020	$ 9,053,020	$

Memo:

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

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8175 Sanitation Services	9,887,272	11,034,600	11,015,400	
8176 Inspection Fees	3,780			
8243 Plan Check Fees		30,000	30,900	
8269 Planning - At Cost Projects Fees	26,386			
Total Operating Revenues	**$ 9,917,438**	**$ 11,064,600**	**$ 11,046,300**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	47,872	13,000	13,000	
1002 Salaries and Wages	4,424,481	4,976,229	4,960,751	
1003 Extra Help	2,481			
1004 Accr Compensated Leave	(20,837)			
1005 Overtime & Call Back	238,872	165,000	195,000	
1006 Sick Leave Payoff	759			
1010 Cafeteria Plans (Non-PERS)	126,847	273,400	272,582	
1011 Salary Savings		(6,789)		
1018 Taxable Meal Reimbursements	2,624	1,000	2,000	
1300 P.E.R.S.	957,272	1,085,416	1,131,637	
1301 F.I.C.A.	344,799	394,298	395,410	
1303 Other - Post Employment Benefits	452,909	294,576	290,244	
1310 Employee Group Ins	817,172	907,200	1,002,919	
1315 Workers Comp Insurance		55,516	99,060	
1320 Retired Employee Grp Ins			257,568	
1325 401 (k) Employer Match	1,500	1,500	1,500	
2017 Uniforms	282	3,500	3,500	
2050 Communication Services - Radio	24,065	23,400	24,600	
2051 Communication Services - Telephone	37,409	39,000	40,170	
2052 Communication Services - Mobile Devices	6,017	26,500	11,695	
2085 Household Expense	1,243		3,000	
2140 Gen Liability Ins		63,330	49,389	
2273 Parts	49,575	90,000	75,000	
2290 Maintenance - Equipment	113,845	120,000	123,600	
2310 Employee Benefits Systems	305,714	379,158	71,417	
2404 Maintenance Services	33,573	38,147	36,000	
2405 Materials - Bldgs & Impr	7,837	23,000	23,690	
2415 Campus Services-PCGC			30,516	
2422 Medical, Dental & Lab Supp	25,191	40,000	25,000	
2439 Membership/Dues	6,739	11,000	9,000	
2481 PC Acquisition	5,508	33,300	10,000	
2511 Printing	16,682	16,000	14,860	
2512 Laundry/Dry Cleaning	10,038	10,000	10,000	
2522 Other Supplies	62			
2523 Office Supplies & Exp	13,932	18,000	18,300	
2524 Postage	4,069	5,000	4,560	
2534 Operating Materials	20,581	20,000	20,000	
2550 Administration	333,868	360,481	418,885	
2555 Prof/Spec Svcs - Purchased	65,350	144,000	60,000	
2556 Prof/Spec Svcs - County	16,348	15,000	12,800	
2568 MIS - Services	196,279	200,986	206,604	
2701 Publications & Legal Notices	5,631	5,500	5,500	
2709 Countywide System Charges	21,270	33,712	48,859	
2710 Rents & Leases - Equipment	6,826	8,000	8,030	
2727 Rents & Leases - Bldgs & Impr	18,415	30,000	12,485	
2744 Small Tools & Instruments	31,081	30,000	30,000	
2768 Fuels - Credit Card Purchases	63			
2770 Fuels & Lubricants	72,969	80,000	70,000	
2838 Special Dept Expense-1099 Reportable	2,380			
2840 Special Dept Expense	68,612	158,900	197,500	
2844 Training	6,008	10,000	11,000	
2862 Landfill Dump Fee	318			
2931 Travel & Transportation	41	800	1,000	
2932 Mileage	858	800	1,000	
2933 Lodging	200			
2941 County Vehicle Mileage	124,928	130,000	130,900	
2964 Meals/Food Purchases	205	950	700	

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

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2965 Utilities	16,961	21,000	19,500	
2966 Drug & Alcohol Testing	3,828			
3551 Transfer Out A-87 Costs		273,576	347,414	
3701 Equipment Depreciation	187,717			
3702 Bldg & Impr Depreciation	5,326			
5600 Appropriation for Contingencies		50,000	50,000	
Total Operating Expenses	**$ 9,264,595**	**$ 10,673,386**	**$ 10,858,145**	**$**
Operating Income (Loss)	**$ 652,843**	**$ 391,214**	**$ 188,155**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(416,331)			
6950 Interest	32,187	24,000	24,000	
6970 Investment Income	(16,000)			
8752 Gain/Loss on F/A Disposal	8,088			
Total Non-Operating Revenue (Expenses)	**$ (392,056)**	**$ 24,000**	**$ 24,000**	**$**
Income Before Capital Contributions and Transfers	**$ 260,787**	**$ 415,214**	**$ 212,155**	**$**
3778 Operating Transfer Out - Capital Imprvmt	(761,000)	(250,000)	(500,000)	
8954 Operating Transfers In	11,921			
Change in Net Assets	**$ (488,292)**	**$ 165,214**	**$ (287,845)**	**$**
Net Assets - Beginning Balance	**3,279,845**	**2,791,553**	**2,416,767**	
Net Assets - Ending Balance	**$ 2,791,553**	**$ 2,416,767**	**$ 1,563,922**	**$**
Memo:				
4451 Equipment	$	$ 540,000	$ 565,000	$

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

Budget Unit **General Fund - 100**
Function Education
Activity **Farm Advisor - 64100**

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
Revenue				
Intergovernmental Revenue				
7292 Aid from Other Governmental Agencies	$ 4,500	$ 4,500	$ 4,500	$
Total Intergovernmental Revenue	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$**
Total Revenue	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 105,246	$ 133,401	$ 138,527	$
1003 Extra Help	22,338	6,048	5,092	
1010 Cafeteria Plans (Non-PERS)	3,643	8,004	8,312	
1300 P.E.R.S.	22,563	27,748	30,199	
1301 F.I.C.A.	9,227	10,205	10,597	
1303 Other - Post Employment Benefits	20,713	15,144	12,996	
1304 Other - Post Emplymnt Charges (Up Front)	18,620			
1310 Employee Group Ins	34,980	45,000	36,073	
1315 Workers Comp Insurance		568	790	
1320 Retired Employee Grp Ins			20,059	
Total Salaries & Benefits	**$ 237,330**	**$ 246,118**	**$ 262,645**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 11,581	$ 11,088	$ 11,454	$
2290 Maintenance - Equipment	2,189	3,392	3,392	
2415 Campus Services-PCGC			9,669	
2511 Printing	3,493	2,846	5,720	
2522 Other Supplies	6,949	3,000	4,000	
2523 Office Supplies & Exp	7,374	16,522	16,522	
2524 Postage	256	1,959	2,445	
2555 Prof/Spec Svcs - Purchased	30,260	37,750	37,750	
2556 Prof/Spec Svcs - County	49			
2709 Countywide System Charges	661	584	1,176	
2838 Special Dept Expense-1099 Reportable	23			
2840 Special Dept Expense	2,472	3,504	4,000	
2931 Travel & Transportation	9,025	10,000	11,264	
2941 County Vehicle Mileage	1,849	1,500	1,500	
Total Services & Supplies	**$ 76,181**	**$ 92,145**	**$ 108,892**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 56,842	$
Total Other Charges	**$**	**$**	**$ 56,842**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 3,124	$
5404 I/T Maintenance - Services	392	1,000	1,000	
5552 I/T - MIS Services	9,005	9,925	9,852	
5556 I/T - Professional Services	3,546	1,200	624	
Total Intrafund Transfers Out	**$ 12,943**	**$ 12,125**	**$ 14,600**	**$**
Total Expenditures / Appropriations	**$ 326,454**	**$ 350,388**	**$ 442,979**	**$**
Net Cost	**$ 321,954**	**$ 345,888**	**$ 438,479**	**$**

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 **Animal Service - 22390**

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
Revenue				
Licenses, Permits & Franchises				
6750 Animal Licenses	$ 249,640	$ 290,000	$ 250,000	$
6752 Business Licenses	3,464	4,190	3,500	
Total Licenses, Permits & Franchises	**$ 253,104**	**$ 294,190**	**$ 253,500**	**$**
Intergovernmental Revenue				
7291 Aid from Cities	$ 294,374	$ 294,320	$ 290,000	$
Total Intergovernmental Revenue	**$ 294,374**	**$ 294,320**	**$ 290,000**	**$**
Charges for Services				
8151 Humane Services	$ 96,702	$ 123,283	$ 110,000	$
8184 Laboratory Fees		2,705	1,571	
8212 Other General Reimbursement	1,535	1,450	1,500	
8218 Forms and Photocopies	10	39	26	
8240 Spay/Neuter Fees	1,599	2,890	2,500	
Total Charges for Services	**$ 99,846**	**$ 130,367**	**$ 115,597**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 4,718	$ 58	$	$
Total Miscellaneous Revenues	**$ 4,718**	**$ 58**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 42,356	$ 60,500	$ 73,260	$
Total Other Financing Sources	**$ 42,356**	**$ 60,500**	**$ 73,260**	**$**
Total Revenue	**$ 694,398**	**$ 779,435**	**$ 732,357**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 989,381	$ 1,107,822	$ 1,074,298	$
1003 Extra Help	45,694	14,605	29,575	
1005 Overtime & Call Back	51,392	40,000	40,000	
1010 Cafeteria Plans (Non-PERS)	26,406	59,283	57,955	
1017 Uniform Allowance	8,223	9,828	9,828	
1018 Taxable Meal Reimbursements	330	200	200	
1300 P.E.R.S.	217,248	250,163	249,351	
1301 F.I.C.A.	82,422	96,941	92,643	
1303 Other - Post Employment Benefits	129,375	84,298	84,041	
1304 Other - Post Emplymnt Charges (Up Front)		37,240	37,240	
1310 Employee Group Ins	189,033	219,154	253,046	
1315 Workers Comp Insurance	(4)	26,355	43,355	
1320 Retired Employee Grp Ins			72,240	
1325 401 (k) Employer Match	966	1,088	750	
Total Salaries & Benefits	**$ 1,740,466**	**$ 1,946,977**	**$ 2,044,522**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$ 135	$ 2,000	$ 2,000	$
2050 Communication Services - Radio	34,467	44,340	46,140	
2051 Communication Services - Telephone	25,203	17,710	23,000	
2052 Communication Services - Mobile Devices	5,983	4,814	5,500	
2068 Food	20,793	16,433	18,017	
2085 Household Expense	10,219	7,480	13,288	
2271 Parts Installed	194			
2274 Delivery & Freight Charges	113	1,135	800	
2290 Maintenance - Equipment	16,496	13,629	10,000	
2292 Maintenance - Software	9,288	9,700	8,640	
2415 Campus Services-PCGC			23,370	
2422 Medical, Dental & Lab Supp	25,756	36,300	38,500	
2439 Membership/Dues	309	500	500	
2456 Misc Expense	166	197	180	
2481 PC Acquisition		6,000	12,200	
2501 Spay/Neuter	56,397	100,000	60,000	
2502 Animal License Services	43,157	45,000		
2511 Printing	3,939	5,851	8,000	
2521 Operating Supplies			1,000	
2523 Office Supplies & Exp	17,713	12,613	10,500	

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 **Animal Service - 22390**

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
2524 Postage	1,323	1,300	1,469	
2555 Prof/Spec Svcs - Purchased	146,093	150,824	150,452	
2556 Prof/Spec Svcs - County	1,072	1,130	1,180	
2701 Publications & Legal Notices	903	1,350	1,350	
2709 Countywide System Charges	5,215	5,215	12,952	
2710 Rents & Leases - Equipment		2,926	3,000	
2727 Rents & Leases - Bldgs & Impr	124		131	
2744 Small Tools & Instruments	635	622	750	
2770 Fuels & Lubricants	83	147	100	
2838 Special Dept Expense-1099 Reportable	1,148			
2840 Special Dept Expense	38,888	24,946	26,620	
2844 Training	525	5,000	3,500	
2932 Mileage		500	250	
2933 Lodging		2,870	2,870	
2941 County Vehicle Mileage	150,297	135,000	150,000	
2964 Meals/Food Purchases	75	1,000	1,000	
Total Services & Supplies	**$ 616,709**	**$ 656,532**	**$ 637,259**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 324,176	$
Total Other Charges	**$**	**$**	**$ 324,176**	**$**
Capital Assets				
4451 Equipment	$	$	$ 33,260	$
Total Capital Assets	**$**	**$**	**$ 33,260**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 23,883	$
5404 I/T Maintenance - Services	2,987	4,000	44,370	
5422 I/T - Medical, Dental & Lab Supplies		3,120		
5550 I/T - Administration	256,899	294,633	277,823	
5552 I/T - MIS Services	93,753	120,695	116,440	
5556 I/T - Professional Services	14,240	18,133	18,000	
5965 I/T Utilities			60,591	
Total Intrafund Transfers Out	**$ 367,879**	**$ 440,581**	**$ 541,107**	**$**
Intrafund Transfers In				
5026 I/T - Advertising & Promotion Fund	$ (33,471)	$ (45,000)	$ (35,000)	$
Total Intrafund Transfers In	**$ (33,471)**	**$ (45,000)**	**$ (35,000)**	**$**
Total Expenditures / Appropriations	**$ 2,691,583**	**$ 2,999,090**	**$ 3,545,324**	**$**
Net Cost	**$ 1,997,185**	**$ 2,219,655**	**$ 2,812,967**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **HHS Administration - 42000**

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
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	$ 13,763	$ 25,000	$ 14,999	$
Total Fines, Forfeits & Penalties	**$ 13,763**	**$ 25,000**	**$ 14,999**	**$**
Intergovernmental Revenue				
7264 Federal Aid Medi-Cal	$	$ 250,000	$	$
8782 Contributions from Oth Govt Agencies	125,099	124,931	138,285	
Total Intergovernmental Revenue	**$ 125,099**	**$ 374,931**	**$ 138,285**	**$**
Charges for Services				
8215 Administrative Support Services	$ 53,802	$ 54,936	$ 50,809	$
Total Charges for Services	**$ 53,802**	**$ 54,936**	**$ 50,809**	**$**
Miscellaneous Revenues				
8746 Grants-Private Funds	$ 20,772	$ 2,500	$	$
Total Miscellaneous Revenues	**$ 20,772**	**$ 2,500**	**$**	**$**
Total Revenue	**$ 213,436**	**$ 457,367**	**$ 204,093**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 94,699	$ 205,878	$	$
1002 Salaries and Wages	3,621,802	4,155,683	4,230,946	
1003 Extra Help	56,056			
1005 Overtime & Call Back	30,953	2,000	10,000	
1010 Cafeteria Plans (Non-PERS)	83,389	183,050	161,972	
1018 Taxable Meal Reimbursements	197	750	500	
1300 P.E.R.S.	845,508	1,009,703	995,133	
1301 F.I.C.A.	261,249	322,662	323,137	
1303 Other - Post Employment Benefits	356,527	447,900	255,588	
1304 Other - Post Emplymnt Charges (Up Front)	186,200	37,240	148,960	
1310 Employee Group Ins	544,563	675,193	657,367	
1315 Workers Comp Insurance	441	14,749	21,010	
1320 Retired Employee Grp Ins			243,043	
1325 401 (k) Employer Match	7,842	9,750	7,500	
Total Salaries & Benefits	**$ 6,089,426**	**$ 7,064,558**	**$ 7,055,156**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 53,323	$ 45,600	$ 62,000	$
2052 Communication Services - Mobile Devices	3,665	5,564	9,000	
2140 Gen Liability Ins		19,918	17,686	
2271 Parts Installed	279		120	
2273 Parts			300	
2290 Maintenance - Equipment		100	100	
2292 Maintenance - Software		870	500	
2415 Campus Services-PCGC			59,427	
2431 Professional Dues	10,561	11,104	12,000	
2439 Membership/Dues	1,520	1,630	2,500	
2481 PC Acquisition	5,516	6,808	34,500	
2511 Printing	14,273	17,724	20,500	
2522 Other Supplies	5,724	1,000	1,000	
2523 Office Supplies & Exp	23,548	15,000	16,500	
2524 Postage	7,832	9,435	9,653	
2534 Operating Materials		500		
2543 Investigators	37			
2555 Prof/Spec Svcs - Purchased	112,708	177,000	116,700	
2556 Prof/Spec Svcs - County	27,674	21,326	24,437	
2568 MIS - Services	1,073			
2701 Publications & Legal Notices	1,209	700	700	
2709 Countywide System Charges	11,550	12,769	20,490	
2727 Rents & Leases - Bldgs & Impr	7,681			
2838 Special Dept Expense-1099 Reportable	75	200	200	
2840 Special Dept Expense	3,957	3,700	75	
2844 Training	8,473	7,000	3,000	
2931 Travel & Transportation	1,913	3,000	4,000	

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **HHS Administration - 42000**

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	2,878	3,100	5,000	
2933 Lodging	795	2,300	3,000	
2941 County Vehicle Mileage	3,671	5,000	6,000	
2963 Program Meals	8	400		
2964 Meals/Food Purchases	188	600	200	
2966 Drug & Alcohol Testing		275	250	
Total Services & Supplies	**$ 310,131**	**$ 372,623**	**$ 429,838**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 782,573	$ 741,066	$ 605,190	$
Total Other Charges	**$ 782,573**	**$ 741,066**	**$ 605,190**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 166,966	$ 346,365	$ 63,130	$
5404 I/T Maintenance - Services	106,433	127,808	118,532	
5552 I/T - MIS Services	677,341	324,557	415,554	
5556 I/T - Professional Services	430,511	495,700	587,823	
5965 I/T Utilities	50,388	53,000	34,938	
Total Intrafund Transfers Out	**$ 1,431,639**	**$ 1,347,430**	**$ 1,219,977**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (8,198,809)	$ (8,808,932)	$ (9,096,926)	$
5015 I/T - PC Housing Authority Fund	(19,085)	(18,312)	(16,689)	
Total Intrafund Transfers In	**$ (8,217,894)**	**$ (8,827,244)**	**$ (9,113,615)**	**$**
Total Expenditures / Appropriations	**$ 395,875**	**$ 698,433**	**$ 196,546**	**$**
Net Cost	**$ 182,439**	**$ 241,066**	**$ (7,547)**	**$**

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 Assistance
Activity **Public Health - 42760**

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 7,582	$ 7,000	$ 7,500	$
Total Licenses, Permits & Franchises	**$ 7,582**	**$ 7,000**	**$ 7,500**	**$**
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	$ 2,666	$ 2,200	$ 1,900	$
Total Fines, Forfeits & Penalties	**$ 2,666**	**$ 2,200**	**$ 1,900**	**$**
Intergovernmental Revenue				
7131 State Aid Bio-Terrorism	$ 712,891	$ 1,069,684	$ 1,061,350	$
7144 Federal Public Assistance Program	10			
7157 State Maternal & Child Care	440,115	584,000	550,000	
7177 State California Children Services	215,058	205,000	205,000	
7189 State Aid for Tobacco Prevention	157,144	150,000	150,000	
7223 State Aid - Family Planning	60,409	83,000	75,000	
7232 State Aid - Other	27,585	26,203	27,000	
7248 Federal WIC Admin	985,777			
7264 Federal Aid Medi-Cal	78,360	160,459	150,000	
7284 Aid from Other Counties	180,299	181,500	160,000	
7320 CCS Medi-Cal	735,845	695,000	750,000	
7322 Fed Nutrition Network	161,635			
7323 Fed SAMHSA Funding	114,877			
7333 State Aid - AIDS Grant	13,790	15,600	14,800	
7353 Federal Aid for EPSDT	770,764	565,000	565,000	
7355 Other State for Health	258,625	330,000	315,000	
7371 State Aid - Adolescent Family Life	131,150	137,300	90,000	
7397 VLF-Health	3,225,389	3,811,824	1,403,061	
7399 State Aid Public Asst Realign			2,940,421	
7401 State Aid Health Realign	1,653,351	1,307,763	557,220	
7403 State Aid Calif Childrens Svc Realign	875,545	566,407	583,399	
7404 State Aid Stabilization Realign	92,000			
7414 State Aid Immunization	89,835	99,400	96,000	
Total Intergovernmental Revenue	**$ 10,980,454**	**$ 9,988,140**	**$ 9,693,251**	**$**
Charges for Services				
8116 NSF & Misc Fees	$ 37	$	$	$
8142 Recording Fees	46	10	500	
8157 Recording Fees Vital Statistics	281,550	240,000	258,260	
8182 Health Fees	2,768	4,500	2,500	
8184 Laboratory Fees	43,797	40,000	40,000	
8190 Public Hlth Lab Services	10,985	14,000	11,500	
8212 Other General Reimbursement	1,467			
8218 Forms and Photocopies	4,395			
8297 Training Fees	3,895			
8376 Convenience Copier Revenue	15			
Total Charges for Services	**$ 348,955**	**$ 298,510**	**$ 312,760**	**$**
Donations				
8755 Donation	$ 288	$	$	$
Total Donations	**$ 288**	**$**	**$**	**$**
Miscellaneous Revenues				
8746 Grants-Private Funds	$ 162,968	$ 130,000	$ 130,000	$
8764 Miscellaneous Revenues	5,483		1,000	
8766 Cash Overage	5			
Total Miscellaneous Revenues	**$ 168,456**	**$ 130,000**	**$ 131,000**	**$**
Total Revenue	**$ 11,508,401**	**$ 10,425,850**	**$ 10,146,411**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 38,857	$ 30,000	$ 30,000	$
1002 Salaries and Wages	4,066,223	4,146,464	4,122,014	
1003 Extra Help	392,784	158,979	125,853	
1005 Overtime & Call Back	5,965	11,500	11,500	
1006 Sick Leave Payoff	2,000			

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 Assistance
Activity **Public Health - 42760**

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
1010 Cafeteria Plans (Non-PERS)	120,040	229,784	216,477	
1018 Taxable Meal Reimbursements	30	1,200	1,200	
1300 P.E.R.S.	893,675	921,442	915,953	
1301 F.I.C.A.	333,653	359,822	344,692	
1303 Other - Post Employment Benefits	447,477	431,193	251,256	
1304 Other - Post Emplymnt Charges (Up Front)	186,200	74,480	148,960	
1310 Employee Group Ins	701,220	686,029	696,879	
1315 Workers Comp Insurance	(21)	29,471	77,565	
1320 Retired Employee Grp Ins			323,912	
1325 401 (k) Employer Match	1,752	2,925	3,750	
Total Salaries & Benefits	**$ 7,189,855**	**$ 7,083,289**	**$ 7,270,011**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 6,240	$ 6,240	$ 6,240	$
2051 Communication Services - Telephone	120,729	108,000	108,000	
2052 Communication Services - Mobile Devices	15,428	13,000	13,000	
2068 Food		290	200	
2130 Insurance	2,754	8,700	8,700	
2140 Gen Liability Ins		18,519	18,519	
2273 Parts		250	250	
2274 Delivery & Freight Charges	981	1,000	500	
2290 Maintenance - Equipment	49,598	60,000	50,000	
2291 Maintenance - Computer Equip	6,545	6,200	6,200	
2292 Maintenance - Software	44,901	58,000	24,999	
2415 Campus Services-PCGC			33,476	
2422 Medical, Dental & Lab Supp	189,173	250,000	240,000	
2431 Professional Dues	463	3,000	3,000	
2439 Membership/Dues	20,271	20,000	20,000	
2456 Misc Expense	154			
2481 PC Acquisition	52,509	12,600	71,500	
2511 Printing	42,018	53,000	35,000	
2512 Laundry/Dry Cleaning	1,095	900	900	
2522 Other Supplies	1,654	3,500	1,700	
2523 Office Supplies & Exp	36,659	32,000	26,000	
2524 Postage	37,706	33,829	39,390	
2534 Operating Materials	775			
2555 Prof/Spec Svcs - Purchased	423,932	319,042	320,400	
2556 Prof/Spec Svcs - County	29,904	14,080	15,508	
2701 Publications & Legal Notices	4,207	12,000	5,000	
2709 Countywide System Charges	22,050	23,491	25,251	
2711 Rents & Leases - Auto	118			
2727 Rents & Leases - Bldgs & Impr	106,986	68,750	60,171	
2838 Special Dept Expense-1099 Reportable	62		1,700	
2839 Recording Fees	84			
2840 Special Dept Expense	27,881	80,000	71,000	
2844 Training	14,410	20,000	15,000	
2931 Travel & Transportation	2,466	5,000	5,000	
2932 Mileage	11,179	10,000	7,500	
2933 Lodging	4,200	6,500	6,500	
2941 County Vehicle Mileage	45,531	44,000	58,807	
2963 Program Meals	2,004	500	1,000	
2964 Meals/Food Purchases	2,392	5,000	2,500	
2965 Utilities	12,147	13,500	1,000	
Total Services & Supplies	**$ 1,339,206**	**$ 1,310,891**	**$ 1,303,911**	**$**
Other Charges				
3061 Transportation for Client	$ 1,060	$ 2,000	$ 2,000	$
3080 Support & Care of Persons	141,520	200,000	200,000	
3081 Support & Care -Med, Dentl&Lab Supplies	2,093		2,000	
3551 Transfer Out A-87 Costs			389,271	
Total Other Charges	**$ 144,673**	**$ 202,000**	**$ 593,271**	**$**
Capital Assets				
4451 Equipment	$	$ 18,650	$ 55,000	$

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 Assistance
Activity **Public Health - 42760**

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
Total Capital Assets	**$**	**$ 18,650**	**$ 55,000**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 239	$	$	$
3778 Operating Transfer Out - Capital Imprvmt	550,000			
Total Other Financing Uses	**$ 550,239**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 421,431	$ 522,481	$ 62,585	$
5404 I/T Maintenance - Services	67,123	44,093	83,000	
5550 I/T - Administration	922,624	1,032,763	979,939	
5552 I/T - MIS Services	364,539	388,856	435,498	
5556 I/T - Professional Services	20,393	400	2,500	
5965 I/T Utilities			71,000	
Total Intrafund Transfers Out	**$ 1,796,110**	**$ 1,988,593**	**$ 1,634,522**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (414,393)	$ (182,000)	$ (178,500)	$
5011 I/T - Public Safety Fund	(142,453)	(140,000)	(140,000)	
Total Intrafund Transfers In	**$ (556,846)**	**$ (322,000)**	**$ (318,500)**	**$**
Total Expenditures / Appropriations	**$ 10,463,237**	**$ 10,281,423**	**$ 10,538,215**	**$**
Net Cost	**$ (1,045,164)**	**$ (144,427)**	**$ 391,804**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Environmental Health - 42820**

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
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	$ 32,008	$ 37,427	$ 33,463	$
6753 Food Estab Permits	1,634,615	1,480,669	1,607,990	
6758 Septic Permits	83,796	75,227	87,604	
6765 Renewal Permits	3,844		4,019	
6769 Permits	36,004	22,656	16,118	
6772 Well Permits	90,306	74,624	94,411	
6778 Hazardous Mat Reg Fees	1,297,927	1,114,120	1,191,049	
6782 Pool/Spa Permits	307,353	327,603	330,499	
Total Licenses, Permits & Franchises	**$ 3,485,853**	**$ 3,132,326**	**$ 3,365,153**	**$**
Rev from Use of Money & Property				
6950 Interest	$	$ 334	$	$
Total Rev from Use of Money & Property	**$**	**$ 334**	**$**	**$**
Intergovernmental Revenue				
7146 Federal - Disaster Relief	$ 1,860	$	$	$
7167 St Aid - Waste Tire Enforcement Prog	265,054	276,771	255,105	
7197 State Aid - Abvground Petrol Stor Tank	10,307	9,748	10,775	
7241 State EPA Grant	9,505	14,008		
7355 Other State for Health			50,000	
7394 State Aid - Solid Waste Enforcement	21,743	24,448	21,454	
Total Intergovernmental Revenue	**$ 308,469**	**$ 324,975**	**$ 337,334**	**$**
Charges for Services				
8108 Solid Waste Inspections	$ 64,521	$ 81,001	$ 65,863	$
8109 Parcel Split Applications	11,007	10,377	11,507	
8116 NSF & Misc Fees	130	300	131	
8162 Inspect Fee Stormwater - Restaurants	3,014	62,579	63,465	
8163 Health - Site Review	62,201	51,782	65,028	
8167 Food Certifications	11,043	15,215	11,544	
8169 Inspect Fee EH-Public Drinking Water	157,874	114,199	165,049	
8178 Septage Service Chg - Mo	9,815	14,716	10,622	
8182 Health Fees	9,053	8,178	9,464	
8195 Inspect Fee Septic Onsite Monitor&Maint.	10,806	10,549	16,920	
8212 Other General Reimbursement	30,335	69,970	38,263	
8218 Forms and Photocopies	287	608	291	
8243 Plan Check Fees	118,105	126,402	123,473	
8259 Environmental Applications		1,997		
8260 Land Use Applications	7,547	10,862	7,890	
8261 Other Multi Dept Applications	16,177	15,923	16,913	
8269 Planning - At Cost Projects Fees	5,383	36,652	13,468	
8275 Underground Tank Cleanup	88,345	110,671	90,995	
Total Charges for Services	**$ 605,643**	**$ 741,981**	**$ 710,886**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$	$ 3,228	$	$
Total Miscellaneous Revenues	**$**	**$ 3,228**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 2,843	$	$
Total Other Financing Sources	**$**	**$ 2,843**	**$**	**$**
Total Revenue	**$ 4,399,965**	**$ 4,205,687**	**$ 4,413,373**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 3,368	$ 5,000	$ 5,000	$
1002 Salaries and Wages	2,035,880	2,395,440	2,423,427	
1003 Extra Help	36,279			
1005 Overtime & Call Back	442	10,000	10,000	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	61,759	131,373	131,291	
1018 Taxable Meal Reimbursements	999	2,000	2,000	
1300 P.E.R.S.	432,369	505,244	515,708	
1301 F.I.C.A.	157,254	198,881	195,009	

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Environmental Health - 42820**

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
1303 Other - Post Employment Benefits	204,484	228,279	132,559	
1304 Other - Post Emplymnt Charges (Up Front)	186,200		74,480	
1310 Employee Group Ins	273,331	315,506	330,922	
1315 Workers Comp Insurance	(56)	13,533	18,592	
1320 Retired Employee Grp Ins			169,852	
1325 401 (k) Employer Match	315	788	750	
Total Salaries & Benefits	**$ 3,394,624**	**$ 3,806,044**	**$ 4,009,590**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 44,420	$ 47,329	$ 47,088	$
2052 Communication Services - Mobile Devices	4,479	4,000	6,188	
2290 Maintenance - Equipment	1,324		3,000	
2292 Maintenance - Software	1,873		2,418	
2439 Membership/Dues	3,547	6,768	4,800	
2481 PC Acquisition	65,970	40,863	3,400	
2511 Printing	8,539	10,700	8,500	
2522 Other Supplies	6,870	4,000	801	
2523 Office Supplies & Exp	10,219	12,000	12,500	
2524 Postage	6,740	8,455	12,384	
2555 Prof/Spec Svcs - Purchased	1,028	19,877	22,900	
2556 Prof/Spec Svcs - County	5,097	7,000	4,605	
2701 Publications & Legal Notices	720		750	
2709 Countywide System Charges	20,521	11,776	26,258	
2838 Special Dept Expense-1099 Reportable	311	1,571	800	
2840 Special Dept Expense	57,684	38,300	52,225	
2844 Training	655	10,000	20,000	
2931 Travel & Transportation	2,945	4,000	8,500	
2932 Mileage	1,142	6,000	1,200	
2933 Lodging	4,868	5,000	5,000	
2941 County Vehicle Mileage	90,310	110,000	137,000	
2963 Program Meals			100	
2964 Meals/Food Purchases	1,526	1,500	1,600	
Total Services & Supplies	**$ 340,788**	**$ 349,139**	**$ 382,017**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 485,206	$
Total Other Charges	**$**	**$**	**$ 485,206**	**$**
Other Financing Uses				
3776 Contrib Auto Working Capital	$	$	$ 28,000	$
Total Other Financing Uses	**$**	**$**	**$ 28,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 36,676	$
5404 I/T Maintenance - Services	94,538	96,599	110,892	
5550 I/T - Administration	441,226	403,689	462,781	
5552 I/T - MIS Services	322,843	442,075	527,345	
5555 I/T Prof/Special Services - Purchased	234			
5556 I/T - Professional Services	14,576	18,000	21,025	
5965 I/T Utilities	37,366	33,000	38,000	
Total Intrafund Transfers Out	**$ 910,783**	**$ 993,363**	**$ 1,196,719**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$	$ (15,000)	$ (2,000)	$
5004 I/T - Road Fund	(8,428)	(3,300)	(6,000)	
Total Intrafund Transfers In	**$ (8,428)**	**$ (18,300)**	**$ (8,000)**	**$**
Total Expenditures / Appropriations	**$ 4,637,767**	**$ 5,130,246**	**$ 6,093,532**	**$**
Net Cost	**$ 237,802**	**$ 924,559**	**$ 1,680,159**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Adult System of Care - 42930**

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
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	$ 96,219	$ 81,110	$ 70,000	$
Total Fines, Forfeits & Penalties	**$ 96,219**	**$ 81,110**	**$ 70,000**	**$**
Rev from Use of Money & Property				
6961 DeWitt Property Rent	$ 1	$	$	$
Total Rev from Use of Money & Property	**$ 1**	**$**	**$**	**$**
Intergovernmental Revenue				
7162 State Welfare Admin General	$ 1,200	$	$	$
7180 Federal Medicare - Clinic			5,022	
7187 State Aid Mental Health	5,351,665	5,893,267	6,403,000	
7193 State Aid Drug	1,214,086	1,550,391	2,079,773	
7232 State Aid - Other	371,603	423,412	416,876	
7239 State Welfare Title XX Social Services	1,685,934	2,439,400	2,606,312	
7260 Federal Aid - HRD CSBG	84	84		
7264 Federal Aid Medi-Cal	3,808,962	5,007,557	5,295,000	
7270 Federal Aid - M/H Drug	1,440,932	1,410,535	1,312,000	
7284 Aid from Other Counties	220,475	180,000	205,000	
7292 Aid from Other Governmental Agencies	17,380	43,608	24,000	
7323 Fed SAMHSA Funding	16,370	112,142	116,130	
7326 Federal - Other	581,735	582,000	575,000	
7327 Fed - PATH Grant	47,706	40,000	42,000	
7398 VLF Mental Health	80,527		80,527	
7400 State Aid Mental Health Realign	4,879,649	4,961,649	4,961,649	
7409 Federal Drug Medi-Cal Revenue	1,238,613	1,197,910	1,249,444	
7419 Federal Aid - CWS Title XIX	1,961,121	2,259,840	1,938,204	
7430 Sales Tax Realignment for Public Safety	816,200	1,259,771	1,173,118	
Total Intergovernmental Revenue	**$ 23,734,242**	**$ 27,361,566**	**$ 28,483,055**	**$**
Charges for Services				
8145 Court Fees/Costs	$ 20	$	$	$
8148 Estate Fees	27,452	4,078	6,000	
8164 Mental Health Patient Revenue	251,794	161,728	129,000	
8165 Mental Health Services	8,892	16,438	6,002	
8212 Other General Reimbursement	81,880	58,387	58,000	
Total Charges for Services	**$ 370,038**	**$ 240,631**	**$ 199,002**	**$**
Donations				
8755 Donation	$ 250	$	$	$
Total Donations	**$ 250**	**$**	**$**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 2,430	$ 2,236	$	$
8764 Miscellaneous Revenues	17,796	8,546	1,347,500	
Total Miscellaneous Revenues	**$ 20,226**	**$ 10,782**	**$ 1,347,500**	**$**
Other Financing Sources				
8700 Other	$	$ 1,347,500	$	$
8954 Operating Transfers In	44,995	71,300	71,300	
Total Other Financing Sources	**$ 44,995**	**$ 1,418,800**	**$ 71,300**	**$**
Total Revenue	**$ 24,265,971**	**$ 29,112,889**	**$ 30,170,857**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 11,182	$ 39,548	$ 39,548	$
1002 Salaries and Wages	6,744,031	8,246,416	8,699,786	
1003 Extra Help	455,553	38,312	38,312	
1005 Overtime & Call Back	23,074	27,612	27,612	
1006 Sick Leave Payoff	42			
1010 Cafeteria Plans (Non-PERS)	177,013	433,692	441,068	
1017 Uniform Allowance	(19)			
1018 Taxable Meal Reimbursements	257			
1300 P.E.R.S.	1,457,001	1,820,660	1,947,874	
1301 F.I.C.A.	523,508	672,707	676,961	
1303 Other - Post Employment Benefits	700,113	843,545	498,180	

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Adult System of Care - 42930**

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
1304 Other - Post Emplymnt Charges (Up Front)	707,560	335,160	111,720	
1310 Employee Group Ins	1,121,607	1,322,877	1,540,654	
1315 Workers Comp Insurance	(154)	36,090	59,760	
1320 Retired Employee Grp Ins			770,538	
1325 401 (k) Employer Match	3,729	6,000	6,750	
Total Salaries & Benefits	**$ 11,924,497**	**$ 13,822,619**	**$ 14,858,763**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 176,251	$ 201,098	$ 211,715	$
2052 Communication Services - Mobile Devices	8,150	7,782	7,966	
2068 Food	4,623		2,970	
2085 Household Expense		4,684	3,123	
2130 Insurance	97,600	39,002	39,002	
2140 Gen Liability Ins		109,743	106,893	
2271 Parts Installed	789			
2274 Delivery & Freight Charges	30			
2290 Maintenance - Equipment	1,892	2,459	1,663	
2291 Maintenance - Computer Equip		2,000	1,333	
2292 Maintenance - Software	26,844	36,000	36,000	
2415 Campus Services-PCGC			53,175	
2422 Medical, Dental & Lab Supp	92,276	94,600	78,000	
2431 Professional Dues	874	1,068	2,266	
2439 Membership/Dues	33,204	36,950	36,950	
2456 Misc Expense	316	8	47	
2481 PC Acquisition	1,997	73,100	87,200	
2511 Printing	68,579	70,625	66,807	
2516 Fed Drug Medical Program	921,977	1,197,360	1,124,500	
2521 Operating Supplies	68		275	
2522 Other Supplies	10,276	3,903	8,672	
2523 Office Supplies & Exp	55,359	49,713	42,081	
2524 Postage	32,724	31,743	36,338	
2555 Prof/Spec Svcs - Purchased	12,842,108	15,467,145	16,041,347	
2556 Prof/Spec Svcs - County	289,959	159,471	204,185	
2701 Publications & Legal Notices	441		858	
2709 Countywide System Charges	36,470	31,509	57,448	
2711 Rents & Leases - Auto	409	114	114	
2727 Rents & Leases - Bldgs & Impr	831,067	1,047,943	1,099,222	
2832 Election Outreach Costs			59	
2838 Special Dept Expense-1099 Reportable	61,572	580,252	430,000	
2840 Special Dept Expense	136,522	15,800	13,991	
2844 Training	12,886	7,274	12,886	
2848 Contract Employee Expense	2,345	3,655		
2860 Library Materials	1,489	634	3,150	
2931 Travel & Transportation	2,959	1,568	3,520	
2932 Mileage	54,589	39,806	39,806	
2933 Lodging	5,010	1,297	4,297	
2941 County Vehicle Mileage	83,115	82,198	93,530	
2963 Program Meals	966	1,379	1,379	
2964 Meals/Food Purchases	2,051	1,394	1,512	
2965 Utilities	133,732	203,197	192,241	
Total Services & Supplies	**$ 16,031,519**	**$ 19,606,474**	**$ 20,146,521**	**$**
Other Charges				
3061 Transportation for Client	$ 8,124	$ 11,382	$ 7,282	$
3062 Client Ancillary Costs	(2,836)	3,030	12,000	
3078 Support & Care Medical	3,780,080	3,886,731	3,964,600	
3079 Support & Care Rent	462,101	465,296	448,042	
3080 Support & Care of Persons	26,573	15,638	126,000	
3081 Support & Care -Med, Dentl&Lab Supplies			660	
3090 Aid to Indigents	80			
3095 Title XX Social Services Purch	180			
3551 Transfer Out A-87 Costs			610,815	
Total Other Charges	**$ 4,274,302**	**$ 4,382,077**	**$ 5,169,399**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Adult System of Care - 42930**

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
Other Financing Uses				
3776 Contrib Auto Working Capital	$ 21,802	$ 88,000	$ 27,500	$
Total Other Financing Uses	**$ 21,802**	**$ 88,000**	**$ 27,500**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 635,152	$ 787,593	$ 117,832	$
5404 I/T Maintenance - Services	220,533	296,702	255,000	
5550 I/T - Administration	1,539,325	1,611,789	1,699,692	
5552 I/T - MIS Services	689,245	962,450	1,197,598	
5553 I/T - Revenue Services Charges	4,308	3,500	2,601	
5556 I/T - Professional Services	436,537	416,455	410,000	
5965 I/T Utilities	1,566	1,504	16,689	
Total Intrafund Transfers Out	**$ 3,526,666**	**$ 4,079,993**	**$ 3,699,412**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (419,859)	$ (457,403)	$ (457,000)	$
5002 I/T - County General Fund	(47,683)	(147,683)	(147,683)	
5011 I/T - Public Safety Fund	(3,731,967)	(3,851,731)	(3,934,600)	
Total Intrafund Transfers In	**$ (4,199,509)**	**$ (4,456,817)**	**$ (4,539,283)**	**$**
Total Expenditures / Appropriations	**$ 31,579,277**	**$ 37,522,346**	**$ 39,362,312**	**$**
Net Cost	**$ 7,313,306**	**$ 8,409,457**	**$ 9,191,455**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Medical Clinics - 42950**

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
Revenue				
Intergovernmental Revenue				
7170 Misc Health Revenue	$ 11,667	$	$	$
7179 Medi-Cal - Clinic	2,416,507	3,090,781	3,816,798	
7180 Federal Medicare - Clinic	207,903	235,000	283,729	
7223 State Aid - Family Planning	221,473	218,974	230,000	
7264 Federal Aid Medi-Cal	398,669	872,311		
7299 Aid from CFHC	90,727	95,669	103,140	
7355 Other State for Health	6,754	10,000	10,000	
Total Intergovernmental Revenue	**$ 3,353,700**	**$ 4,522,735**	**$ 4,443,667**	**$**
Charges for Services				
8182 Health Fees	$ 5,919	$ 3,800	$ 4,370	$
8183 Clinic Registration Fees	154,260	181,500	143,750	
8189 Institution Care & Services	38,034	45,000	28,750	
8199 Clinic Fees & Ins	214,082	175,500	230,000	
8218 Forms and Photocopies	930	850	850	
Total Charges for Services	**$ 413,225**	**$ 406,650**	**$ 407,720**	**$**
Miscellaneous Revenues				
8746 Grants-Private Funds	$ 50,000	$	$	$
8764 Miscellaneous Revenues	18,223	15,250	20,000	
Total Miscellaneous Revenues	**$ 68,223**	**$ 15,250**	**$ 20,000**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 115,000	$	$	$
Total Other Financing Sources	**$ 115,000**	**$**	**$**	**$**
Total Revenue	**$ 3,950,148**	**$ 4,944,635**	**$ 4,871,387**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 2,800,396	$ 3,255,125	$ 2,961,617	$
1003 Extra Help	909,299	516,057	430,419	
1005 Overtime & Call Back	19,639			
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	51,944	172,667	159,594	
1300 P.E.R.S.	641,397	712,899	667,195	
1301 F.I.C.A.	250,335	271,021	247,519	
1303 Other - Post Employment Benefits	256,225	294,121	168,948	
1304 Other - Post Emplymnt Charges (Up Front)	148,960	148,960	186,200	
1310 Employee Group Ins	395,138	452,119	460,277	
1315 Workers Comp Insurance	(21)	16,706	23,200	
1320 Retired Employee Grp Ins			258,823	
1325 401 (k) Employer Match	1,628	1,500	1,500	
Total Salaries & Benefits	**$ 5,476,940**	**$ 5,841,175**	**$ 5,565,292**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 95,607	$ 80,228	$ 138,000	$
2052 Communication Services - Mobile Devices	40	360	360	
2130 Insurance	17,008	47,500	23,750	
2140 Gen Liability Ins		20,917	22,073	
2273 Parts	188			
2274 Delivery & Freight Charges			50	
2290 Maintenance - Equipment	365	500	500	
2291 Maintenance - Computer Equip		3,800	4,000	
2292 Maintenance - Software	6,421	65,000	153,346	
2408 Accounting Services	93		20	
2415 Campus Services-PCGC			29,733	
2422 Medical, Dental & Lab Supp	539,935	325,000	258,750	
2431 Professional Dues	2,385	2,000	2,000	
2439 Membership/Dues	2,592	700	3,000	
2456 Misc Expense	29			
2481 PC Acquisition	15,439	20,000	28,700	
2511 Printing	37,663	27,500	22,000	
2512 Laundry/Dry Cleaning			2,000	

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Medical Clinics - 42950**

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
2522 Other Supplies	2,229	2,000	8,625	
2523 Office Supplies & Exp	35,760	35,000	40,250	
2524 Postage	11,590	11,975	12,313	
2555 Prof/Spec Svcs - Purchased	363,957	259,700	254,000	
2556 Prof/Spec Svcs - County	11,274	10,899	11,378	
2701 Publications & Legal Notices	1,309	1,000	1,000	
2709 Countywide System Charges	11,703	9,824	18,429	
2710 Rents & Leases - Equipment	484	500	500	
2724 Hazard Elimination & Safety	125		50	
2727 Rents & Leases - Bldgs & Impr	109,530	104,672	18,179	
2840 Special Dept Expense	12,914	20,000	56,625	
2844 Training	10,922	5,000	10,000	
2931 Travel & Transportation	361	7,000	7,000	
2932 Mileage	2,804	2,500	2,000	
2933 Lodging	1,937	1,850		
2941 County Vehicle Mileage	5,398	4,000	8,000	
2955 Prof & Spec Serv & Med	171,513	300,000	160,000	
2963 Program Meals	72	100	100	
2964 Meals/Food Purchases	379	750	750	
2965 Utilities	2,307	3,850	3,500	
Total Services & Supplies	**$ 1,474,333**	**$ 1,374,125**	**$ 1,300,981**	**$**
Other Charges				
3061 Transportation for Client	$ 726	$	$	$
3080 Support & Care of Persons	115,640	300,000	170,000	
3551 Transfer Out A-87 Costs			214,967	
3701 Equipment Depreciation		12,973	12,500	
Total Other Charges	**$ 116,366**	**$ 312,973**	**$ 397,467**	**$**
Capital Assets				
4451 Equipment	$ 9,631	$	$ 10,000	$
Total Capital Assets	**$ 9,631**	**$**	**$ 10,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 230,501	$ 277,002	$ 47,799	$
5404 I/T Maintenance - Services	154,804	194,993	171,269	
5550 I/T - Administration	678,429	577,334	803,454	
5552 I/T - MIS Services	571,611	622,457	804,270	
5553 I/T - Revenue Services Charges	1,181	1,000	1,000	
5556 I/T - Professional Services	87,179	50,750	35,000	
5965 I/T Utilities	61,489	53,000	62,000	
Total Intrafund Transfers Out	**$ 1,785,194**	**$ 1,776,536**	**$ 1,924,792**	**$**
Intrafund Transfers In				
5001 Intrafund Transfers	$ (124,929)	$ (82,482)	$ (82,482)	$
5002 I/T - County General Fund	(132)			
Total Intrafund Transfers In	**$ (125,061)**	**$ (82,482)**	**$ (82,482)**	**$**
Total Expenditures / Appropriations	**$ 8,737,403**	**$ 9,222,327**	**$ 9,116,050**	**$**
Net Cost	**$ 4,787,255**	**$ 4,277,692**	**$ 4,244,663**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Children System of Care - 42970**

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
Revenue				
Intergovernmental Revenue				
7158 State Welfare Admin Adoption Program	$ 275,458	$ 229,730	$ 226,403	$
7166 State Childrens Boarding Homes/Inst	1,798,782	2,598,803	1,848,000	
7187 State Aid Mental Health	3,752,711	4,355,127	6,311,938	
7232 State Aid - Other	52,494	1,341		
7239 State Welfare Title XX Social Services	6,419,180	6,817,619	8,025,209	
7264 Federal Aid Medi-Cal	1,225,956	1,357,750	1,835,000	
7270 Federal Aid - M/H Drug	22,719	173,000	22,000	
7292 Aid from Other Governmental Agencies	(36,627)			
7303 State Aid Child Abuse Prevention	91,579	92,489	91,149	
7323 Fed SAMHSA Funding	681,302	696,000	611,000	
7326 Federal - Other	(107,537)	107,386	117,000	
7393 VLF-Social Services	298,396	352,649	362,314	
7399 State Aid Public Asst Realign	4,496,222	4,022,913	4,687,106	
7404 State Aid Stabilization Realign		20,278	20,278	
7405 Federal Aid - Child Welfare Services	5,759,177	6,317,683	6,574,595	
7419 Federal Aid - CWS Title XIX	912,395	931,276	1,039,945	
7420 Federal Family Preservation Program	51,514	202,159	197,175	
7485 Federal Foster Care Administration	328,441	283,835	371,993	
7486 State Foster Care Administration	463,546	399,790	394,000	
Total Intergovernmental Revenue	**$ 26,485,708**	**$ 28,959,828**	**$ 32,735,105**	**$**
Charges for Services				
8164 Mental Health Patient Revenue	$ 6,323	$	$	$
8179 Adoption Fees	2,200	5,000	2,000	
8193 Other Services	481	2,000	1,833	
8212 Other General Reimbursement	13,820	3,000	15,000	
Total Charges for Services	**$ 22,824**	**$ 10,000**	**$ 18,833**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 843	$ 745	$	$
8771 Subrogation Recovery	6,214			
Total Miscellaneous Revenues	**$ 7,057**	**$ 745**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 91,491	$ 51,000	$ 126,000	$
Total Other Financing Sources	**$ 91,491**	**$ 51,000**	**$ 126,000**	**$**
Total Revenue	**$ 26,607,080**	**$ 29,021,573**	**$ 32,879,938**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 21,073	$ 50,000	$ 50,000	$
1002 Salaries and Wages	9,361,684	10,754,385	11,360,076	
1003 Extra Help	347,707	256,346	256,347	
1005 Overtime & Call Back	478,673	238,988	238,989	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	267,018	598,678	628,811	
1018 Taxable Meal Reimbursements	1,581	3,000	3,000	
1300 P.E.R.S.	2,056,654	2,301,698	2,494,556	
1301 F.I.C.A.	767,789	946,222	950,795	
1303 Other - Post Employment Benefits	1,021,236	1,161,927	708,715	
1304 Other - Post Emplymnt Charges (Up Front)	670,320	372,400	297,920	
1310 Employee Group Ins	1,522,203	1,743,580	2,004,079	
1315 Workers Comp Insurance	(82)	47,598	97,092	
1320 Retired Employee Grp Ins			782,178	
1325 401 (k) Employer Match	2,488	4,500	4,500	
Total Salaries & Benefits	**$ 16,520,344**	**$ 18,479,322**	**$ 19,877,058**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 248,640	$ 262,602	$ 289,579	$
2052 Communication Services - Mobile Devices	17,795	13,845	20,806	
2068 Food	37,385	26,601	26,601	
2085 Household Expense	3,772	2,407	2,758	
2130 Insurance	1,329	3,904	3,904	

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Children System of Care - 42970**

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
2140 Gen Liability Ins		291,937	268,073	
2271 Parts Installed			525	
2290 Maintenance - Equipment	3,332	1,213	1,029	
2291 Maintenance - Computer Equip		3,002	3,002	
2292 Maintenance - Software	13,222	9,000	9,000	
2404 Maintenance Services	1,543	1,726	1,380	
2415 Campus Services-PCGC			35,113	
2422 Medical, Dental & Lab Supp	176,766	145,000	180,000	
2431 Professional Dues	140	980	980	
2439 Membership/Dues	7,651	2,190	7,855	
2456 Misc Expense	15,403	9,877	8,871	
2481 PC Acquisition	132,649	140,123	68,300	
2511 Printing	107,142	105,071	114,119	
2522 Other Supplies	24,580	21	26,148	
2523 Office Supplies & Exp	82,524	74,334	99,756	
2524 Postage	28,430	26,360	24,723	
2555 Prof/Spec Svcs - Purchased	4,554,650	4,799,961	7,752,653	
2556 Prof/Spec Svcs - County	77,207	51,233	77,000	
2701 Publications & Legal Notices	298		317	
2709 Countywide System Charges	51,298	44,685	70,298	
2711 Rents & Leases - Auto	1,024	881	881	
2727 Rents & Leases - Bldgs & Impr	789,720	903,201	837,000	
2770 Fuels & Lubricants	186			
2821 Small Equipment	161			
2822 Advertising	189			
2838 Special Dept Expense-1099 Reportable	5,556	80,620	80,620	
2840 Special Dept Expense	83,816	112,853	112,853	
2844 Training	31,097	12,629	12,629	
2848 Contract Employee Expense			1,805	
2860 Library Materials	2,020	4,587	7,103	
2931 Travel & Transportation	11,347	11,322	24,404	
2932 Mileage	115,268	74,671	98,836	
2933 Lodging	10,429	7,793	7,793	
2941 County Vehicle Mileage	203,718	208,435	268,553	
2963 Program Meals	14,606	12,830	9,650	
2964 Meals/Food Purchases	3,118	2,736	1,851	
2965 Utilities	51,672	53,157	15,000	
Total Services & Supplies	**$ 6,909,683**	**$ 7,501,787**	**$ 10,571,768**	**$**
Other Charges				
3061 Transportation for Client	$ 103,185	$ 63,211	$ 105,000	$
3062 Client Ancillary Costs	14,054	15,333	14,562	
3078 Support & Care Medical		2,000	2,000	
3079 Support & Care Rent	531,948	574,027	594,000	
3080 Support & Care of Persons	1,325,153	1,116,500	1,812,000	
3095 Title XX Social Services Purch	73,557	63,444	30,762	
3551 Transfer Out A-87 Costs			1,142,093	
Total Other Charges	**$ 2,047,897**	**$ 1,834,515**	**$ 3,700,417**	**$**
Other Financing Uses				
3776 Contrib Auto Working Capital	$ 56,437	$ 59,000	$ 109,000	$
Total Other Financing Uses	**$ 56,437**	**$ 59,000**	**$ 109,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 951,503	$ 1,069,104	$ 170,112	$
5404 I/T Maintenance - Services	182,749	200,738	120,000	
5550 I/T - Administration	1,864,052	1,939,288	1,745,977	
5552 I/T - MIS Services	1,013,195	1,317,449	1,291,456	
5556 I/T - Professional Services	1,185,596	1,420,000	1,278,050	
5965 I/T Utilities	58,112	43,711	48,779	
Total Intrafund Transfers Out	**$ 5,255,207**	**$ 5,990,290**	**$ 4,654,374**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Children System of Care - 42970**

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
Intrafund Transfers In				
5001 Intrafund Transfers	$	$ (218,000)	$ (218,000)	$
5002 I/T - County General Fund	(21,066)	(6,000)	(21,060)	
5011 I/T - Public Safety Fund	(193,381)	(184,000)	(201,000)	
Total Intrafund Transfers In	**$ (214,447)**	**$ (408,000)**	**$ (440,060)**	**$**
Total Expenditures / Appropriations	**$ 30,575,121**	**$ 33,456,914**	**$ 38,472,557**	**$**
Net Cost	**$ 3,968,041**	**$ 4,435,341**	**$ 5,592,619**	**$**

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 Assistance
Activity **Client and Program Aid - 53020**

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
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	$ 608,074	$ 670,000	$ 575,000	$
Total Fines, Forfeits & Penalties	**$ 608,074**	**$ 670,000**	**$ 575,000**	**$**
Intergovernmental Revenue				
7144 Federal Public Assistance Program	$ 19,914	$ 15,000	$ 15,000	$
7166 State Childrens Boarding Homes/Inst	1,799,845	1,112,203	1,155,275	
7172 State Aid - Needy Children	7,857,661	4,897,255	6,842,768	
7187 State Aid Mental Health	105,430	133,916	134,000	
7239 State Welfare Title XX Social Services	443,936	436,971	560,400	
7243 Federal Aid - Interim Aid	183,539	100,000	100,000	
7244 Federal Aid - Emergency Assistance	509,885	250,000	490,000	
7245 Federal Aid - Children	1,867,264	4,648,000	2,916,400	
7246 Federal Aid - Children/BHI	1,293,985	1,237,800	1,860,000	
7264 Federal Aid Medi-Cal	3,757,820	2,000,000	175,000	
7306 Adoption Assistance IV-E - State	2,945,254	2,377,589	2,977,052	
7307 Adoption Assistance IV-E - Federal	2,283,026	2,163,000	2,220,000	
7399 State Aid Public Asst Realign	7,297,269	7,288,269	3,944,567	
7404 State Aid Stabilization Realign		71,722	71,722	
7419 Federal Aid - CWS Title XIX	597,373	663,429	540,000	
7498 ARRA/State Pass-through (Sub recipient)	15,834			
Total Intergovernmental Revenue	**$ 30,978,035**	**$ 27,395,154**	**$ 24,002,184**	**$**
Charges for Services				
8182 Health Fees	$ 593	$ 200	$	$
8198 Patient Care Other	340,859	125,000	10,000	
8212 Other General Reimbursement	22,857	15,000	3,000	
Total Charges for Services	**$ 364,309**	**$ 140,200**	**$ 13,000**	**$**
Miscellaneous Revenues				
8757 Welfare Repayments	$ 5,477	$ 8,000	$ 6,000	$
8759 Reimbursements - AFDC			47,000	
8760 Reimbursements - BHI	181	2,000	60,000	
8764 Miscellaneous Revenues	732			
Total Miscellaneous Revenues	**$ 6,390**	**$ 10,000**	**$ 113,000**	**$**
Total Revenue	**$ 31,956,808**	**$ 28,215,354**	**$ 24,703,184**	**$**
Expenditures / Appropriations				
Services & Supplies				
2524 Postage	$ 4	$	$	$
2555 Prof/Spec Svcs - Purchased	544,709	550,000	570,000	
2709 Countywide System Charges	12,363	12,483	12,483	
Total Services & Supplies	**$ 557,076**	**$ 562,483**	**$ 582,483**	**$**
Other Charges				
3025 County Share - IHSS	$ 4,390,432	$ 4,891,365	$ 5,062,563	$
3026 IHSS - Provider Benefits	1,100,400	1,100,400	1,100,400	
3030 Aid to Families - AFDC	9,510,097	9,800,000	9,660,000	
3035 Aid to Adoptive Children	5,964,501	6,200,000	6,000,000	
3040 Aid to Child - Foster	4,963,720	5,600,000	5,200,000	
3042 Emergency Asst AFDC-F/C	663,575	700,000	700,000	
3044 Aid to Child - F/C Extended	451,261	300,000	1,300,000	
3055 Aid to Families - Cal Fresh	929		3,000	
3062 Client Ancillary Costs	1,400	2,300	2,500	
3079 Support & Care Rent	22,344	12,201	2,500	
3080 Support & Care of Persons	8,021,480	4,000,000	1,332,520	
3081 Support & Care -Med, Dentl&Lab Supplies	1,150,367	172,250	5,000	
3086 Aid to Refugees	12,333	10,000	11,000	
3090 Aid to Indigents	1,447,426	1,600,000	1,300,000	
3551 Transfer Out A-87 Costs			264,266	
Total Other Charges	**$ 37,700,265**	**$ 34,388,516**	**$ 31,943,749**	**$**
Intrafund Transfers Out				
5556 I/T - Professional Services	$ 72,462	$ 92,000	$ 70,000	$
Total Intrafund Transfers Out	**$ 72,462**	**$ 92,000**	**$ 70,000**	**$**

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 Assistance
Activity **Client and Program Aid - 53020**

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
Total Expenditures / Appropriations	$ 38,329,803	$ 35,042,999	$ 32,596,232	$
Net Cost	$ 6,372,995	$ 6,827,645	$ 7,893,048	$

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 Assistance
Activity **Human Services - 53070**

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
Revenue				
Intergovernmental Revenue				
7145 Federal Health Admin	$ 4,595,233	$ 3,795,632	$ 4,289,824	$
7160 State Food Stamp Admin	3,467,884	4,087,364	3,890,740	
7162 State Welfare Admin General	1,094,214			
7169 Federal CalWin	502,200	1,272,738	1,272,738	
7174 State CalWin	898,944			
7182 State Welfare Med Admin	4,596,069	5,524,037	4,289,824	
7187 State Aid Mental Health	205,200	285,698	261,517	
7193 State Aid Drug	185,562	207,845	212,459	
7237 Federal Welfare Admin	5,822,039	10,574,535	9,946,892	
7240 Federal Admin Food Stamp Program	4,131,506	5,283,221	5,240,445	
7248 Federal WIC Admin		1,093,402	1,093,402	
7260 Federal Aid - HRD CSBG	102,682			
7264 Federal Aid Medi-Cal		1,452,668		
7322 Fed Nutrition Network		295,000		
7487 Federal Aid Child Care	1,119,555			
Total Intergovernmental Revenue	**$ 26,721,088**	**$ 33,872,140**	**$ 30,497,841**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 5,008	$ 1,000	$	$
Total Miscellaneous Revenues	**$ 5,008**	**$ 1,000**	**$**	**$**
Total Revenue	**$ 26,726,096**	**$ 33,873,140**	**$ 30,497,841**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 9,021	$ 150,000	$	$
1002 Salaries and Wages	8,523,120	13,028,750	13,643,838	
1003 Extra Help	424,078	113,552		
1005 Overtime & Call Back	210,509	25,000		
1010 Cafeteria Plans (Non-PERS)	256,719	676,583	659,613	
1011 Salary Savings			(2,047,213)	
1018 Taxable Meal Reimbursements	115	500	425	
1300 P.E.R.S.	1,873,323	2,753,403	2,565,520	
1301 F.I.C.A.	686,561	1,120,333	934,027	
1303 Other - Post Employment Benefits	1,211,298	1,851,320	950,008	
1304 Other - Post Emplymnt Charges (Up Front)	1,377,880	1,452,360	253,232	
1310 Employee Group Ins	1,860,539	2,907,592	2,681,041	
1315 Workers Comp Insurance	(101)	65,385	36,156	
1320 Retired Employee Grp Ins			830,801	
1325 401 (k) Employer Match	1,460	5,250	3,825	
Total Salaries & Benefits	**$ 16,434,522**	**$ 24,150,028**	**$ 20,511,273**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 1,176	$ 500	$ 8,400	$
2051 Communication Services - Telephone	391,693	360,000	420,000	
2052 Communication Services - Mobile Devices	10,602	3,000	14,000	
2140 Gen Liability Ins		60,485	49,846	
2290 Maintenance - Equipment	2,263	2,000	2,000	
2291 Maintenance - Computer Equip	11,165	12,000	12,000	
2292 Maintenance - Software		130,000	30,000	
2415 Campus Services-PCGC			29,188	
2431 Professional Dues	15			
2439 Membership/Dues	38,440	40,000	40,000	
2481 PC Acquisition	102,310	45,000	10,000	
2511 Printing	282,898	230,000	270,000	
2522 Other Supplies	2,970	8,000	8,000	
2523 Office Supplies & Exp	81,212	103,000	100,000	
2524 Postage	211,755	230,000	230,000	
2553 CSA Management Fee	17,192	22,000	22,000	
2554 Commissioner's Fees	1,550			
2555 Prof/Spec Svcs - Purchased	2,572,181	2,829,711	2,677,533	
2556 Prof/Spec Svcs - County	16,232	15,000	15,000	

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 Assistance
Activity **Human Services - 53070**

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
2701 Publications & Legal Notices	1,421	2,000	2,000	
2709 Countywide System Charges	39,999	39,790	104,145	
2710 Rents & Leases - Equipment	14,332	10,000	10,000	
2727 Rents & Leases - Bldgs & Impr	821,767	942,400	1,036,000	
2838 Special Dept Expense-1099 Reportable	1,455	2,000		
2840 Special Dept Expense	39,699	30,000	20,000	
2844 Training	44,334	40,000	15,000	
2931 Travel & Transportation	2,217	1,000	1,000	
2932 Mileage	6,375	7,000	7,000	
2933 Lodging	7,858	5,000	5,000	
2941 County Vehicle Mileage	57,799	60,000	60,000	
2963 Program Meals	20			
2964 Meals/Food Purchases	3,182	3,000	3,000	
2965 Utilities	24,496	40,000	40,000	
Total Services & Supplies	**$ 4,808,608**	**$ 5,272,886**	**$ 5,241,112**	**$**
Other Charges				
3037 Subsidized Employment Program	$ 132,975	$ 120,000	$ 188,000	$
3061 Transportation for Client	271,930	227,607	280,000	
3062 Client Ancillary Costs	132,509	150,000	150,000	
3551 Transfer Out A-87 Costs			703,292	
Total Other Charges	**$ 537,414**	**$ 497,607**	**$ 1,321,292**	**$**
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	$ 550,000	$	$	$
Total Other Financing Uses	**$ 550,000**	**$**	**$**	**$**
Intrafund Transfers Out				
5051 I/T - Communications	$ 5,100	$	$	$
5310 I/T Employee Group Insurance	725,864	895,309	278,008	
5404 I/T Maintenance - Services	98,624	105,721	175,000	
5550 I/T - Administration	2,496,558	2,949,437	3,127,260	
5552 I/T - MIS Services	1,339,367	2,212,502	2,589,718	
5556 I/T - Professional Services	537,779	546,403	546,403	
5844 I/T Training		2,000	2,000	
Total Intrafund Transfers Out	**$ 5,203,292**	**$ 6,711,372**	**$ 6,718,389**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (7,004)	$	$	$
Total Intrafund Transfers In	**$ (7,004)**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 27,526,832**	**$ 36,631,893**	**$ 33,792,066**	**$**
Net Cost	**$ 800,736**	**$ 2,758,753**	**$ 3,294,225**	**$**

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

Budget Unit **Placer County Housing Authority Fund - 103**
Function Health and Sanitation
Activity **Housing Assistance Services - 53010**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 9,802	$ 10,000	$ 7,500	$
6970 Investment Income	(6,000)			
Total Rev from Use of Money & Property	**$ 3,802**	**$ 10,000**	**$ 7,500**	**$**
Intergovernmental Revenue				
7265 Federal Aid Section 8 Housing	$ 2,209,625	$ 2,207,644	$ 2,179,877	$
7292 Aid from Other Governmental Agencies	16,136	16,000	4,000	
Total Intergovernmental Revenue	**$ 2,225,761**	**$ 2,223,644**	**$ 2,183,877**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 60	$	$	$
Total Other Financing Sources	**$ 60**	**$**	**$**	**$**
Total Revenue	**$ 2,229,623**	**$ 2,233,644**	**$ 2,191,377**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 119,498	$ 124,626	$ 125,859	$
1005 Overtime & Call Back	363			
1010 Cafeteria Plans (Non-PERS)	3,861	7,478	7,552	
1300 P.E.R.S.	25,902	25,922	27,437	
1301 F.I.C.A.	9,922	10,766	10,206	
1303 Other - Post Employment Benefits	14,708	8,664	8,664	
1310 Employee Group Ins	9,134	8,263	8,609	
1315 Workers Comp Insurance		137	159	
1320 Retired Employee Grp Ins			42,274	
Total Salaries & Benefits	**$ 183,388**	**$ 185,856**	**$ 230,760**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 4,265	$ 4,300	$ 4,300	$
2140 Gen Liability Ins		448	421	
2292 Maintenance - Software	5,022	5,000	5,500	
2439 Membership/Dues	2,376	400	400	
2511 Printing		100	100	
2523 Office Supplies & Exp			500	
2524 Postage	1,148	1,000	1,400	
2550 Administration	3,419	2,000	6,000	
2555 Prof/Spec Svcs - Purchased	328	8,000		
2556 Prof/Spec Svcs - County	69	70	76	
2701 Publications & Legal Notices	430	300	300	
2709 Countywide System Charges	1,272	600	2,249	
2840 Special Dept Expense	4,348	3,000	3,000	
2844 Training		3,320	3,000	
2931 Travel & Transportation	31	100	100	
2932 Mileage		200	200	
2941 County Vehicle Mileage	4,380	4,500	5,000	
2964 Meals/Food Purchases	204	200	200	
Total Services & Supplies	**$ 27,292**	**$ 33,538**	**$ 32,746**	**$**
Other Charges				
3079 Support & Care Rent	$ 2,022,787	$ 2,045,954	$ 2,100,000	$
3080 Support & Care of Persons	15,145	17,000	16,000	
3551 Transfer Out A-87 Costs	30,797	31,165	14,042	
Total Other Charges	**$ 2,068,729**	**$ 2,094,119**	**$ 2,130,042**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 12,503	$ 15,512	$ 2,083	$
5550 I/T - Administration	19,112	18,312	16,689	
5552 I/T - MIS Services	(635)			
5556 I/T - Professional Services	204	700		
Total Intrafund Transfers Out	**$ 31,184**	**$ 34,524**	**$ 18,772**	**$**

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

Budget Unit **Placer County Housing Authority Fund - 103**
Function Health and Sanitation
Activity **Housing Assistance Services - 53010**

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
Intrafund Transfers In				
5001 Intrafund Transfers	$ 330	$	$	$
5015 I/T - PC Housing Authority Fund	(25)			
Total Intrafund Transfers In	**$ 305**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 2,310,898**	**$ 2,348,037**	**$ 2,412,320**	**$**
Net Cost	**$ 81,275**	**$ 114,393**	**$ 220,943**	**$**

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

Budget Unit **County Library Fund - 160**
Function Education
Activity **County Library - 64010**

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
Revenue				
Taxes				
6100 Current Secured Property Taxes	$ 3,446,042	$ 3,583,883	$ 3,731,296	$
6106 Railroad Unitary Property Taxes	2,369	2,369	2,369	
6107 Unitary & Op Non-Unitary Property Taxes	102,911	102,362	102,911	
6108 Property Tax Impounds	(709)			
6111 Current Unsecured Property Taxes	89,407	88,645	93,443	
6123 RDA Pass-Throughs		35,000	26,137	
6126 Prop Tx ABX1_26 Residual Distr	67,918	45,000	19,517	
6127 Prop Tx ABX1_26 RPTTF Distr	6,761			
6128 Prop Tx ABX1_26 Asset Distr	34,845			
6132 Delinquent Secured Property Taxes	(5,064)	(5,100)	(5,100)	
6140 Delinquent Unsecured Property Taxes	1,729	1,522	1,522	
6154 Other Taxes	153			
6160 Timber Tax	1,375	1,334	1,375	
6171 Current Supplemental PropertyTaxes	34,723	19,444	33,390	
6196 Delinquent Supplemental PropertyTaxes	(572)	94	94	
Total Taxes	**$ 3,781,888**	**$ 3,874,553**	**$ 4,006,954**	**$**
Fines, Forfeits & Penalties				
6854 Library Fines and Fees	$ 143,875	$ 140,000	$ 140,000	$
Total Fines, Forfeits & Penalties	**$ 143,875**	**$ 140,000**	**$ 140,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 8,213	$ 8,200	$ 4,100	$
6954 Lease Interest Revenue	670			
6957 R&T Code Section 5151 Interest Refunded	(5,851)			
6965 Rents & Concessions	12,975	13,143	13,143	
6970 Investment Income	(9,000)			
Total Rev from Use of Money & Property	**$ 7,007**	**$ 21,343**	**$ 17,243**	**$**
Intergovernmental Revenue				
7112 RDA Pass-Throughs	$ 45,308	$	$	$
7139 State Aid - Library		10,000	12,000	
7205 Homeowners Property Tax Relief	38,596	38,596	38,596	
7232 State Aid - Other	9,554	14,000		
7292 Aid from Other Governmental Agencies	17,836	34,456	14,456	
Total Intergovernmental Revenue	**$ 111,294**	**$ 97,052**	**$ 65,052**	**$**
Charges for Services				
8203 Law Library Services	$ 213,147	$ 198,202	$ 198,586	$
8218 Forms and Photocopies	11,271	12,982	12,982	
Total Charges for Services	**$ 224,418**	**$ 211,184**	**$ 211,568**	**$**
Donations				
8748 Literacy Donations	$ 1,000	$ 500	$ 500	$
8754 Donation - For Library Equip & Supplies	72,850	50,000	60,000	
8755 Donation	5,977	10,275	10,275	
Total Donations	**$ 79,827**	**$ 60,775**	**$ 70,775**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 6,440	$	$	$
Total Miscellaneous Revenues	**$ 6,440**	**$**	**$**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 1,303,467	$ 1,318,332	$ 791,317	$
8780 Contributions from Other Funds	215,613	198,644	200,139	
8954 Operating Transfers In	1,202			
Total Other Financing Sources	**$ 1,520,282**	**$ 1,516,976**	**$ 991,456**	**$**
Total Revenue	**$ 5,875,031**	**$ 5,921,883**	**$ 5,503,048**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 58,011	$ 1,100	$ 1,100	$
1002 Salaries and Wages	1,837,168	1,947,797	1,936,836	
1003 Extra Help	237,033	246,356	230,254	
1005 Overtime & Call Back	479	150	600	
1006 Sick Leave Payoff	302			

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

Budget Unit **County Library Fund - 160**
Function Education
Activity **County Library - 64010**

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
1010 Cafeteria Plans (Non-PERS)	52,551	102,298	101,412	
1018 Taxable Meal Reimbursements	52	150	100	
1300 P.E.R.S.	420,730	435,460	429,685	
1301 F.I.C.A.	154,038	175,690	173,586	
1303 Other - Post Employment Benefits	266,584	160,284	164,616	
1304 Other - Post Emplymnt Charges (Up Front)		93,100		
1310 Employee Group Ins	378,323	408,553	426,952	
1315 Workers Comp Insurance		3,980	7,566	
1320 Retired Employee Grp Ins			211,352	
1325 401 (k) Employer Match	1,452	2,250	2,250	
Total Salaries & Benefits	**$ 3,406,723**	**$ 3,577,168**	**$ 3,686,309**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 94,903	$ 95,019	$ 167,950	$
2052 Communication Services - Mobile Devices	801	866	900	
2068 Food	141			
2086 Refuse Disposal	771			
2140 Gen Liability Ins		29,403	27,619	
2274 Delivery & Freight Charges	89		250	
2290 Maintenance - Equipment	1,261	4,600	1,500	
2291 Maintenance - Computer Equip	70,418	120,631	5,000	
2292 Maintenance - Software	18,035	15,528	106,543	
2404 Maintenance Services	31,474	32,000	33,000	
2439 Membership/Dues	5,035	750	7,039	
2456 Misc Expense	87,927	93,137	2,000	
2481 PC Acquisition	42,163	30,000	38,500	
2511 Printing	15,994	12,000	12,000	
2521 Operating Supplies		32,115	13,700	
2522 Other Supplies	16,519			
2523 Office Supplies & Exp	13,385	12,000	12,000	
2524 Postage	36,376	8,731	9,000	
2555 Prof/Spec Svcs - Purchased	59,342	134,234	105,000	
2556 Prof/Spec Svcs - County	6,154	4,766	8,671	
2701 Publications & Legal Notices	1,295			
2709 Countywide System Charges	9,778	8,864	15,858	
2727 Rents & Leases - Bldgs & Impr	43,248	44,586	44,586	
2838 Special Dept Expense-1099 Reportable	24,216			
2840 Special Dept Expense	29,873			
2844 Training	1,165	1,000	1,800	
2860 Library Materials	115,253	267,767	247,767	
2931 Travel & Transportation	91	300	200	
2932 Mileage	1,138	1,241	2,000	
2933 Lodging	384	600	1,800	
2941 County Vehicle Mileage	21,799	34,162	34,000	
2964 Meals/Food Purchases	394	500	800	
2965 Utilities	158,972	160,730	165,809	
2966 Drug & Alcohol Testing	533	200	100	
Total Services & Supplies	**$ 908,927**	**$ 1,145,730**	**$ 1,065,392**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 1,403,467	$ 1,278,332	$ 891,317	$
Total Other Charges	**$ 1,403,467**	**$ 1,278,332**	**$ 891,317**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 190,713	$ 236,930	$ 42,852	$
5404 I/T Maintenance - Services	15,593	20,000	20,000	
5552 I/T - MIS Services	34,304	26,453	122,100	
5553 I/T - Revenue Services Charges	2,391	2,000	2,000	
5556 I/T - Professional Services	1,310	1,000	500	
5678 I/T Road Projects	64			
5965 I/T Utilities	3,077	8,200	8,000	
Total Intrafund Transfers Out	**$ 247,452**	**$ 294,583**	**$ 195,452**	**$**
Total Expenditures / Appropriations	**$ 5,966,569**	**$ 6,295,813**	**$ 5,838,470**	**$**

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

Budget Unit **County Library Fund - 160**
Function Education
Activity **County Library - 64010**

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
Net Cost	$ 91,538	$ 373,930	$ 335,422	$

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 **Personnel - 10500**

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
Revenue				
Charges for Services				
8248 Personnel Services	$ 42,269	$ 82,530	$ 69,577	$
8527 Transfer In A-87 Costs			2,401,131	
Total Charges for Services	**$ 42,269**	**$ 82,530**	**$ 2,470,708**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 28,500	$	$
Total Other Financing Sources	**$**	**$ 28,500**	**$**	**$**
Total Revenue	**$ 42,269**	**$ 111,030**	**$ 2,470,708**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 13,722	$	$	$
1002 Salaries and Wages	1,582,083	1,591,209	1,973,319	
1003 Extra Help	14,580			
1005 Overtime & Call Back	771			
1010 Cafeteria Plans (Non-PERS)	27,616	51,451	63,900	
1018 Taxable Meal Reimbursements	57			
1300 P.E.R.S.	422,650	474,180	576,741	
1301 F.I.C.A.	115,461	121,538	145,703	
1303 Other - Post Employment Benefits	157,467	93,744	108,300	
1310 Employee Group Ins	238,662	256,187	308,825	
1315 Workers Comp Insurance		3,920	10,416	
1320 Retired Employee Grp Ins			132,091	
1325 401 (k) Employer Match	12,820	15,087	18,750	
Total Salaries & Benefits	**$ 2,585,889**	**$ 2,607,316**	**$ 3,338,045**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 36,337	$ 37,857	$ 41,571	$
2052 Communication Services - Mobile Devices	1,601	1,200	2,780	
2068 Food	456	800	800	
2291 Maintenance - Computer Equip	2,358	2,487	2,487	
2439 Membership/Dues	4,974	2,500	2,500	
2481 PC Acquisition		25,000	6,000	
2511 Printing	6,912	9,000	9,000	
2522 Other Supplies	4,056	411	1,000	
2523 Office Supplies & Exp	10,956	11,000	11,000	
2524 Postage	802	2,000	2,169	
2534 Operating Materials	8			
2554 Commissioner's Fees	8,140	9,600	9,600	
2555 Prof/Spec Svcs - Purchased	53,696	42,500	46,000	
2556 Prof/Spec Svcs - County	1,570	2,205	1,500	
2701 Publications & Legal Notices	930	1,500	1,200	
2709 Countywide System Charges	5,465	4,888	8,353	
2838 Special Dept Expense-1099 Reportable	3,250			
2840 Special Dept Expense	532		19,110	
2844 Training	8,564	4,000	8,000	
2931 Travel & Transportation	451	2,500	2,500	
2932 Mileage	2,990	4,000	3,500	
2933 Lodging	4,387	1,800	1,800	
2941 County Vehicle Mileage	1,224	500	1,000	
2964 Meals/Food Purchases	476	1,800	1,000	
Total Services & Supplies	**$ 160,135**	**$ 167,548**	**$ 182,870**	**$**
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	$	$ 2,108	$	$
5310 I/T Employee Group Insurance			22,474	
5404 I/T Maintenance - Services	82,361	58,837	117,000	
5552 I/T - MIS Services	99,482	95,461	106,000	
5556 I/T - Professional Services	1,408			
5965 I/T Utilities	34,669	26,180	40,000	
Total Intrafund Transfers Out	**$ 217,920**	**$ 182,586**	**$ 285,474**	**$**

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 **Personnel - 10500**

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
Intrafund Transfers In				
5002 I/T - County General Fund	$ (497,427)	$ (438,000)	$ (1,270,308)	$
5009 I/T - County Library Fund	(1,310)	(700)		
5011 I/T - Public Safety Fund	(3,329)	(2,000)		
5015 I/T - PC Housing Authority Fund	(204)			
Total Intrafund Transfers In	**$ (502,270)**	**$ (440,700)**	**$ (1,270,308)**	**$**
Total Expenditures / Appropriations	**$ 2,461,674**	**$ 2,516,750**	**$ 2,536,081**	**$**
Net Cost	**$ 2,419,405**	**$ 2,405,720**	**$ 65,373**	**$**

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 **Employee Benefits - 11480**

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
Revenue				
Charges for Services				
8248 Personnel Services	$ 1,171,017	$ 1,411,153	$ 396,550	$
8527 Transfer In A-87 Costs			3,211,170	
8798 Contrib. Retiree Health Reimb Program	323			
Total Charges for Services	**$ 1,171,340**	**$ 1,411,153**	**$ 3,607,720**	**$**
Miscellaneous Revenues				
8769 R&R Clearing - Insurance Premiums	$ (1,333)	$	$	$
Total Miscellaneous Revenues	**$ (1,333)**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 5,000	$	$
Total Other Financing Sources	**$**	**$ 5,000**	**$**	**$**
Total Revenue	**$ 1,170,007**	**$ 1,416,153**	**$ 3,607,720**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 5,940	$ 850,000	$ 850,000	$
1002 Salaries and Wages	718,431	743,339	751,237	
1010 Cafeteria Plans (Non-PERS)	12,424	25,189	25,560	
1018 Taxable Meal Reimbursements	51			
1300 P.E.R.S.	266,390	301,515	217,562	
1301 F.I.C.A.	52,788	58,792	56,388	
1303 Other - Post Employment Benefits	78,594	43,320	43,320	
1304 Other - Post Emplymnt Charges (Up Front)	167,580	500,000	500,000	
1310 Employee Group Ins	134,155	132,043	166,067	
1315 Workers Comp Insurance		1,373	2,581	
1320 Retired Employee Grp Ins	11,069,828	12,394,852	176,620	
1321 Retiree Dental Insurance	778,176	774,144	846,048	
1325 401 (k) Employer Match	4,133	7,500	7,500	
Total Salaries & Benefits	**$ 13,288,490**	**$ 15,832,067**	**$ 3,642,883**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 9,188	$ 12,000	$ 12,496	$
2052 Communication Services - Mobile Devices	158		969	
2291 Maintenance - Computer Equip	786			
2439 Membership/Dues	1,450	2,300	2,000	
2481 PC Acquisition	17,704	5,000	2,500	
2511 Printing	13,342	11,000	11,000	
2522 Other Supplies	1,429	1,500	1,500	
2523 Office Supplies & Exp	14,481	11,000	11,000	
2524 Postage	3,112	3,500	3,500	
2555 Prof/Spec Svcs - Purchased	220,314	176,127	263,727	
2556 Prof/Spec Svcs - County	250,290	246,931	1,489	
2709 Countywide System Charges	3,206	3,206	4,745	
2840 Special Dept Expense	128,832	270,291	203,390	
2844 Training	8,168	2,800	10,800	
2931 Travel & Transportation	248	2,500	2,500	
2932 Mileage	1,048	1,500	1,500	
2933 Lodging	631	1,000	1,000	
2941 County Vehicle Mileage		200	200	
2964 Meals/Food Purchases	338	200	200	
Total Services & Supplies	**$ 674,725**	**$ 751,055**	**$ 534,516**	**$**
Capital Assets				
4451 Equipment	$ 6,494	$	$	$
Total Capital Assets	**$ 6,494**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 10,413	$
5404 I/T Maintenance - Services	32,987	48,500	36,000	
5552 I/T - MIS Services	37,036	36,732	37,036	
5556 I/T - Professional Services	309,899	259,310	280,247	
5965 I/T Utilities	5,562		17,000	
Total Intrafund Transfers Out	**$ 385,484**	**$ 344,542**	**$ 380,696**	**$**

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 **Employee Benefits - 11480**

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
Intrafund Transfers In				
5002 I/T - County General Fund	$ (4,432,364)	$ (5,420,245)	$ (1,530,003)	$
5004 I/T - Road Fund	(583,688)	(717,158)	(149,944)	
5008 I/T - County Office Bldg Fund	(73,672)	(91,338)	(12,732)	
5009 I/T - County Library Fund	(190,713)	(236,930)	(42,852)	
5011 I/T - Public Safety Fund	(3,415,438)	(4,210,654)	(879,610)	
5015 I/T - PC Housing Authority Fund	(12,503)	(15,512)	(2,083)	
5017 I/T - IHSS Public Authority		(37,913)	(7,289)	
Total Intrafund Transfers In	**$ (8,708,378)**	**$ (10,729,750)**	**$ (2,624,513)**	**$**
Total Expenditures / Appropriations	**$ 5,646,815**	**$ 6,197,914**	**$ 1,933,582**	**$**
Net Cost	**$ 4,476,808**	**$ 4,781,761**	**$ (1,674,138)**	**$**

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

Fund	Self Insurance Fund - 270
Subfund	State Unemployment Insurance - 500
Activity	State Unempl Insurance - 6220

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins		829,650	733,391	
Total Operating Revenues	**$**	**$ 829,650**	**$ 733,391**	**$**
Operating Expenses				
2310 Employee Benefits Systems			40,051	
2550 Administration	53,673	53,020	84,046	
2555 Prof/Spec Svcs - Purchased	1,643	2,500	2,500	
2709 Countywide System Charges	243	243	583	
3551 Transfer Out A-87 Costs		9,268	11,717	
3923 Employee Claims	496,356	800,000	650,000	
Total Operating Expenses	**$ 551,915**	**$ 865,031**	**$ 788,897**	**$**
Operating Income (Loss)	**$ (551,915)**	**$ (35,381)**	**$ (55,506)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(22,336)			
3935 Contingencies-Judgement and Damages	(259,267)			
6950 Interest	12,597	12,000	13,000	
6970 Investment Income	(8,000)			
8794 Employer Share - State Unemployment Ins	534,398			
Total Non-Operating Revenue (Expenses)	**$ 257,392**	**$ 12,000**	**$ 13,000**	**$**
Income Before Capital Contributions and Transfers	**$ (294,523)**	**$ (23,381)**	**$ (42,506)**	**$**
Change in Net Assets	**$ (294,523)**	**$ (23,381)**	**$ (42,506)**	**$**
Net Assets - Beginning Balance	**425,056**	**130,533**	**107,152**	
Net Assets - Ending Balance	**$ 130,533**	**$ 107,152**	**$ 64,646**	**$**

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

Fund	Self Insurance Fund - 270
Subfund	Dental & Vision Insurance - 850
Activity	Dental & Vision Insurance - 2850

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	34,830	37,680	52,224	
8785 Contrib Dental Insurance Premium	2,698,762	2,515,988	2,954,055	
8786 Contrib Vision Insurance Premium	544,465	546,372	589,578	
8787 Contrib Vision Insur Premium-COBRA	34,709	37,589	42,445	
8788 Contrib Dental Ins Premium-Leave	6,357	3,495		
8789 Contrib Vision Ins Premium-Leave	1,565	2,287		
8797 Cont Dental Prem - Retirees	1,022,042	1,000,629	1,117,352	
Total Operating Revenues	**$ 4,342,730**	**$ 4,144,040**	**$ 4,755,654**	**$**
Operating Expenses				
2310 Employee Benefits Systems			111,160	
2550 Administration	81,427	75,811	134,223	
2555 Prof/Spec Svcs - Purchased	317,336	352,037	364,186	
2709 Countywide System Charges	1,245	1,245	2,698	
3551 Transfer Out A-87 Costs		37,776	48,011	
3923 Employee Claims	3,425,321	3,554,287	3,846,453	
Total Operating Expenses	**$ 3,825,329**	**$ 4,021,156**	**$ 4,506,731**	**$**
Operating Income (Loss)	**$ 517,401**	**$ 122,884**	**$ 248,923**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(30,650)			
6950 Interest	6,830	5,608	12,293	
6970 Investment Income	(8,000)			
Total Non-Operating Revenue (Expenses)	**$ (31,820)**	**$ 5,608**	**$ 12,293**	**$**
Income Before Capital Contributions and Transfers	**$ 485,581**	**$ 128,492**	**$ 261,216**	**$**
Change in Net Assets	**$ 485,581**	**$ 128,492**	**$ 261,216**	**$**
Net Assets - Beginning Balance	**317,688**	**803,267**	**931,759**	
Net Assets - Ending Balance	**$ 803,267**	**$ 931,759**	**$ 1,192,975**	**$**

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

Fund	Self Insurance Fund - 270
Subfund	Retiree Sick Leave Benefit Fund - 860
Activity	Retiree Sick Leave Benefit - 2860

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8798 Contrib. Retiree Health Reimb Program	1,179,832	2,061,361		
Total Operating Revenues	**$ 1,179,832**	**$ 2,061,361**	**$**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	1,389,382	2,061,361		
2709 Countywide System Charges	685			
Total Operating Expenses	**$ 1,390,067**	**$ 2,061,361**	**$**	**$**
Operating Income (Loss)	**$ (210,235)**	**$**	**$**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs		(26,662)		
6950 Interest		26,662		
6970 Investment Income	(7,000)			
Total Non-Operating Revenue (Expenses)	**$ (7,000)**	**$**	**$**	**$**
Income Before Capital Contributions and Transfers	**$ (217,235)**	**$**	**$**	**$**
Change in Net Assets	**$ (217,235)**	**$**	**$**	**$**
Net Assets - Beginning Balance	**261,060**	**43,825**	**43,825**	
Net Assets - Ending Balance	**$ 43,825**	**$ 43,825**	**$ 43,825**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Probation Officer - 22050**

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
Revenue				
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	$ 561	$	$	$
Total Fines, Forfeits & Penalties	**$ 561**	**$**	**$**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 174	$	$	$
Total Rev from Use of Money & Property	**$ 174**	**$**	**$**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 2,016,436	$ 2,191,252	$ 2,350,000	$
7239 State Welfare Title XX Social Services	(1,499)			
7273 Other Governments-Placer County	143,129			
7310 State Aid-Crime Prevention Act of 2000		1,000,000	1,000,000	
7311 Federal - Emergency Asst - Admin	5,332	460,000	475,000	
7326 Federal - Other	(71,496)			
7424 State Aid - Public Safety Services	4,376,712	4,490,444	4,633,623	
7430 Sales Tax Realignment for Public Safety	1,472,628	1,993,763	1,877,257	
7467 State Aid Supplemental Law Enforcement	1,266,149			
Total Intergovernmental Revenue	**$ 9,207,391**	**$ 10,135,459**	**$ 10,335,880**	**$**
Charges for Services				
8153 Law Enforcement Services	$ 171,120	$ 200,000	$ 200,000	$
8186 Juv Sealments Fee	7,410	20,000	20,000	
8187 Pre-Sentence Investigation Report	23,770	40,000	40,000	
8189 Institution Care & Services	100,274	125,000	125,000	
8193 Other Services	150			
8219 Casino - Sales Tax In Lieu	16,499			
8237 Special Transit Fares	(680)			
8245 Adult Work Release	131,787	150,000	150,000	
8267 Electronic Monitoring	162,936	170,000	170,000	
8790 Program Income	1,300			
Total Charges for Services	**$ 614,566**	**$ 705,000**	**$ 705,000**	**$**
Miscellaneous Revenues				
8746 Grants-Private Funds	$ 7,106	$ 10,000	$	$
8762 State Compensation Insurance Refund	33,994	10,000	10,000	
8764 Miscellaneous Revenues	(93,398)	6,000	10,000	
8771 Subrogation Recovery	3,927			
Total Miscellaneous Revenues	**$ (48,371)**	**$ 26,000**	**$ 20,000**	**$**
Other Financing Sources				
8700 Other	$ 73	$	$	$
8779 Contributions from General Fund	10,674,466	10,534,593	12,267,704	
8954 Operating Transfers In	1,438,819	1,114,984		
Total Other Financing Sources	**$ 12,113,358**	**$ 11,649,577**	**$ 12,267,704**	**$**
Total Revenue	**$ 21,887,679**	**$ 22,516,036**	**$ 23,328,584**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 609	$ 1,500	$ 750	$
1002 Salaries and Wages	8,341,369	9,279,294	9,491,283	
1003 Extra Help	189,592	175,000	175,000	
1005 Overtime & Call Back	235,135	206,000	206,000	
1006 Sick Leave Payoff		60,000	30,000	
1007 Comp for Absence-Illness	71,285	45,000	45,000	
1010 Cafeteria Plans (Non-PERS)	204,380	445,004	448,483	
1018 Taxable Meal Reimbursements	4,811	6,500	4,500	
1300 P.E.R.S.	2,557,372	2,855,764	2,953,506	
1301 F.I.C.A.	656,745	773,055	719,765	
1303 Other - Post Employment Benefits	953,781	622,735	615,144	
1304 Other - Post Emplymnt Charges (Up Front)	297,920	260,680	148,960	
1310 Employee Group Ins	1,461,711	1,616,970	1,858,029	
1315 Workers Comp Insurance		71,934	156,141	
1320 Retired Employee Grp Ins			498,029	
1325 401 (k) Employer Match	5,466	7,500	6,750	

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Probation Officer - 22050**

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
Total Salaries & Benefits	**$ 14,980,176**	**$ 16,426,936**	**$ 17,357,340**	**$**
Services & Supplies				
2004 Service & Supply Savings	$ 107	$	$	$
2020 Clothes & Personal Supplies	11,153	15,000	12,000	
2050 Communication Services - Radio	45,659	59,000	44,340	
2051 Communication Services - Telephone	141,592	140,000	140,000	
2052 Communication Services - Mobile Devices	25,226	22,500	12,500	
2068 Food	233,245	264,117	217,305	
2085 Household Expense	66	1,000	500	
2140 Gen Liability Ins		106,826	103,244	
2273 Parts	1,703	2,000	1,000	
2274 Delivery & Freight Charges	1,791		1,000	
2290 Maintenance - Equipment	40,062	30,000	30,000	
2291 Maintenance - Computer Equip		14,000		
2415 Campus Services-PCGC			75,719	
2439 Membership/Dues	6,739	9,000	9,000	
2481 PC Acquisition	39,854	35,000	35,000	
2511 Printing	49,697	47,000	40,000	
2522 Other Supplies	14,829	15,000	14,000	
2523 Office Supplies & Exp	28,250	30,000	30,000	
2524 Postage	24,146	26,500	24,500	
2555 Prof/Spec Svcs - Purchased	894,985	1,712,200	1,823,167	
2556 Prof/Spec Svcs - County	224			
2701 Publications & Legal Notices	67			
2708 Rents & Leases - Computer SW	44,061	127,003	138,538	
2709 Countywide System Charges	32,831	30,331	60,287	
2710 Rents & Leases - Equipment	420	1,000	500	
2711 Rents & Leases - Auto	904			
2727 Rents & Leases - Bldgs & Impr	64,259	35,000	35,000	
2770 Fuels & Lubricants	24,555	30,000	25,000	
2838 Special Dept Expense-1099 Reportable	4,531	5,000	5,000	
2840 Special Dept Expense	366,470	76,750	65,000	
2844 Training	58,218	35,000	35,000	
2860 Library Materials	1,090	2,000	1,250	
2931 Travel & Transportation	1,713	5,000	2,500	
2932 Mileage	7,673	8,000	8,000	
2933 Lodging	6,554	8,000	7,000	
2941 County Vehicle Mileage	136,323	130,000	130,000	
2964 Meals/Food Purchases	2,891	5,000	5,000	
2965 Utilities	1,477	2,000	1,500	
Total Services & Supplies	**$ 2,313,365**	**$ 3,029,227**	**$ 3,132,850**	**$**
Other Charges				
3061 Transportation for Client	$ 500	$	$	$
3080 Support & Care of Persons	411,247	413,303	550,000	
3551 Transfer Out A-87 Costs	1,438,819	1,114,984	1,048,479	
3810 Lease Purchase Principal		7,000		
3830 Lease Purchase Interest		1,250		
Total Other Charges	**$ 1,850,566**	**$ 1,536,537**	**$ 1,598,479**	**$**
Capital Assets				
4451 Equipment	$ 277,311	$ 130,000	$	$
Total Capital Assets	**$ 277,311**	**$ 130,000**	**$**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 250,000	$	$	$
3776 Contrib Auto Working Capital	173,615	158,000		
Total Other Financing Uses	**$ 423,615**	**$ 158,000**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 693,528	$ 852,714	$ 162,093	$
5404 I/T Maintenance - Services	439,549	539,024	502,344	
5552 I/T - MIS Services	460,038	466,236	476,172	
5553 I/T - Revenue Services Charges	127,949	125,000	126,525	
5556 I/T - Professional Services	137,391			

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Probation Officer - 22050**

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
5840 I/T Special Dept Expense	12,368			
5880 I/T-Public Safety Srvcs	50			
5889 I/T-Medical Services	606,370	633,598	645,840	
5965 I/T Utilities	210,293	203,000	194,801	
Total Intrafund Transfers Out	**$ 2,687,536**	**$ 2,819,572**	**$ 2,107,775**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (446,185)	$ (523,000)	$ (530,000)	$
5011 I/T - Public Safety Fund	(36,265)			
Total Intrafund Transfers In	**$ (482,450)**	**$ (523,000)**	**$ (530,000)**	**$**
Total Expenditures / Appropriations	**$ 22,050,119**	**$ 23,577,272**	**$ 23,666,444**	**$**
Net Cost	**$ 162,440**	**$ 1,061,236**	**$ 337,860**	**$**

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

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8189 Institution Care & Services	190			
8191 Food Service Sales	18,899	20,000	20,000	
8193 Other Services	2,642,511	2,582,450	2,733,250	
8212 Other General Reimbursement	429,622	432,828	417,664	
8764 Miscellaneous Revenues	958		1,000	
Total Operating Revenues	**$ 3,092,180**	**$ 3,035,278**	**$ 3,171,914**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	12,851		12,851	
1002 Salaries and Wages	566,678	633,284	610,837	
1003 Extra Help	111,074	113,461	113,461	
1004 Accr Compensated Leave	(11,950)			
1005 Overtime & Call Back	22,576	17,006	17,006	
1006 Sick Leave Payoff	9			
1010 Cafeteria Plans (Non-PERS)	16,628	17,000	33,972	
1300 P.E.R.S.	126,042	133,698	139,007	
1301 F.I.C.A.	51,836	58,588	56,710	
1303 Other - Post Employment Benefits	91,821	56,316	56,316	
1310 Employee Group Ins	146,953	149,926	180,164	
1315 Workers Comp Insurance		10,010	37,678	
1320 Retired Employee Grp Ins			76,220	
1325 401 (k) Employer Match			750	
2017 Uniforms	5,914		6,000	
2051 Communication Services - Telephone	3,642	6,700	6,700	
2052 Communication Services - Mobile Devices	393	300	500	
2068 Food	975,835	864,800	925,000	
2085 Household Expense	53,106	88,317	60,000	
2140 Gen Liability Ins		4,946	4,828	
2273 Parts	24		50	
2274 Delivery & Freight Charges	830		830	
2290 Maintenance - Equipment	55,222		55,500	
2291 Maintenance - Computer Equip		500	500	
2310 Employee Benefits Systems	55,590	68,180	13,854	
2404 Maintenance Services	51,888		73,418	
2405 Materials - Bldgs & Impr		73,418		
2431 Professional Dues	48			
2439 Membership/Dues	79	125	150	
2481 PC Acquisition	7,337	7,500	7,500	
2511 Printing	2,543	1,500	2,500	
2522 Other Supplies		1,600	1,000	
2523 Office Supplies & Exp	2,147	2,000	2,000	
2555 Prof/Spec Svcs - Purchased		86,689	86,689	
2556 Prof/Spec Svcs - County	3,183	7,500	7,500	
2708 Rents & Leases - Computer SW	885		1,000	
2709 Countywide System Charges	3,235	6,765	6,143	
2710 Rents & Leases - Equipment	360	1,000	500	
2838 Special Dept Expense-1099 Reportable		361	375	
2840 Special Dept Expense	284,167	343,750	343,750	
2844 Training	4,780	500	500	
2860 Library Materials	110		150	
2931 Travel & Transportation		700	700	
2932 Mileage	846		900	
2933 Lodging	479	100	500	
2941 County Vehicle Mileage	3,900	19,500	20,000	
2964 Meals/Food Purchases	232	250	250	
2965 Utilities	70,329	215,000	136,154	
3551 Transfer Out A-87 Costs	191,020	138,206	126,764	
3701 Equipment Depreciation	13,366	20,000	20,000	
Total Operating Expenses	**$ 2,926,008**	**$ 3,149,496**	**$ 3,247,177**	**$**
Operating Income (Loss)	**$ 166,172**	**$ (114,218)**	**$ (75,263)**	**$**
Non-Operating Revenue (Expenses)				
6950 Interest	1,364			
6970 Investment Income	(4,000)			

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

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
7232 State Aid - Other	9,124			
Total Non-Operating Revenue (Expenses)	**$ 6,488**	**$**	**$**	**$**
Income Before Capital Contributions and Transfers	**$ 172,660**	**$ (114,218)**	**$ (75,263)**	**$**
8954 Operating Transfers In	255,423		75,000	
Change in Net Assets	**$ 428,083**	**$ (114,218)**	**$ (263)**	**$**
Net Assets - Beginning Balance	**154,452**	**582,534**	**468,316**	
Net Assets - Ending Balance	**$ 582,534**	**$ 468,316**	**$ 468,053**	**$**

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 **Public Works Administration - 11280**

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
Revenue				
Charges for Services				
8112 DPW Administrative Services	$ 688,766	$ 713,811	$ 916,520	$
8212 Other General Reimbursement	24,476			
Total Charges for Services	**$ 713,242**	**$ 713,811**	**$ 916,520**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 3	$	$	$
Total Miscellaneous Revenues	**$ 3**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$	$ 5,600	$ 5,600	$
Total Other Financing Sources	**$**	**$ 5,600**	**$ 5,600**	**$**
Total Revenue	**$ 713,245**	**$ 719,411**	**$ 922,120**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$	$ 1,000	$ 1,000	$
1002 Salaries and Wages	746,254	818,000	831,200	
1003 Extra Help	11,238			
1005 Overtime & Call Back	355			
1010 Cafeteria Plans (Non-PERS)	16,946	36,200	36,200	
1018 Taxable Meal Reimbursements	28			
1099 Salaries & Wages Undistributed	(1)			
1300 P.E.R.S.	177,776	190,800	194,800	
1301 F.I.C.A.	53,465	62,600	66,400	
1303 Other - Post Employment Benefits	68,835	50,446	43,300	
1310 Employee Group Ins	83,837	110,400	122,500	
1315 Workers Comp Insurance		3,300	2,702	
1320 Retired Employee Grp Ins			53,037	
1325 401 (k) Employer Match	750	700	700	
Total Salaries & Benefits	**$ 1,159,483**	**$ 1,273,446**	**$ 1,351,839**	**$**
Services & Supplies				
2050 Communication Services - Radio	$	$ 2,400	$	$
2051 Communication Services - Telephone	11,788	16,600	16,600	
2052 Communication Services - Mobile Devices	621	700	700	
2086 Refuse Disposal	37			
2140 Gen Liability Ins		10,600	2,600	
2274 Delivery & Freight Charges		100	100	
2291 Maintenance - Computer Equip		600	600	
2292 Maintenance - Software		900	900	
2415 Campus Services-PCGC			36,073	
2439 Membership/Dues	1,027	1,000	100	
2481 PC Acquisition	6,983	5,600	5,600	
2511 Printing	6,700	7,000	7,000	
2522 Other Supplies	644	2,500	1,500	
2523 Office Supplies & Exp	6,673	6,800	6,800	
2524 Postage	1,985	2,200	2,300	
2555 Prof/Spec Svcs - Purchased	2,492		2,500	
2556 Prof/Spec Svcs - County		2,500		
2701 Publications & Legal Notices	294			
2709 Countywide System Charges	4,145	7,800	9,914	
2840 Special Dept Expense	50		100	
2844 Training	30	1,000	1,000	
2931 Travel & Transportation	87	1,000	1,000	
2932 Mileage		400	400	
2933 Lodging	195			
2941 County Vehicle Mileage	4,027	4,000	7,000	
2964 Meals/Food Purchases	120	400	400	
Total Services & Supplies	**$ 47,898**	**$ 74,100**	**$ 103,187**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 322,618	$ 29,706	$ 224,968	$
Total Other Charges	**$ 322,618**	**$ 29,706**	**$ 224,968**	**$**

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 **Public Works Administration - 11280**

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
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 52,833	$ 65,500	$ 10,413	$
5404 I/T Maintenance - Services	97,072			
5405 I/T Maintenance - Bldgs & Improvements		109,300	102,000	
5552 I/T - MIS Services	32,283	37,200	33,700	
5556 I/T - Professional Services	21,185	16,000	57,483	
5965 I/T Utilities	45,891	50,000	39,130	
Total Intrafund Transfers Out	**$ 249,264**	**$ 278,000**	**$ 242,726**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (44,554)	$ (29,036)	$ (58,300)	$
5004 I/T - Road Fund	(1,021,403)	(936,559)	(942,300)	
5009 I/T - County Library Fund	(64)			
Total Intrafund Transfers In	**$ (1,066,021)**	**$ (965,595)**	**$ (1,000,600)**	**$**
Total Expenditures / Appropriations	**$ 713,242**	**$ 689,657**	**$ 922,120**	**$**
Net Cost	**$ (3)**	**$ (29,754)**	**$**	**$**

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

Budget Unit **General Fund - 100**
Function
Activity **National Poll Discharge Elimin System - 11410**

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
Revenue				
Intergovernmental Revenue				
7232 State Aid - Other	$	$ 19,350	$ 13,600	$
Total Intergovernmental Revenue	**$**	**$ 19,350**	**$ 13,600**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 262,274	$ 308,000	$ 266,900	$
Total Charges for Services	**$ 262,274**	**$ 308,000**	**$ 266,900**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 19,353	$ 4,400	$	$
Total Other Financing Sources	**$ 19,353**	**$ 4,400**	**$**	**$**
Total Revenue	**$ 281,627**	**$ 331,750**	**$ 280,500**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 404,916	$ 473,016	$ 347,096	$
1003 Extra Help	21,872	32,300	32,300	
1005 Overtime & Call Back	2,614	3,000	3,000	
1010 Cafeteria Plans (Non-PERS)	11,094	21,985	20,826	
1018 Taxable Meal Reimbursements	537	1,000	1,000	
1300 P.E.R.S.	90,813	111,131	75,667	
1301 F.I.C.A.	31,136	36,186	26,553	
1303 Other - Post Employment Benefits	32,250	25,240	17,328	
1310 Employee Group Ins	44,870	56,276	37,843	
1315 Workers Comp Insurance		691	633	
1325 401 (k) Employer Match	750	750		
Total Salaries & Benefits	**$ 640,852**	**$ 761,575**	**$ 562,246**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$ 230	$ 300	$ 300	$
2051 Communication Services - Telephone	5,668	5,900	5,100	
2052 Communication Services - Mobile Devices	393	400	400	
2274 Delivery & Freight Charges		100	100	
2290 Maintenance - Equipment		2,000	2,000	
2291 Maintenance - Computer Equip		1,000	1,000	
2293 Computer Parts		1,000	1,000	
2439 Membership/Dues	3,395	4,000	4,000	
2481 PC Acquisition	182	4,400	1,900	
2511 Printing	1,918	3,000	3,000	
2522 Other Supplies	893	4,000	4,000	
2523 Office Supplies & Exp	1,158	4,000	4,000	
2524 Postage	421	1,000	1,000	
2555 Prof/Spec Svcs - Purchased	229,418	320,000	250,000	
2556 Prof/Spec Svcs - County	22,214	70,000		
2701 Publications & Legal Notices		200	200	
2709 Countywide System Charges	2,153	5,290	7,761	
2744 Small Tools & Instruments		2,000	2,000	
2840 Special Dept Expense	33,967	34,000	36,800	
2844 Training	638	3,000	3,000	
2931 Travel & Transportation	80	2,000	2,000	
2932 Mileage	87	360	360	
2933 Lodging		800	800	
2941 County Vehicle Mileage		500	500	
2964 Meals/Food Purchases		200	200	
Total Services & Supplies	**$ 302,815**	**$ 469,450**	**$ 331,421**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 63,593	$
Total Other Charges	**$**	**$**	**$ 63,593**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$	$ 5,206	$
5404 I/T Maintenance - Services		18,100		
5405 I/T Maintenance - Bldgs & Improvements	15,885		22,800	
5550 I/T - Administration	28,447	29,200	51,950	

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

Budget Unit **General Fund - 100**
Function
Activity **National Poll Discharge Elimin System - 11410**

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
5552 I/T - MIS Services	21,950	23,578	20,132	
5556 I/T - Professional Services	101,938	700	150,420	
Total Intrafund Transfers Out	**$ 168,220**	**$ 71,578**	**$ 250,508**	**$**
Intrafund Transfers In				
5004 I/T - Road Fund	$ (540,391)	$ (672,500)	$ (631,300)	$
5008 I/T - County Office Bldg Fund	(95)			
Total Intrafund Transfers In	**$ (540,486)**	**$ (672,500)**	**$ (631,300)**	**$**
Total Expenditures / Appropriations	**$ 571,401**	**$ 630,103**	**$ 576,468**	**$**
Net Cost	**$ 289,774**	**$ 298,353**	**$ 295,968**	**$**

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

Budget Unit **Special Aviation Fund - 107**
Function Public Ways and Facilities
Activity **Special Aviation - 32760**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 637	$	$	$
Total Rev from Use of Money & Property	**$ 637**	**$**	**$**	**$**
Intergovernmental Revenue				
7150 State Aid Aviation	$ 10,000	$ 40,000	$ 10,000	$
Total Intergovernmental Revenue	**$ 10,000**	**$ 40,000**	**$ 10,000**	**$**
Total Revenue	**$ 10,637**	**$ 40,000**	**$ 10,000**	**$**
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	$ 1,979	$ 2,500	$ 5,000	$
2555 Prof/Spec Svcs - Purchased		33,200		
2556 Prof/Spec Svcs - County		3,200	4,000	
2965 Utilities	(116)	900	1,000	
Total Services & Supplies	**$ 1,863**	**$ 39,800**	**$ 10,000**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$ 241	$	$
Total Other Charges	**$**	**$ 241**	**$**	**$**
Appropriation for Contingencies				
5600 Appropriation for Contingencies	$	$ 2,500	$ 2,500	$
Total Appropriation for Contingencies	**$**	**$ 2,500**	**$ 2,500**	**$**
Total Expenditures / Appropriations	**$ 1,863**	**$ 42,541**	**$ 12,500**	**$**
Net Cost	**$ (8,774)**	**$ 2,541**	**$ 2,500**	**$**

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

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity **Public Works Engineering - 11320**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 69,195	$ 129,600	$ 40,000	$
6970 Investment Income	(64,000)			
Total Rev from Use of Money & Property	**$ 5,195**	**$ 129,600**	**$ 40,000**	**$**
Intergovernmental Revenue				
7142 State Funds Prop 1B Capital Road Funding	$ 2,632,206	$	$	$
7199 State Aid for Construction	2,642,225	6,968,200	5,778,000	
7232 State Aid - Other	2,587			
7249 Federal Aid Construction	28,589,583	39,232,100	28,277,500	
7326 Federal - Other		1,770,000		
7445 Federal Aid Rstp Exchange - H		1,861,904	1,004,900	
7446 Federal Aid Rstp Exchange - G	467,169	405,786	405,800	
7455 State Match	100,000	100,000	100,000	
7498 ARRA/State Pass-through (Sub recipient)	108,675			
Total Intergovernmental Revenue	**$ 34,542,445**	**$ 50,337,990**	**$ 35,566,200**	**$**
Charges for Services				
8128 Planning/Engineering Services	$ 38,106	$	$	$
8129 Design & Construction Engineering	57,013			
8161 Reimbursed Road Projects	3,520,254	3,598,700	5,408,700	
8171 Construction Inspection Fees	47,192			
8212 Other General Reimbursement	80,610			
8213 Right of Way	172,742	24,800	24,800	
8218 Forms and Photocopies	227			
8219 Casino - Sales Tax In Lieu	66,206			
8243 Plan Check Fees	11,172	100	100	
8334 Traffic Control	178			
Total Charges for Services	**$ 3,993,700**	**$ 3,623,600**	**$ 5,433,600**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 680	$	$	$
Total Miscellaneous Revenues	**$ 680**	**$**	**$**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 164,186	$	$	$
8954 Operating Transfers In	5,828,450	8,381,700	7,867,500	
Total Other Financing Sources	**$ 5,992,636**	**$ 8,381,700**	**$ 7,867,500**	**$**
Total Revenue	**$ 44,534,656**	**$ 62,472,890**	**$ 48,907,300**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$	$ 10,000	$ 10,000	$
1002 Salaries and Wages	3,460,788	3,898,100	3,733,800	
1003 Extra Help	14,170	20,000	20,000	
1005 Overtime & Call Back	21,505	28,000	28,000	
1006 Sick Leave Payoff	1,912			
1010 Cafeteria Plans (Non-PERS)	102,036	218,300	202,500	
1018 Taxable Meal Reimbursements	834			
1300 P.E.R.S.	759,005	840,400	808,300	
1301 F.I.C.A.	261,422	301,900	285,600	
1303 Other - Post Employment Benefits	285,868	173,280	164,600	
1304 Other - Post Emplymnt Charges (Up Front)	37,240			
1310 Employee Group Ins	476,291	519,900	532,100	
1315 Workers Comp Insurance	(2)	10,900	11,000	
1320 Retired Employee Grp Ins			167,358	
1325 401 (k) Employer Match	749	1,400	2,300	
Total Salaries & Benefits	**$ 5,421,818**	**$ 6,022,180**	**$ 5,965,558**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 63,059	$ 53,000	$ 60,000	$
2052 Communication Services - Mobile Devices	3,343	5,800	5,800	
2086 Refuse Disposal		500	500	
2140 Gen Liability Ins		156,800	104,600	
2273 Parts		1,000	1,000	

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

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity **Public Works Engineering - 11320**

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
2274 Delivery & Freight Charges		500	500	
2290 Maintenance - Equipment		1,800	1,800	
2291 Maintenance - Computer Equip	414	4,000	8,200	
2292 Maintenance - Software	19,425	25,000	25,000	
2405 Materials - Bldgs & Impr		1,000	1,000	
2439 Membership/Dues	5,727	6,000	6,000	
2481 PC Acquisition	23,701	26,000	6,000	
2511 Printing	13,698	18,000	25,000	
2522 Other Supplies	2,785	28,000	10,000	
2523 Office Supplies & Exp	18,636	21,000	21,000	
2524 Postage	7,327	6,000	6,800	
2555 Prof/Spec Svcs - Purchased	973,374	2,000,000	1,000,000	
2556 Prof/Spec Svcs - County	9,215	110,351	110,400	
2678 Road Projects-Contracts	38,908,608	52,760,811	39,156,723	
2701 Publications & Legal Notices	4,663	7,000	7,000	
2709 Countywide System Charges	30,094	51,500	72,000	
2727 Rents & Leases - Bldgs & Impr		8,400	8,400	
2744 Small Tools & Instruments		500	500	
2775 Aggregates & Oil	11,066			
2840 Special Dept Expense	4,563	3,000	3,000	
2844 Training	5,884	8,000	10,000	
2931 Travel & Transportation	689	2,500	6,000	
2932 Mileage	1,192	1,000	1,000	
2933 Lodging	971			
2941 County Vehicle Mileage	56,752	50,000	60,000	
2964 Meals/Food Purchases	553	1,000	1,000	
2965 Utilities	638	40,200	50,000	
Total Services & Supplies	**$ 40,166,377**	**$ 55,398,662**	**$ 40,769,223**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 839,432	$ 673,222	$ 100,553	$
3940 Right-of-Way	309,382	5,000	5,000	
Total Other Charges	**$ 1,148,814**	**$ 678,222**	**$ 105,553**	**$**
Capital Assets				
4001 Land	$ 502,660	$ 777,000	$ 602,000	$
4171 Intangible Assets - Non Depreciable	1,181,261		615,844	
4451 Equipment			33,000	
Total Capital Assets	**$ 1,683,921**	**$ 777,000**	**$ 1,250,844**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 197,725	$ 239,400	$ 59,016	$
5404 I/T Maintenance - Services	25,860		30,000	
5405 I/T Maintenance - Bldgs & Improvements	82,071	87,000	72,000	
5527 I/T Prof Services A-87 Costs		500	500	
5550 I/T - Administration	656,902	679,600	592,700	
5552 I/T - MIS Services	135,425	142,200	118,650	
5555 I/T Prof/Special Services - Purchased	5,000			
5556 I/T - Professional Services	640,907	1,129,700	1,959,700	
5678 I/T Road Projects	70,091	160,000	160,000	
5965 I/T Utilities	10,822	9,600	9,600	
Total Intrafund Transfers Out	**$ 1,824,803**	**$ 2,448,000**	**$ 3,002,166**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (127,061)	$ (73,700)	$ (100,000)	$
5004 I/T - Road Fund	(231,617)	(190,400)	(190,400)	
5008 I/T - County Office Bldg Fund	(27,101)	(46,900)	(46,900)	
Total Intrafund Transfers In	**$ (385,779)**	**$ (311,000)**	**$ (337,300)**	**$**
Total Expenditures / Appropriations	**$ 49,859,954**	**$ 65,013,064**	**$ 50,756,044**	**$**
Net Cost	**$ 5,325,298**	**$ 2,540,174**	**$ 1,848,744**	**$**

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

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity **Public Works Road Maintenance - 32600**

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
Revenue				
Taxes				
6157 Sales Tax Local Trans	$ 1,717,791	$ 1,500,000	$ 1,750,000	$
Total Taxes	**$ 1,717,791**	**$ 1,500,000**	**$ 1,750,000**	**$**
Licenses, Permits & Franchises				
6764 Initial Permits	$ 30	$	$	$
6769 Permits	43,868	76,700	60,000	
Total Licenses, Permits & Franchises	**$ 43,898**	**$ 76,700**	**$ 60,000**	**$**
Fines, Forfeits & Penalties				
6849 Parking Fines	$ 75	$	$	$
Total Fines, Forfeits & Penalties	**$ 75**	**$**	**$**	**$**
Rev from Use of Money & Property				
6965 Rents & Concessions	$	$ 7,000	$	$
Total Rev from Use of Money & Property	**$**	**$ 7,000**	**$**	**$**
Intergovernmental Revenue				
7151 State Highway Users Tax - Roads	$ 7,861,035	$ 7,800,000	$ 7,216,915	$
7154 Highway User Excise Tax Section 2103			3,700,000	
7251 Federal Forest Reserve - Title I	353,309			
7390 State Off-Hwy Veh Reg Fees	27,875			
7391 State Highway Users Tax - 2105	3,369,015	3,684,700	1,502,140	
Total Intergovernmental Revenue	**$ 11,611,234**	**$ 11,484,700**	**$ 12,419,055**	**$**
Charges for Services				
8161 Reimbursed Road Projects	$ 38,421	$ 100,000	$ 50,000	$
8212 Other General Reimbursement	38,548	880,000	880,000	
8334 Traffic Control	69			
Total Charges for Services	**$ 77,038**	**$ 980,000**	**$ 930,000**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 10,579	$	$	$
8764 Miscellaneous Revenues	(58,028)	100,000	10,000	
8771 Subrogation Recovery	15,165	50,000	50,000	
Total Miscellaneous Revenues	**$ (32,284)**	**$ 150,000**	**$ 60,000**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 19,867	$	$	$
8779 Contributions from General Fund	3,770,896	3,770,900	3,770,900	
8954 Operating Transfers In	344,143		15,000	
Total Other Financing Sources	**$ 4,134,906**	**$ 3,770,900**	**$ 3,785,900**	**$**
Total Revenue	**$ 17,552,658**	**$ 17,969,300**	**$ 19,004,955**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 74,856	$ 90,000	$ 90,000	$
1002 Salaries and Wages	4,055,777	4,514,600	4,558,400	
1003 Extra Help	147,850	148,500	137,000	
1005 Overtime & Call Back	223,843	175,000	175,000	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	122,251	266,200	263,000	
1300 P.E.R.S.	870,601	939,000	993,700	
1301 F.I.C.A.	330,969	370,100	372,600	
1303 Other - Post Employment Benefits	480,056	398,544	320,600	
1304 Other - Post Emplymnt Charges (Up Front)	223,440		260,700	
1310 Employee Group Ins	822,250	916,000	891,500	
1315 Workers Comp Insurance		149,800	278,000	
1320 Retired Employee Grp Ins			621,099	
1325 401 (k) Employer Match	450	750	750	
Total Salaries & Benefits	**$ 7,354,343**	**$ 7,968,494**	**$ 8,962,349**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$ 37,935	$ 40,000	$ 44,000	$
2050 Communication Services - Radio	92,837	85,500	87,600	
2051 Communication Services - Telephone	22,852	22,000	27,500	
2052 Communication Services - Mobile Devices	4,853	5,000	7,500	
2086 Refuse Disposal	31,525	25,000	23,000	

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

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity **Public Works Road Maintenance - 32600**

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
2140 Gen Liability Ins		561,262	496,226	
2273 Parts	10,189		10,000	
2274 Delivery & Freight Charges	1,201			
2277 Auto - Towing	190			
2290 Maintenance - Equipment	7,729			
2291 Maintenance - Computer Equip		2,100	2,100	
2292 Maintenance - Software	9,579	9,500	13,500	
2405 Materials - Bldgs & Impr	1,598	5,000	5,000	
2415 Campus Services-PCGC			22,986	
2439 Membership/Dues	675	1,200	1,200	
2481 PC Acquisition	8,605	12,000	3,900	
2511 Printing	2,527	2,000	3,000	
2522 Other Supplies	23,847	10,000	4,700	
2523 Office Supplies & Exp	5,920	7,000	5,000	
2524 Postage	3,531	3,600	3,789	
2555 Prof/Spec Svcs - Purchased	501,370	672,500	622,500	
2556 Prof/Spec Svcs - County	24,536	1,000	2,000	
2564 Regular Equipment-Fleet Services	1,386,703	1,350,000	1,100,000	
2566 Snow Equipment-Fleet Services	677,781	800,000	800,000	
2701 Publications & Legal Notices	1,859			
2709 Countywide System Charges	22,557	20,600	35,863	
2710 Rents & Leases - Equipment	47,751	75,000	80,000	
2727 Rents & Leases - Bldgs & Impr	8,836	15,000	15,000	
2744 Small Tools & Instruments	18,774	13,000	15,000	
2770 Fuels & Lubricants	344,701	325,000	325,000	
2775 Aggregates & Oil	707,091	660,000	848,116	
2778 Signing & Safety Material	194,914	827,200	827,200	
2838 Special Dept Expense-1099 Reportable	1,998			
2840 Special Dept Expense	151,412	150,000	150,000	
2844 Training	730	3,000	3,000	
2920 Inventory Purchases	2,147			
2926 I/P - Tires & Batteries	1,124			
2927 I/P - Parts	587			
2928 I/P - Shop Supplies	779			
2931 Travel & Transportation		2,500	2,500	
2933 Lodging	968	2,000	2,000	
2941 County Vehicle Mileage	24,998	20,000	25,000	
2964 Meals/Food Purchases	2,842	5,000	5,000	
2965 Utilities	106,767	84,000	84,000	
2966 Drug & Alcohol Testing	11,220	2,000	1,500	
2975 Equipment Usage - Regular	83,983			
2976 Snow Equipment Usage	(83,983)			
Total Services & Supplies	**$ 4,508,038**	**$ 5,818,962**	**$ 5,704,680**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 384,962	$ 428,010	$ 270,161	$
Total Other Charges	**$ 384,962**	**$ 428,010**	**$ 270,161**	**$**
Capital Assets				
4451 Equipment	$ 1,672,541	$ 671,000	$ 973,000	$
Total Capital Assets	**$ 1,672,541**	**$ 671,000**	**$ 973,000**	**$**
Other Financing Uses				
3776 Contrib Auto Working Capital	$ 7,000	$	$	$
3778 Operating Transfer Out - Capital Imprvmt	198,827			
Total Other Financing Uses	**$ 205,827**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 385,963	$ 477,727	$ 90,928	$
5404 I/T Maintenance - Services	77,805	71,500	60,000	
5550 I/T - Administration	261,584	270,600	349,600	
5552 I/T - MIS Services	55,790	74,800	62,000	
5556 I/T - Professional Services	384,645	200,000	250,000	
5965 I/T Utilities	41,124	38,000	32,000	
Total Intrafund Transfers Out	**$ 1,206,911**	**$ 1,132,627**	**$ 844,528**	**$**

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

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity **Public Works Road Maintenance - 32600**

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
Intrafund Transfers In				
5002 I/T - County General Fund	$ (4,845)	$ (5,000)	$ (5,000)	$
5004 I/T - Road Fund	(27,337)	(100,000)	(100,000)	
5008 I/T - County Office Bldg Fund	(754)			
5011 I/T - Public Safety Fund	(1,577)			
5026 I/T - Advertising & Promotion Fund	(63,347)		(100,000)	
Total Intrafund Transfers In	**$ (97,860)**	**$ (105,000)**	**$ (205,000)**	**$**
Total Expenditures / Appropriations	**$ 15,234,762**	**$ 15,914,093**	**$ 16,549,718**	**$**
Net Cost	**$ (2,317,896)**	**$ (2,055,207)**	**$ (2,455,237)**	**$**

County of Placer
Road Construction Projects
Fund 120

Road Construction Projects		2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1		2	3	4	5
Public Ways & Facilities Fund					
		$	$	$	$
PC2570	Walerga Road Bridge	67,085	300,000	1,000,000	
PC2576	Tahoe City Landscape Maintenance	5,014	8,000	8,000	
PC2577	Bridge Insp	12,191	30,000	30,000	
PC2585	Traffic Engineering	427,700	430,000	430,000	
PC2588	Misc Road Projects		53,000	53,000	
PC2598	CDRA Engineering & surveying support	121,763	175,000	175,000	
PC2627	HBRR Wise Rd/Aub Rav	2,493	10,000		
PC2635	General Transp Planning	303,423	390,030	390,030	
PC2655	Monitor & Maintenance	16,185	40,000	40,000	
PC2663	Community Plans	17,966	95,000	95,000	
PC2690	HBRR Dick Cook/Miners Rav	744			
PC2698	HBRR-Foresthill Paint	9,107,243	8,451,000	100,000	
PC2740	Burton Creek BMP		5,000	5,000	
PC2746	McKinney Rubicon OHV Trail Maintenance	6,910	50,000	50,000	
PC2764	Auburn Folsom Rd. 4-Lane	151,647	300,000	300,000	
PC2782	Kings Beach Sidewalk	2,889,671	11,200,000	10,900,000	
PC2783	64 Acre PCT Fac-Tahoe Transit Center	991,176	40,000		
PC2788	Foresthill Bridge Seismic Retrofit	10,889,591	7,700,000	100,000	
PC2798	Sunset/65 PA & ED	3,277			
PC2799	Cook Riolo Bike Bridge	4,354,221	4,500,000	100,000	
PC2800	Bridge Maintenance	23,727	181,115	100,000	
PC2801	Brockway EC	690,808	200,000	10,000	
PC2802	Lake Forest EC	573,210	1,500,000	3,430,000	
PC2803	West Sunnyside EC	94,201	350,000	200,000	
PC2821	Bus Stop Improvements West Slope		139,000	139,000	
PC2822	Bus Stop Improvements Tahoe	13,962	100,000	100,000	
PC2829	County Roads-Tahoe	20,809	10,000	10,000	
PC2830	Tahoe Pines Erosion Control Project	11,151			
PC2840	Horseshoe Bar Road@Vista Curve Improvs	463,804			
PC2847	Kings Beach Commercial Core Water Qualit	340,106	150,000	200,000	
PC2848	Homewood E.C. Project (ECP)	1,260,647	30,000	30,000	
PC2864	Funding/Project Development		10,000	10,000	
PC2867	Tahoe City Residential E.C. Project	168,373	150,000		
PC2878	Flood Control Project		870,000	870,000	
PC2887	NPDES		694,000	694,000	
PC2891	Griff Creek Improvement Project	14,831	100,000	100,000	
PC2893	Alpine Mdws Rd @ Truckee Rvr Brdg Rplcmt	424,275	2,418,000	2,200,000	
PC2894	Hiway 89 Fanny Bridge Project	2,675	20,000	50,000	
PC2895	Brewer @ Markham	1,163,908	10,000		
PC2896	Brewer @ Curry	241,097	1,270,000		
PC2897	Brewer @ King	1,018,733	10,000		
PC2898	Dowd Road @ Coon Creek	2,692	244,259	550,000	
PC2899	Dowd Road @ Yankee Slough	110,225	531,190	1,650,000	
PC2900	Dowd Road @ Markham	10,635	1,195,406	1,650,000	
PC2907	Bridge Preventative Maintenance Project		777,576	250,000	
PC2908	Snow Creek SEZ Restoration Project	130,591	1,500,000	50,000	
PC2909	Nelson Lane Road and Bridge	30,695	130,000	75,000	
PC2915	TMDL Administration & Mgmt	22,332	25,000	25,000	
PC2916	Auburn Ravine/Bownan Rd +ion Improvs	36,192	420,000		
PC2917	Hampshire Rocks Rd/S Yuba Bridge Replace	1,913	176,547		
PC2918	Haines Rd/Wise Canal Bridge Replace	143,274	150,000	450,000	
PC2919	New Signal @ Auburn-Folsom/King Rd	265,631	400,000		
PC2920	Douglas Blvd/Sierra College Ped Paths	102,426	799,025	750,000	
PC2925	Misc Minor Road Projects	6,767	296,263	275,705	
PC2926	Foresthill Rd Lwr Clementine HRRR	1,043,608	28,451		
PC2934	Bowman Rd Overhead Rehab N 19C162	41,533	638,904	1,500,000	
PC2935	Bowman Rd Overhead Rehab-S 19C161	43,118	623,004	1,500,000	
PC2936	Donner Pass Rd over S Yuba Brg Rehab		392,864		
PC2938	Sheridan Improvements (CEMEX)	50,097	547,800		
PC2943	KBWQIP-Phase 1 Fox Clean Water Pipe	9,622			

County of Placer
Road Construction Projects
Fund 120

Road Construction Projects		2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1		2	3	4	5
PC2945	Placer Parkway Phase I	333,484	500,000	500,000	
PC2946	Rollins Lake Road Safety Improvs	89,792	600,000		
PC2948	HSIP Foresthill Rd/Lower Clementine	979,407	160,000		
PC2949	N Phase Auburn Folsom Rd Widening	674,136	3,800,000	4,000,000	
PC2950	Dollar Creek Shared Use Trail	94,732	500,000	570,000	
PC2952	Yankee Jim's Bridge Replacement	114,158	750,000	800,000	
PC2953	Aub-Folsom Joe Rodgers Bikeway	43,469	479,091	850,000	
PC2954	Hwy 49 Beautification Project	23,108	150,000	900,000	
PC2955	King Road Widening Project	48,513	160,000	650,000	
PC2956	Road Resurfacing FY11/12	2,565,250			
PC2957	Northstar Roundabout Improvements	97			
PC2959	Coon Clean Water Pipe	107,435	200,000	200,000	
PC2960	Northstar Roundabout Modifications	63,890	750,000	750,000	
PC2961	Cook Riolo Rd@Baseline Signal Mods	52,419	300,000		
PC2962	Wise Rd @ Doty Ravine Bridge Replace	134,799	150,000	475,000	
PC2963	Tahoe Pedestrian Safety Program	19,540	35,000	35,000	
PC2964	Brewer Rd Bridge @ Pleasant Grove Crk	139,527	250,000	475,000	
PC2965	Sheridan 10th St Pedestrian Path	3,666	140,000		
PC2966	King Rd @ Secret Ravine-Bridge Scour	135	179,991		
PC2967	Surface Treatment FY2012/2013	1,852,753	500,000	500,000	
PC2968	DPW Tahoe Properties	4,912	25,000	25,000	
PC2969	Lower Chipmunk WQ Project		80,000	80,000	
PC2970	Watt Ave@Dry Crk Bridge		450,000	880,000	
PC2971	Remediation-Ronning Property	21,144	50,000	50,000	
PC2972	Crosby Harold Rd over Doty Creek	490	150,000	300,000	
PC2973	Gold Hill Rd over Auburn Rvn Brg Replcmt	12,884	150,000	300,000	
PC2974	HSIP Auburn Folsom Safety Project	3,618	100,000	250,000	
PC2975	13/14 Federal RSTP overlay		2,000,000	2,096,693	
PC2976	Casa Loma Road Repairs		200,000		
PC2980	Tahoe City Parking Plan			25,000	
PC2981	HSIP-High Friction Surface Treatment			900,000	
PC2982	HSIP- Lane Marking Upgrade			900,000	
PC2983	HSIP-Pavement Markers			200,000	
PC2984	HSIP-MUTCD Sign Upgrade			900,000	
PC2985	Hwy 49 & Education Sidewalks			150,000	
PC2986	Cook Riolo Rd Pedestrian Facilities			150,000	
PC2987	Summer 2014 Surface Treatment			1,430,000	
	Total Public Ways & Facilities Fund	**$ 45,329,326**	**$ 63,674,516**	**$ 49,986,428**	**$**

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

Fund **Transit Fund - 210**
Subfund **Placer County Transit - 100**
Activity **Placer County Transit - 6000**

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8212 Other General Reimbursement	206,698			
8236 Passenger Fare - Transp Services	752,067	752,700	777,000	
8238 Auxilliary Transp Revenues		244,200	244,200	
8761 Insurance Refunds	749			
Total Operating Revenues	**$ 959,514**	**$ 996,900**	**$ 1,021,200**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	12,838	5,000		
1002 Salaries and Wages	416,071	400,400	396,100	
1003 Extra Help	88,031			
1004 Accr Compensated Leave	8,675			
1005 Overtime & Call Back	61,726	30,000	40,000	
1008 Salaries & Wages-Oper	713,375	861,900	818,400	
1009 Extra Help-Oper		72,800	74,200	
1010 Cafeteria Plans (Non-PERS)	9,511	68,000	68,200	
1099 Salaries & Wages Undistributed	(1)			
1300 P.E.R.S.	246,188	262,400	264,800	
1301 F.I.C.A.	93,680	102,100	98,600	
1303 Other - Post Employment Benefits	168,360	125,628	142,000	
1304 Other - Post Emplymnt Charges (Up Front)	37,240			
1310 Employee Group Ins	232,033	264,700	261,600	
1315 Workers Comp Insurance		20,100	24,200	
1320 Retired Employee Grp Ins			96,800	
1325 401 (k) Employer Match	750			
2020 Clothes & Personal Supplies	7,394	5,000	5,000	
2050 Communication Services - Radio	25,079	25,800	28,100	
2051 Communication Services - Telephone	7,101	8,000	8,000	
2052 Communication Services - Mobile Devices	25	500	500	
2130 Insurance	41,023			
2140 Gen Liability Ins		197,400	203,700	
2271 Parts Installed	451			
2273 Parts	1,008	1,000	1,000	
2290 Maintenance - Equipment	586,741	400,000	550,000	
2291 Maintenance - Computer Equip		5,000		
2310 Employee Benefits Systems	109,770	136,200	25,400	
2404 Maintenance Services	3,321			
2405 Materials - Bldgs & Impr	7,942	10,300	8,000	
2415 Campus Services-PCGC			200	
2439 Membership/Dues	4,652	5,600	5,000	
2481 PC Acquisition	1,902		5,000	
2511 Printing	4,579	9,000	9,000	
2521 Operating Supplies	206			
2522 Other Supplies	201			
2523 Office Supplies & Exp	2,800			
2524 Postage	4,074	4,000	4,000	
2534 Operating Materials	11,392	8,000	8,000	
2550 Administration	155,479	160,900	193,600	
2555 Prof/Spec Svcs - Purchased	1,479,392	1,539,900	1,342,800	
2556 Prof/Spec Svcs - County	78,644	90,000	90,000	
2709 Countywide System Charges	6,910	6,100	11,400	
2768 Fuels - Credit Card Purchases	61,446	62,000	62,000	
2770 Fuels & Lubricants	303,438	294,300	294,300	
2840 Special Dept Expense	3,524	20,000	28,400	
2844 Training	2,100	3,000	3,000	
2928 I/P - Shop Supplies	545			
2931 Travel & Transportation	38	1,000	1,000	
2941 County Vehicle Mileage	40,297	37,400	35,400	
2964 Meals/Food Purchases	34			
2965 Utilities	25,672	33,100	30,000	
2966 Drug & Alcohol Testing	4,892			
3551 Transfer Out A-87 Costs		168,000	33,000	

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

Fund **Transit Fund - 210**
Subfund **Placer County Transit - 100**
Activity **Placer County Transit - 6000**

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
3701 Equipment Depreciation	562,011			
3702 Bldg & Impr Depreciation	161,142			
5600 Appropriation for Contingencies		32,000	131,000	
Total Operating Expenses	**$ 5,793,702**	**$ 5,476,528**	**$ 5,401,700**	**$**
Operating Income (Loss)	**$ (4,834,188)**	**$ (4,479,628)**	**$ (4,380,500)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(66,976)			
6170 Other Fin Asst-TDA 1/4	2,242,700	2,435,500	1,900,000	
6950 Interest	35,636	40,000	30,000	
6970 Investment Income	(31,000)			
7249 Federal Aid Construction	325	3,083,700	3,594,400	
7255 Federal Operating Assistance	563,341	565,000	601,000	
7300 State Transit Assistance Fund	627,112	457,000	425,000	
8780 Contributions from Other Funds		68,000	68,000	
8782 Contributions from Oth Govt Agencies	1,084,970	2,033,400	1,723,200	
Total Non-Operating Revenue (Expenses)	**$ 4,456,108**	**$ 8,682,600**	**$ 8,341,600**	**$**
Income Before Capital Contributions and Transfers	**$ (378,080)**	**$ 4,202,972**	**$ 3,961,100**	**$**
8954 Operating Transfers In	5,403			
Change in Net Assets	**$ (372,677)**	**$ 4,202,972**	**$ 3,961,100**	**$**
Net Assets - Beginning Balance	8,277,643	7,906,869	7,998,441	
Net Assets - Ending Balance	$ 7,906,869	$ 7,998,441	$ 7,998,441	$
Memo:				
4151 Buildings & Improvements	$	$ 576,900	$ 576,900	$
4451 Equipment		3,534,500	3,384,200	

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

Fund **Transit Fund - 210**
Subfund **TART - 120**
Activity **TART - 6020**

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8236 Passenger Fare - Transp Services	413,654	444,100	415,000	
8238 Auxilliary Transp Revenues		27,500		
8761 Insurance Refunds	1,234			
8764 Miscellaneous Revenues	341			
Total Operating Revenues	**$ 415,229**	**$ 471,600**	**$ 415,000**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	(5,704)	5,000	5,000	
1002 Salaries and Wages	115,930	129,100	121,900	
1003 Extra Help	104,841			
1004 Accr Compensated Leave	700			
1005 Overtime & Call Back	60,457	40,000	60,000	
1008 Salaries & Wages-Oper	763,988	778,100	748,400	
1009 Extra Help-Oper		87,000	75,100	
1010 Cafeteria Plans (Non-PERS)	2,322	47,100	43,900	
1018 Taxable Meal Reimbursements	16			
1300 P.E.R.S.	184,191	188,600	185,300	
1301 F.I.C.A.	77,435	76,100	72,300	
1303 Other - Post Employment Benefits	117,034	95,304	73,600	
1304 Other - Post Emplymnt Charges (Up Front)	37,240		38,000	
1310 Employee Group Ins	157,877	181,200	167,000	
1315 Workers Comp Insurance		12,200	17,100	
1320 Retired Employee Grp Ins			64,200	
2020 Clothes & Personal Supplies	9,121	7,000	7,000	
2050 Communication Services - Radio	16,160	18,000	19,700	
2051 Communication Services - Telephone	17,819	11,500	23,000	
2052 Communication Services - Mobile Devices	132	100		
2086 Refuse Disposal	6,847	7,000	7,000	
2130 Insurance	27,348			
2140 Gen Liability Ins		151,400	136,300	
2273 Parts	6,315	4,000	4,000	
2290 Maintenance - Equipment	502,686	420,000	500,000	
2293 Computer Parts	2,069			
2310 Employee Benefits Systems	106,775	122,200	35,700	
2404 Maintenance Services	74,102			
2405 Materials - Bldgs & Impr	1,500	40,000	40,000	
2439 Membership/Dues	2,108	2,200	2,200	
2511 Printing	11,108	7,000	7,000	
2521 Operating Supplies	671			
2522 Other Supplies	77			
2523 Office Supplies & Exp	2,204	2,000	2,000	
2524 Postage	1,440	1,100	1,100	
2534 Operating Materials	15,006	5,000	5,000	
2550 Administration	85,996	88,500	119,600	
2555 Prof/Spec Svcs - Purchased	278,611	342,700	345,600	
2556 Prof/Spec Svcs - County	169,543	155,900	159,900	
2709 Countywide System Charges	4,632	4,200	7,700	
2744 Small Tools & Instruments	34			
2770 Fuels & Lubricants	154,434	195,200	191,000	
2838 Special Dept Expense-1099 Reportable	360			
2840 Special Dept Expense	9,354	3,500	3,500	
2844 Training		500	1,000	
2928 I/P - Shop Supplies	80			
2931 Travel & Transportation	12	500	500	
2932 Mileage	240			
2933 Lodging	886			
2941 County Vehicle Mileage	39,088	31,300	40,000	
2964 Meals/Food Purchases	974			
2965 Utilities	62,919	45,000	45,000	
2966 Drug & Alcohol Testing	5,127	2,900	3,000	
3551 Transfer Out A-87 Costs		92,833	112,400	

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

Fund **Transit Fund - 210**
Subfund **TART - 120**
Activity **TART - 6020**

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
3701 Equipment Depreciation	178,298			
3702 Bldg & Impr Depreciation	107,795			
3705 Land Impr Depreciation	6,662			
5600 Appropriation for Contingencies			26,400	
Total Operating Expenses	**$ 3,524,860**	**$ 3,401,237**	**$ 3,517,400**	**$**
Operating Income (Loss)	**$ (3,109,631)**	**$ (2,929,637)**	**$ (3,102,400)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(50,861)			
6170 Other Fin Asst-TDA 1/4	1,019,820	1,045,000	1,125,000	
6950 Interest	2,290	3,000	1,000	
6970 Investment Income	(2,000)			
7249 Federal Aid Construction		176,000	176,000	
7255 Federal Operating Assistance	845,880	540,000	667,300	
7300 State Transit Assistance Fund	306,508	220,000	250,000	
8780 Contributions from Other Funds	699,000	1,069,700	909,100	
8782 Contributions from Oth Govt Agencies	341,878	1,607,700	1,568,700	
Total Non-Operating Revenue (Expenses)	**$ 3,162,515**	**$ 4,661,400**	**$ 4,697,100**	**$**
Income Before Capital Contributions and Transfers	**$ 52,884**	**$ 1,731,763**	**$ 1,594,700**	**$**
8954 Operating Transfers In	6,029			
Change in Net Assets	**$ 58,913**	**$ 1,731,763**	**$ 1,594,700**	**$**
Net Assets - Beginning Balance	5,198,154	5,257,066	5,317,629	
Net Assets - Ending Balance	$ 5,257,066	$ 5,317,629	$ 5,317,629	$
Memo:				
4451 Equipment	$ 37,131	$ 1,671,200	$ 1,594,700	$

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

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8212 Other General Reimbursement	1,028			
8370 Automotive Fund Mileage	2,730,852	3,103,200	3,018,000	
8372 Automotive Fund Mat & Service	4,047,854	4,200,000	4,700,000	
8753 Other Sales	468,986			
8764 Miscellaneous Revenues	5,192	12,000	5,200	
8770 Road Vehicle Replacement Revenue		4,000	3,000	
8771 Subrogation Recovery		20,000	30,000	
Total Operating Revenues	**$ 7,253,912**	**$ 7,339,200**	**$ 7,756,200**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	76,430	50,000	50,000	
1002 Salaries and Wages	1,212,995	1,681,300	1,464,878	
1003 Extra Help	1,979	5,000	5,000	
1004 Accr Compensated Leave	19,841		19,850	
1005 Overtime & Call Back	42,907	40,000	40,000	
1010 Cafeteria Plans (Non-PERS)	35,193	2,100	82,174	
1018 Taxable Meal Reimbursements	2,885	2,000	3,200	
1300 P.E.R.S.	266,155	360,100	328,594	
1301 F.I.C.A.	94,602	132,200	111,504	
1303 Other - Post Employment Benefits	140,921	147,288	99,568	
1304 Other - Post Emplymnt Charges (Up Front)			74,500	
1310 Employee Group Ins	228,719	297,200	318,768	
1315 Workers Comp Insurance		10,500	30,200	
1320 Retired Employee Grp Ins			208,761	
1325 401 (k) Employer Match	750	750	750	
2020 Clothes & Personal Supplies	13,562	21,000	15,500	
2050 Communication Services - Radio	960	1,100	1,000	
2051 Communication Services - Telephone	18,682	21,500	21,500	
2052 Communication Services - Mobile Devices	1,080	550	1,500	
2085 Household Expense		300	300	
2086 Refuse Disposal	5,630	5,700	5,700	
2140 Gen Liability Ins		7,500	6,500	
2273 Parts	24,338	20,000	25,000	
2274 Delivery & Freight Charges	20	2,000	850	
2277 Auto - Towing	53,788	37,500	50,000	
2290 Maintenance - Equipment	575,193	600,000	600,000	
2291 Maintenance - Computer Equip	206	400	400	
2292 Maintenance - Software	17,931	22,300	27,100	
2293 Computer Parts	18,096	19,700	20,600	
2310 Employee Benefits Systems	135,058	140,000	25,455	
2404 Maintenance Services	39,985	45,000	42,000	
2405 Materials - Bldgs & Impr	14,046	20,000	20,000	
2415 Campus Services-PCGC			29,523	
2439 Membership/Dues		100	300	
2481 PC Acquisition	6,035	7,500	14,500	
2511 Printing	5,024	4,500	4,500	
2522 Other Supplies	6,256	7,100	7,100	
2523 Office Supplies & Exp	3,041	3,000	3,500	
2524 Postage	2,851	3,500	3,000	
2550 Administration	418,861	431,000	416,900	
2555 Prof/Spec Svcs - Purchased	32,360	43,700	136,200	
2556 Prof/Spec Svcs - County	70,890	58,800	95,100	
2709 Countywide System Charges	8,345	4,000	8,700	
2724 Hazard Elimination & Safety	1,531	3,000	3,000	
2744 Small Tools & Instruments	15,663	27,250	27,000	
2768 Fuels - Credit Card Purchases	651,305	590,000	700,000	
2838 Special Dept Expense-1099 Reportable	11	2,000	1,000	
2840 Special Dept Expense	18,672	30,400	32,400	
2844 Training	485	3,500	3,500	
2921 I/P Gasoline/Diesel	1,477,666	1,488,000	1,543,000	
2922 I/P Comp Natural Gas	190,879	198,000	198,000	
2924 IP Oil & Lube Products	95,647	50,000	65,000	
2926 I/P - Tires & Batteries	304,282	305,000	320,000	
2927 I/P - Parts	699,332	710,000	710,000	

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

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2928 I/P - Shop Supplies	50,165	59,000	59,000	
2930 Ending Inventory	(17,281)			
2931 Travel & Transportation		300	300	
2933 Lodging	413	500	500	
2964 Meals/Food Purchases	769	1,000	1,000	
2965 Utilities	10,596	18,000	11,100	
2966 Drug & Alcohol Testing	2,575	2,200	2,600	
3551 Transfer Out A-87 Costs		251,446	83,632	
3701 Equipment Depreciation	704,520			
3702 Bldg & Impr Depreciation	26,369			
Total Operating Expenses	**$ 7,829,214**	**$ 7,995,784**	**$ 8,181,507**	**$**
Operating Income (Loss)	**$ (575,302)**	**$ (656,584)**	**$ (425,307)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(345,568)			
3810 Lease Purchase Principal			(6,300)	
3830 Lease Purchase Interest	(570)		(1,600)	
6950 Interest	35,600	51,000	40,000	
6970 Investment Income	(31,000)			
8752 Gain/Loss on F/A Disposal	41,800	30,000	50,000	
8753 Other Sales		600,000	550,000	
8770 Road Vehicle Replacement Revenue	690			
8771 Subrogation Recovery	41,639			
8780 Contributions from Other Funds	258,853	272,000	100,000	
8783 Vehicle Replacement Revenue	560,949	1,141,300	1,058,800	
Total Non-Operating Revenue (Expenses)	**$ 562,393**	**$ 2,094,300**	**$ 1,790,900**	**$**
Income Before Capital Contributions and Transfers	**$ (12,909)**	**$ 1,437,716**	**$ 1,365,593**	**$**
2333 Capital Asset Transfer (Out)	(550,418)			
3776 Contrib Auto Working Capital		(252,000)		
3778 Operating Transfer Out - Capital Imprvmt	(198,827)			
8954 Operating Transfers In	6,824			
Change in Net Assets	**$ (755,330)**	**$ 1,185,716**	**$ 1,365,593**	**$**
Net Assets - Beginning Balance	**7,509,353**	**6,779,273**	**6,865,689**	
Net Assets - Ending Balance	**$ 6,779,273**	**$ 6,865,689**	**$ 6,982,382**	**$**
Memo:				
4451 Equipment	$ 855,210	$ 1,099,300	$ 1,248,900	$

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Grants Program - 21780**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$	$ 197	$ 200	$
Total Rev from Use of Money & Property	**$**	**$ 197**	**$ 200**	**$**
Intergovernmental Revenue				
7217 State Funded Cal-Met Grant	$ 551,973	$ 511,000	$ 450,000	$
7232 State Aid - Other	645,468	664,788	625,678	
7259 Fed - Justice Asst. Grant (JAG)-Sheriff	23,241	23,193	20,000	
7326 Federal - Other	75,000	75,000	75,000	
7376 State Aid - OCJP Antidrug Abuse	124,145	167,563	136,909	
7437 State Aid OCJP-MSP	192,987	266,379	179,625	
7448 Federal Aid - Cops Ahead	323,986	579,456	633,152	
7459 Federal Aid - COPS	63,516			
7460 State Aid - ABC Grant	99,760	99,760	100,000	
7467 State Aid Supplemental Law Enforcement	178,116	198,000	198,000	
8782 Contributions from Oth Govt Agencies	153,214	566,657	569,879	
Total Intergovernmental Revenue	**$ 2,431,406**	**$ 3,151,796**	**$ 2,988,243**	**$**
Donations				
8755 Donation	$ 2,791	$ 20,000	$ 20,000	$
Total Donations	**$ 2,791**	**$ 20,000**	**$ 20,000**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 22,288	$	$	$
Total Miscellaneous Revenues	**$ 22,288**	**$**	**$**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 126,433	$ 153,036	$ 352,737	$
8780 Contributions from Other Funds	112,789	437,211	345,500	
8954 Operating Transfers In	497,101	603,178	274,000	
Total Other Financing Sources	**$ 736,323**	**$ 1,193,425**	**$ 972,237**	**$**
Total Revenue	**$ 3,192,808**	**$ 4,365,418**	**$ 3,980,680**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 838,437	$ 1,785,974	$ 1,273,188	$
1005 Overtime & Call Back	243,549	176,435	186,356	
1010 Cafeteria Plans (Non-PERS)	2,495	4,934	5,012	
1017 Uniform Allowance	9,816	17,439	23,763	
1018 Taxable Meal Reimbursements	727			
1300 P.E.R.S.	270,333	719,551	452,751	
1301 F.I.C.A.	80,125	163,188	113,857	
1303 Other - Post Employment Benefits	77,994	73,644	73,472	
1304 Other - Post Emplymnt Charges (Up Front)	186,200	37,240	74,480	
1310 Employee Group Ins	116,577	212,537	229,796	
1315 Workers Comp Insurance	22	8,486	11,113	
Total Salaries & Benefits	**$ 1,826,275**	**$ 3,199,428**	**$ 2,443,788**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 390	$ 396	$ 360	$
2052 Communication Services - Mobile Devices	1,764	1,676	2,601	
2068 Food	1,283			
2130 Insurance	2,747	2,800	3,300	
2140 Gen Liability Ins	515	3,161	4,700	
2273 Parts	3,303	1,088		
2290 Maintenance - Equipment	18,220	7,661	11,600	
2405 Materials - Bldgs & Impr	12			
2415 Campus Services-PCGC			3,798	
2439 Membership/Dues	743			
2511 Printing	87			
2523 Office Supplies & Exp	39			
2555 Prof/Spec Svcs - Purchased	203,834	226,640	52,604	
2709 Countywide System Charges	2,605	4,145	7,018	
2710 Rents & Leases - Equipment	99,629	100,000	149,949	
2727 Rents & Leases - Bldgs & Impr	8,765	13,000	13,000	

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Grants Program - 21780**

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
2770 Fuels & Lubricants	31,344	34,058	22,261	
2840 Special Dept Expense	157,642	486,101	396,074	
2846 Sheriff Training/Registration	26,519	22,850	10,056	
2849 Narcotics/Special Enforcement	11,333	2,500	37,500	
2931 Travel & Transportation	673			
2941 County Vehicle Mileage	20,577	16,107		
2964 Meals/Food Purchases	4,604	1,664	340	
Total Services & Supplies	**$ 596,628**	**$ 923,847**	**$ 715,161**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 26,482	$ 185,873	$ 57,229	$
3810 Lease Purchase Principal	5,311	5,311		
3830 Lease Purchase Interest	1,137	1,137		
Total Other Charges	**$ 32,930**	**$ 192,321**	**$ 57,229**	**$**
Capital Assets				
4151 Buildings & Improvements	$ 35,514	$	$	$
4161 Intangible Assets	284,074	893,359	715,064	
4451 Equipment	105,039	42,506	18,000	
Total Capital Assets	**$ 424,627**	**$ 935,865**	**$ 733,064**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 93,170	$ 93,170	$ 93,170	$
Total Other Financing Uses	**$ 93,170**	**$ 93,170**	**$ 93,170**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 45,279	$ 60,560	$ 17,525	$
5404 I/T Maintenance - Services	1,803	2,395	2,300	
5550 I/T - Administration	138,818	198,109	138,919	
5555 I/T Prof/Special Services - Purchased	692,471	426,598	407,225	
5556 I/T - Professional Services	15,579	16,446		
5965 I/T Utilities	1,731	1,700	2,000	
Total Intrafund Transfers Out	**$ 895,681**	**$ 705,808**	**$ 567,969**	**$**
Intrafund Transfers In				
5011 I/T - Public Safety Fund	$ (966,509)	$ (1,040,344)	$ (614,687)	$
Total Intrafund Transfers In	**$ (966,509)**	**$ (1,040,344)**	**$ (614,687)**	**$**
Total Expenditures / Appropriations	**$ 2,902,802**	**$ 5,010,095**	**$ 3,995,694**	**$**
Net Cost	**$ (290,006)**	**$ 644,677**	**$ 15,014**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Tahoe Operations - 21790**

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 4,485	$ 4,500	$ 4,500	$
Total Licenses, Permits & Franchises	**$ 4,485**	**$ 4,500**	**$ 4,500**	**$**
Fines, Forfeits & Penalties				
6849 Parking Fines	$ 32,938	$ 10,000	$ 29,000	$
6856 Other Court Fines	116			
Total Fines, Forfeits & Penalties	**$ 33,054**	**$ 10,000**	**$ 29,000**	**$**
Intergovernmental Revenue				
7424 State Aid - Public Safety Services	$ 3,810,631	$ 3,838,581	$ 3,838,581	$
7448 Federal Aid - Cops Ahead		195,152	195,152	
7479 Other Govts-Trial Courts	76,263	84,058	96,295	
Total Intergovernmental Revenue	**$ 3,886,894**	**$ 4,117,791**	**$ 4,130,028**	**$**
Charges for Services				
8116 NSF & Misc Fees	$ 19	$	$	$
8141 Civil Process Services		1,600		
8153 Law Enforcement Services	10,218			
8215 Administrative Support Services	600	600	2,400	
8218 Forms and Photocopies	2,765	2,400	3,050	
Total Charges for Services	**$ 13,602**	**$ 4,600**	**$ 5,450**	**$**
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	$ 12,621	$	$	$
8764 Miscellaneous Revenues	3,343			
Total Miscellaneous Revenues	**$ 15,964**	**$**	**$**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$	$ 1,000	$	$
8779 Contributions from General Fund	6,571,110	6,587,062	6,593,265	
8954 Operating Transfers In	376,259	271,385		
8958 Capital Lease Proceeds	57,286			
Total Other Financing Sources	**$ 7,004,655**	**$ 6,859,447**	**$ 6,593,265**	**$**
Total Revenue	**$ 10,958,654**	**$ 10,996,338**	**$ 10,762,243**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 4,042,573	$ 4,655,738	$ 4,681,267	$
1003 Extra Help	16,699	14,190	10,977	
1005 Overtime & Call Back	567,741	525,194	432,436	
1006 Sick Leave Payoff	46,679			
1007 Comp for Absence-Illness	27,458	28,523	28,523	
1010 Cafeteria Plans (Non-PERS)	14,476	22,036	21,995	
1011 Salary Savings		(180,000)		
1017 Uniform Allowance	49,032	53,344	50,716	
1018 Taxable Meal Reimbursements	1,916			
1300 P.E.R.S.	1,370,154	1,629,741	1,729,381	
1301 F.I.C.A.	320,332	403,193	397,600	
1303 Other - Post Employment Benefits	308,538	203,604	197,189	
1304 Other - Post Emplymnt Charges (Up Front)	148,960	74,480		
1310 Employee Group Ins	481,297	573,474	616,698	
1315 Workers Comp Insurance	(26)	109,218	228,308	
1320 Retired Employee Grp Ins			386,020	
1325 401 (k) Employer Match	100			
Total Salaries & Benefits	**$ 7,395,929**	**$ 8,112,735**	**$ 8,781,110**	**$**
Services & Supplies				
2004 Service & Supply Savings	$	$ (42,727)	$	$
2020 Clothes & Personal Supplies	1,023	800	1,050	
2051 Communication Services - Telephone	34,226	36,065	44,930	
2052 Communication Services - Mobile Devices	10,184	11,012	10,142	
2068 Food	30,899	31,593	19,491	
2085 Household Expense	2,417			
2140 Gen Liability Ins		30,431	28,523	
2273 Parts	17,668	8,075		

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Tahoe Operations - 21790**

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
2279 Auto - Shop Supplies	223			
2290 Maintenance - Equipment	16,270	14,360	1,861	
2405 Materials - Bldgs & Impr	5,151			
2439 Membership/Dues	787	1,145		
2511 Printing	6,004	10,000	4,600	
2523 Office Supplies & Exp	6,124	10,000	7,840	
2524 Postage	2,078	2,000		
2555 Prof/Spec Svcs - Purchased	401,804	404,180	413,622	
2556 Prof/Spec Svcs - County	4,717	4,921	4,871	
2701 Publications & Legal Notices	254	196		
2709 Countywide System Charges	12,157	11,425	21,895	
2770 Fuels & Lubricants	90,717	73,416		
2840 Special Dept Expense	31,311	50,137	39,827	
2844 Training		30,000		
2846 Sheriff Training/Registration	18,551	1,500	15,060	
2849 Narcotics/Special Enforcement	400			
2860 Library Materials		500		
2931 Travel & Transportation	429	8,300	790	
2941 County Vehicle Mileage	224,581	289,438		
2964 Meals/Food Purchases	6,292		7,275	
2965 Utilities		6,000		
Total Services & Supplies	**$ 924,267**	**$ 992,767**	**$ 621,777**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 376,259	$ 271,385	$ 3,438	$
3810 Lease Purchase Principal	55,382	61,317		
3830 Lease Purchase Interest	10,251	8,235		
Total Other Charges	**$ 441,892**	**$ 340,937**	**$ 3,438**	**$**
Capital Assets				
4451 Equipment	$ 90,503	$	$	$
Total Capital Assets	**$ 90,503**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 310,532	$ 363,417	$ 105,382	$
5404 I/T Maintenance - Services	40,846	31,653	33,200	
5550 I/T - Administration	954,370	990,545	912,898	
5555 I/T Prof/Special Services - Purchased	22,010	17,815	58,716	
5556 I/T - Professional Services	3,416		2,600	
5965 I/T Utilities	38,836	37,000	40,000	
Total Intrafund Transfers Out	**$ 1,370,010**	**$ 1,440,430**	**$ 1,152,796**	**$**
Intrafund Transfers In				
5011 I/T - Public Safety Fund	$ (16,071)	$ (66,898)	$ (58,716)	$
5026 I/T - Advertising & Promotion Fund	(125,051)	(58,790)	(36,000)	
Total Intrafund Transfers In	**$ (141,122)**	**$ (125,688)**	**$ (94,716)**	**$**
Total Expenditures / Appropriations	**$ 10,081,479**	**$ 10,761,181**	**$ 10,464,405**	**$**
Net Cost	**$ (877,175)**	**$ (235,157)**	**$ (297,838)**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Protection and Prevention - 21800**

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 11,040	$ 11,000	$ 13,300	$
Total Licenses, Permits & Franchises	**$ 11,040**	**$ 11,000**	**$ 13,300**	**$**
Fines, Forfeits & Penalties				
6849 Parking Fines	$ 12,807	$ 20,000	$ 12,500	$
6856 Other Court Fines	449	560	560	
Total Fines, Forfeits & Penalties	**$ 13,256**	**$ 20,560**	**$ 13,060**	**$**
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 16,191	$ 85,526	$ 193,688	$
7254 Forest Reserve - Title III		15,000		
7326 Federal - Other	43,327	47,875	32,500	
7424 State Aid - Public Safety Services	10,286,940	10,362,151	10,362,151	
7430 Sales Tax Realignment for Public Safety	100,000	100,000	100,000	
Total Intergovernmental Revenue	**$ 10,446,458**	**$ 10,610,552**	**$ 10,688,339**	**$**
Charges for Services				
8145 Court Fees/Costs	$	$ 500	$	$
8153 Law Enforcement Services	3,511,597	3,691,453	3,883,226	
8215 Administrative Support Services	12,650	25,000	14,000	
8219 Casino - Sales Tax In Lieu	97,760			
Total Charges for Services	**$ 3,622,007**	**$ 3,716,953**	**$ 3,897,226**	**$**
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	$ 18,461	$ 13,000	$ 22,500	$
8764 Miscellaneous Revenues	60,825	12,300	2,300	
Total Miscellaneous Revenues	**$ 79,286**	**$ 25,300**	**$ 24,800**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 6,501	$	$	$
8779 Contributions from General Fund	17,537,789	17,928,391	17,002,549	
8954 Operating Transfers In	1,095,049	825,934	760,440	
8958 Capital Lease Proceeds	261,607	161,500		
Total Other Financing Sources	**$ 18,900,946**	**$ 18,915,825**	**$ 17,762,989**	**$**
Total Revenue	**$ 33,072,993**	**$ 33,300,190**	**$ 32,399,714**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 38,363	$	$	$
1002 Salaries and Wages	12,218,999	12,724,070	12,521,623	
1003 Extra Help	13,750	69,591	9,980	
1005 Overtime & Call Back	1,586,334	1,274,777	1,028,219	
1006 Sick Leave Payoff	310	160,990	160,990	
1007 Comp for Absence-Illness	40,769	26,383	26,383	
1010 Cafeteria Plans (Non-PERS)	24,637	33,851	34,836	
1011 Salary Savings		(726,167)		
1017 Uniform Allowance	137,977	135,841	131,717	
1018 Taxable Meal Reimbursements	9,574			
1300 P.E.R.S.	4,284,243	4,751,770	4,816,255	
1301 F.I.C.A.	965,661	1,089,217	1,049,737	
1303 Other - Post Employment Benefits	971,085	571,824	561,083	
1304 Other - Post Emplymnt Charges (Up Front)	223,440	37,240	111,720	
1310 Employee Group Ins	1,778,191	1,635,462	1,754,735	
1315 Workers Comp Insurance	3	214,716	410,612	
1320 Retired Employee Grp Ins			705,831	
1325 401 (k) Employer Match	3,000			
Total Salaries & Benefits	**$ 22,296,336**	**$ 21,999,565**	**$ 23,323,721**	**$**
Services & Supplies				
2004 Service & Supply Savings	$	$ (129,836)	$	$
2020 Clothes & Personal Supplies	5,796	1,620	1,000	
2050 Communication Services - Radio		1,700		
2051 Communication Services - Telephone	105,236	108,699	123,295	
2052 Communication Services - Mobile Devices	53,649	37,966	54,581	
2068 Food	14,052			

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Sheriff Protection and Prevention - 21800**

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
2130 Insurance	74,754	74,754	78,428	
2140 Gen Liability Ins	(429)	111,555	756,482	
2273 Parts	74,914	31,264	500	
2279 Auto - Shop Supplies	211			
2290 Maintenance - Equipment	196,032	238,318	179,366	
2404 Maintenance Services	1,907			
2405 Materials - Bldgs & Impr	1,994			
2415 Campus Services-PCGC			40,791	
2439 Membership/Dues	3,828	5,943		
2481 PC Acquisition	2,845			
2511 Printing	17,825	30,350	20,600	
2523 Office Supplies & Exp	23,971	21,300	18,400	
2524 Postage	12,622	10,250		
2555 Prof/Spec Svcs - Purchased	97,513	69,934	82,893	
2556 Prof/Spec Svcs - County	8,912	674	6,861	
2701 Publications & Legal Notices	347			
2709 Countywide System Charges	35,287	7,276	63,036	
2710 Rents & Leases - Equipment		800		
2727 Rents & Leases - Bldgs & Impr	170,052	178,598	177,889	
2770 Fuels & Lubricants	244,896	238,688	117,500	
2838 Special Dept Expense-1099 Reportable	13			
2840 Special Dept Expense	110,448	220,639	283,562	
2846 Sheriff Training/Registration	53,399		352	
2849 Narcotics/Special Enforcement	800			
2931 Travel & Transportation	5,971	27,021	5,400	
2941 County Vehicle Mileage	880,353	925,525		
2964 Meals/Food Purchases	9,079		750	
2965 Utilities	28,879	26,500	31,600	
Total Services & Supplies	**$ 2,235,156**	**$ 2,239,538**	**$ 2,043,286**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 1,095,049	$ 825,934	$ 386,339	$
3810 Lease Purchase Principal	141,104	196,569		
3830 Lease Purchase Interest	25,432	35,544		
Total Other Charges	**$ 1,261,585**	**$ 1,058,047**	**$ 386,339**	**$**
Capital Assets				
4451 Equipment	$ 278,803	$ 292,084	$	$
Total Capital Assets	**$ 278,803**	**$ 292,084**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 687,554	$ 849,419	$ 147,413	$
5404 I/T Maintenance - Services	194,988	242,877	215,064	
5550 I/T - Administration	2,842,730	2,904,497	2,579,929	
5555 I/T Prof/Special Services - Purchased	275,620	156,524	227,344	
5556 I/T - Professional Services	538,044	461,019		
5880 I/T-Public Safety Srvcs	150			
5965 I/T Utilities	84,346	76,418	67,021	
Total Intrafund Transfers Out	**$ 4,623,432**	**$ 4,690,754**	**$ 3,236,771**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (15,000)	$	$ (15,000)	$
5011 I/T - Public Safety Fund	(160,924)	(47,350)	(210,127)	
Total Intrafund Transfers In	**$ (175,924)**	**$ (47,350)**	**$ (225,127)**	**$**
Total Expenditures / Appropriations	**$ 30,519,388**	**$ 30,232,638**	**$ 28,764,990**	**$**
Net Cost	**$ (2,553,605)**	**$ (3,067,552)**	**$ (3,634,724)**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function General
Activity **Sheriff Administration and Support - 21930**

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
Revenue				
Intergovernmental Revenue				
7219 State Peace Officers Training	$ 62,575	$ 35,000	$ 35,000	$
7326 Federal - Other	2,353			
8782 Contributions from Oth Govt Agencies	187,470	238,139	238,139	
Total Intergovernmental Revenue	**$ 252,398**	**$ 273,139**	**$ 273,139**	**$**
Charges for Services				
8116 NSF & Misc Fees	$ 19	$	$	$
8153 Law Enforcement Services	449			
8212 Other General Reimbursement	365			
Total Charges for Services	**$ 833**	**$**	**$**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 15,669	$	$	$
8781 Inmate Welfare Trust Contribution	8,225	7,800	9,100	
Total Miscellaneous Revenues	**$ 23,894**	**$ 7,800**	**$ 9,100**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 111,495	$ 45,000	$	$
8779 Contributions from General Fund			1,394,100	
8780 Contributions from Other Funds	20,000	20,000	20,000	
8954 Operating Transfers In	833,884	1,157,622		
8958 Capital Lease Proceeds	146,346	125,300		
Total Other Financing Sources	**$ 1,111,725**	**$ 1,347,922**	**$ 1,414,100**	**$**
Total Revenue	**$ 1,388,850**	**$ 1,628,861**	**$ 1,696,339**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 10,321	$	$	$
1002 Salaries and Wages	2,613,505	2,901,639	3,532,509	
1003 Extra Help	295,631	190,419	61,329	
1005 Overtime & Call Back	61,694	41,077	27,882	
1010 Cafeteria Plans (Non-PERS)	60,640	110,294	87,713	
1011 Salary Savings		(149,000)		
1017 Uniform Allowance	4,257	4,260	3,195	
1018 Taxable Meal Reimbursements	2,823			
1300 P.E.R.S.	658,211	756,049	751,882	
1301 F.I.C.A.	196,686	248,449	218,874	
1303 Other - Post Employment Benefits	244,990	155,952	134,292	
1304 Other - Post Emplymnt Charges (Up Front)	148,960	37,240	37,240	
1310 Employee Group Ins	377,517	444,553	419,990	
1315 Workers Comp Insurance		61,012	98,471	
1320 Retired Employee Grp Ins			154,864	
1325 401 (k) Employer Match	3,561			
Total Salaries & Benefits	**$ 4,678,796**	**$ 4,801,944**	**$ 5,528,241**	**$**
Services & Supplies				
2004 Service & Supply Savings	$	$ (118,134)	$	$
2020 Clothes & Personal Supplies	3,908	2,500	1,000	
2050 Communication Services - Radio	550,709	844,920	750,000	
2051 Communication Services - Telephone	138,393	148,392	227,750	
2052 Communication Services - Mobile Devices	61,074	60,896	56,604	
2068 Food	1,001	1,558		
2140 Gen Liability Ins	(86)	15,776	91,889	
2273 Parts	88,374	50,991		
2279 Auto - Shop Supplies	8,126			
2290 Maintenance - Equipment	74,148	81,727	545,343	
2404 Maintenance Services	2,832			
2405 Materials - Bldgs & Impr	29,179	40,000	12,000	
2415 Campus Services-PCGC			77,495	
2439 Membership/Dues	13,278	10,052	10,000	
2481 PC Acquisition	1,089			
2511 Printing	25,211	22,600	13,800	
2523 Office Supplies & Exp	18,797	29,000	9,050	

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

Budget Unit **Public Safety Operations Fund - 110**
Function General
Activity **Sheriff Administration and Support - 21930**

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
2524 Postage	6,378	13,050	24,630	
2555 Prof/Spec Svcs - Purchased	265,000	152,060	143,448	
2556 Prof/Spec Svcs - County	11,029	11,811	13,345	
2701 Publications & Legal Notices	1,136	10,400	5,000	
2709 Countywide System Charges	7,850	11,777	13,449	
2710 Rents & Leases - Equipment	179,780	133,450	203,188	
2727 Rents & Leases - Bldgs & Impr	22,534	23,660	850	
2770 Fuels & Lubricants	43,515	50,118		
2838 Special Dept Expense-1099 Reportable	884			
2840 Special Dept Expense	802,967	866,293	273,184	
2844 Training	3,678		4,200	
2846 Sheriff Training/Registration	184,383	230,000	177,000	
2931 Travel & Transportation	5,074	7,600	500	
2932 Mileage	480			
2941 County Vehicle Mileage	183,246	33,737		
2964 Meals/Food Purchases	26,408		38,580	
2966 Drug & Alcohol Testing	461	200	200	
Total Services & Supplies	**$ 2,760,836**	**$ 2,734,434**	**$ 2,692,505**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 832,228	$ 1,157,622	$ 1,302,360	$
3810 Lease Purchase Principal	37,467	76,923		
3830 Lease Purchase Interest	6,930	18,533		
Total Other Charges	**$ 876,625**	**$ 1,253,078**	**$ 1,302,360**	**$**
Capital Assets				
4451 Equipment	$ 200,946	$ 125,300	$	$
Total Capital Assets	**$ 200,946**	**$ 125,300**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 173,145	$ 215,721	$ 40,015	$
5404 I/T Maintenance - Services	188,691	146,355	95,772	
5405 I/T Maintenance - Bldgs & Improvements	93			
5550 I/T - Administration	5,784			
5552 I/T - MIS Services	1,803,996	1,842,660	1,921,537	
5555 I/T Prof/Special Services - Purchased		25,787	52,142	
5556 I/T - Professional Services	2,298			
5880 I/T-Public Safety Srvcs	150			
5965 I/T Utilities	103,216	92,088	61,358	
Total Intrafund Transfers Out	**$ 2,277,373**	**$ 2,322,611**	**$ 2,170,824**	**$**
Intrafund Transfers In				
5002 I/T - County General Fund	$ (5,100)	$ (5,900)	$ (5,900)	$
5011 I/T - Public Safety Fund	(9,625,904)	(9,982,531)	(9,117,784)	
Total Intrafund Transfers In	**$ (9,631,004)**	**$ (9,988,431)**	**$ (9,123,684)**	**$**
Total Expenditures / Appropriations	**$ 1,163,572**	**$ 1,248,936**	**$ 2,570,246**	**$**
Net Cost	**$ (225,278)**	**$ (379,925)**	**$ 873,907**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Auburn/So Placer Support Svcs Sheriff - 21950**

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 16,370	$ 10,992	$ 10,992	$
Total Licenses, Permits & Franchises	**$ 16,370**	**$ 10,992**	**$ 10,992**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$ 13,202	$ 63,088	$ 38,088	$
7234 State Aid - Mandated Costs		5,671		
7424 State Aid - Public Safety Services	2,279,198	2,295,663	2,295,663	
8782 Contributions from Oth Govt Agencies	14,718	9,400	11,100	
Total Intergovernmental Revenue	**$ 2,307,118**	**$ 2,373,822**	**$ 2,344,851**	**$**
Charges for Services				
8141 Civil Process Services	$ 102,704	$ 120,000	$ 120,000	$
8153 Law Enforcement Services	136,023	138,000	135,800	
8215 Administrative Support Services	6,550	13,000	8,000	
8218 Forms and Photocopies	86,112	24,921	82,000	
Total Charges for Services	**$ 331,389**	**$ 295,921**	**$ 345,800**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 26,982	$ 34,000	$	$
Total Miscellaneous Revenues	**$ 26,982**	**$ 34,000**	**$**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$	$	$ 60,000	$
8779 Contributions from General Fund	4,224,285	4,337,821	4,431,024	
8954 Operating Transfers In	498,421	481,903	283,096	
8958 Capital Lease Proceeds	23,536	68,500	170,000	
Total Other Financing Sources	**$ 4,746,242**	**$ 4,888,224**	**$ 4,944,120**	**$**
Total Revenue	**$ 7,428,101**	**$ 7,602,959**	**$ 7,645,763**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 17,769	$	$	$
1002 Salaries and Wages	3,259,041	3,540,034	3,938,579	
1003 Extra Help	231,464	177,724	203,693	
1005 Overtime & Call Back	165,039	188,556	149,975	
1007 Comp for Absence-Illness	114			
1010 Cafeteria Plans (Non-PERS)	79,003	152,103	158,984	
1011 Salary Savings		(176,000)		
1017 Uniform Allowance	16,638	16,771	16,770	
1018 Taxable Meal Reimbursements	331			
1300 P.E.R.S.	799,978	858,526	984,041	
1301 F.I.C.A.	253,219	310,141	341,802	
1303 Other - Post Employment Benefits	356,857	216,600	225,264	
1304 Other - Post Emplymnt Charges (Up Front)	74,480	111,720	74,480	
1310 Employee Group Ins	606,792	617,435	704,499	
1315 Workers Comp Insurance		9,549	19,036	
1320 Retired Employee Grp Ins			224,012	
1325 401 (k) Employer Match	1,500			
Total Salaries & Benefits	**$ 5,862,225**	**$ 6,023,159**	**$ 7,041,135**	**$**
Services & Supplies				
2004 Service & Supply Savings	$	$ (33,124)	$	$
2020 Clothes & Personal Supplies	442		1,500	
2050 Communication Services - Radio		180		
2051 Communication Services - Telephone	70,403	100,843	85,585	
2052 Communication Services - Mobile Devices	8,861	12,453	12,144	
2068 Food	4,036	4,475		
2085 Household Expense	467	600		
2130 Insurance		5,200		
2140 Gen Liability Ins		522,185	16,638	
2273 Parts	5,059		151,000	
2279 Auto - Shop Supplies	16		9,000	
2290 Maintenance - Equipment	27,713	16,700	121,275	
2404 Maintenance Services	1,196			

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Auburn/So Placer Support Svcs Sheriff - 21950**

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
2405 Materials - Bldgs & Impr	1,335	1,414		
2415 Campus Services-PCGC			38,828	
2439 Membership/Dues	1,471	1,995		
2461 Dept Cash Shortage	110			
2481 PC Acquisition	1,359			
2511 Printing	20,002	18,850	28,450	
2523 Office Supplies & Exp	19,191	17,300	21,049	
2524 Postage	21,143	16,550		
2555 Prof/Spec Svcs - Purchased	321,461	319,284	316,185	
2556 Prof/Spec Svcs - County	327		3,304	
2701 Publications & Legal Notices	49	500		
2709 Countywide System Charges	12,909	32,028	21,744	
2710 Rents & Leases - Equipment		6,900		
2770 Fuels & Lubricants	20,133	22,356	489,000	
2838 Special Dept Expense-1099 Reportable	84			
2840 Special Dept Expense	66,192	75,011	119,718	
2846 Sheriff Training/Registration	410			
2848 Contract Employee Expense	1,850			
2931 Travel & Transportation	336	1,550	550	
2941 County Vehicle Mileage	9,264	10,973	833,726	
2964 Meals/Food Purchases	66		100	
Total Services & Supplies	**$ 615,885**	**$ 1,154,223**	**$ 2,269,796**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 362,276	$ 234,729	$ 323,042	$
3810 Lease Purchase Principal	27,454	42,349	355,470	
3830 Lease Purchase Interest	4,654	8,111	48,877	
Total Other Charges	**$ 394,384**	**$ 285,189**	**$ 727,389**	**$**
Capital Assets				
4451 Equipment	$ 28,884	$ 68,500	$ 548,400	$
Total Capital Assets	**$ 28,884**	**$ 68,500**	**$ 548,400**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 236,132	$ 294,880	$ 53,076	$
5404 I/T Maintenance - Services	167,798	196,083	207,103	
5550 I/T - Administration	1,060,410	1,100,606	1,031,972	
5556 I/T - Professional Services	46,384	29,542		
5965 I/T Utilities	99,487	94,095	104,777	
Total Intrafund Transfers Out	**$ 1,610,211**	**$ 1,715,206**	**$ 1,396,928**	**$**
Total Expenditures / Appropriations	**$ 8,511,589**	**$ 9,246,277**	**$ 11,983,648**	**$**
Net Cost	**$ 1,083,488**	**$ 1,643,318**	**$ 4,337,885**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Jail Corrections and Detention - 22000**

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
Revenue				
Intergovernmental Revenue				
7232 State Aid - Other	$ 223,198	$ 283,005	$ 289,835	$
7234 State Aid - Mandated Costs	61,346	54,000	70,478	
7326 Federal - Other	90,189	120,000	129,500	
7424 State Aid - Public Safety Services	10,308,611	10,399,037	11,256,607	
7430 Sales Tax Realignment for Public Safety	1,879,706	3,675,916	3,423,066	
7467 State Aid Supplemental Law Enforcement	105,395	111,000	111,000	
7479 Other Govts-Trial Courts	3,988,667	3,857,773	3,857,773	
Total Intergovernmental Revenue	**$ 16,657,112**	**$ 18,500,731**	**$ 19,138,259**	**$**
Charges for Services				
8153 Law Enforcement Services	$ 168,273	$ 125,752	$ 117,356	$
8182 Health Fees	10,183	3,000	10,000	
8189 Institution Care & Services	(8,936)	28,000		
8291 Jail Booking Fees	650,955	603,844	640,000	
8292 Jail Access Fees	31,816	3,000	3,000	
Total Charges for Services	**$ 852,291**	**$ 763,596**	**$ 770,356**	**$**
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	$ 6,260	$ 20,000	$ 20,000	$
8781 Inmate Welfare Trust Contribution	227,343	166,633	211,346	
Total Miscellaneous Revenues	**$ 233,603**	**$ 186,633**	**$ 231,346**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 15,303,918	$ 16,880,864	$ 17,894,298	$
8954 Operating Transfers In	1,854,389	1,233,278	148,001	
8958 Capital Lease Proceeds	26,571	28,400		
Total Other Financing Sources	**$ 17,184,878**	**$ 18,142,542**	**$ 18,042,299**	**$**
Total Revenue	**$ 34,927,884**	**$ 37,593,502**	**$ 38,182,260**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 3,722	$	$ 550	$
1002 Salaries and Wages	11,050,435	12,501,313	11,487,067	
1003 Extra Help	879,803	862,054	724,508	
1005 Overtime & Call Back	2,313,698	1,103,823	1,023,780	
1006 Sick Leave Payoff	90,761			
1007 Comp for Absence-Illness	11,004	4,918	5,146	
1010 Cafeteria Plans (Non-PERS)	172,396	349,188	310,669	
1011 Salary Savings		(765,288)		
1017 Uniform Allowance	160,058	178,230	158,943	
1018 Taxable Meal Reimbursements	3,662			
1300 P.E.R.S.	3,496,644	4,093,635	3,842,477	
1301 F.I.C.A.	1,015,603	1,151,542	1,048,430	
1303 Other - Post Employment Benefits	1,203,446	771,096	688,788	
1304 Other - Post Emplymnt Charges (Up Front)	484,120	484,120		
1310 Employee Group Ins	1,965,574	2,198,068	2,154,143	
1315 Workers Comp Insurance		166,529	300,167	
1320 Retired Employee Grp Ins			605,862	
1325 401 (k) Employer Match	1,088			
Total Salaries & Benefits	**$ 22,852,014**	**$ 23,099,228**	**$ 22,350,530**	**$**
Services & Supplies				
2004 Service & Supply Savings	$	$ (163,655)	$	$
2020 Clothes & Personal Supplies	57,678	106,200	106,200	
2050 Communication Services - Radio	2,401	2,767	2,407	
2051 Communication Services - Telephone	105,705	116,077	132,236	
2052 Communication Services - Mobile Devices	12,670	10,459	11,803	
2068 Food	2,790,224	2,593,500	2,593,500	
2085 Household Expense	84,645	126,400	125,000	
2130 Insurance	5,939	6,000		
2140 Gen Liability Ins		160,036	170,313	
2273 Parts	1,228	438		
2279 Auto - Shop Supplies	258	1,734		

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **Jail Corrections and Detention - 22000**

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
2290 Maintenance - Equipment	39,856	21,000	15,915	
2404 Maintenance Services	42,780	27,000	27,000	
2405 Materials - Bldgs & Impr	4,538	128,001	128,001	
2415 Campus Services-PCGC			265,520	
2439 Membership/Dues	753	1,565		
2481 PC Acquisition	1,909			
2511 Printing	54,945	51,700	51,300	
2523 Office Supplies & Exp	49,958	26,700	25,700	
2524 Postage	22,588	15,500		
2555 Prof/Spec Svcs - Purchased	67,731	96,500	63,600	
2556 Prof/Spec Svcs - County	4,798	12,817	1,180	
2709 Countywide System Charges	41,059	40,688	82,758	
2710 Rents & Leases - Equipment	6,248	1,500	6,248	
2727 Rents & Leases - Bldgs & Impr	18,710	20,636	259	
2770 Fuels & Lubricants	36,122	13,220	3,598	
2838 Special Dept Expense-1099 Reportable	26			
2840 Special Dept Expense	190,183	352,542	328,958	
2844 Training	314			
2846 Sheriff Training/Registration	42,239	59,264	35,500	
2860 Library Materials		600	600	
2931 Travel & Transportation	38,453	26,164	30,822	
2941 County Vehicle Mileage	83,270	109,522		
2964 Meals/Food Purchases	22,279		23,564	
2965 Utilities	13,837	26,000	15,500	
2966 Drug & Alcohol Testing	1,441			
Total Services & Supplies	**$ 3,844,785**	**$ 3,990,875**	**$ 4,247,482**	**$**
Other Charges				
3080 Support & Care of Persons	$ 75	$ 100,000	$ 100,000	$
3551 Transfer Out A-87 Costs	1,546,931	1,233,278	1,246,350	
3810 Lease Purchase Principal	13,590	29,725		
3830 Lease Purchase Interest	3,070	6,827		
Total Other Charges	**$ 1,563,666**	**$ 1,369,830**	**$ 1,346,350**	**$**
Capital Assets				
4451 Equipment	$ 26,571	$ 28,400	$	$
Total Capital Assets	**$ 26,571**	**$ 28,400**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 721,649	$ 895,488	$ 196,789	$
5404 I/T Maintenance - Services	999,842	1,167,321	1,111,226	
5405 I/T Maintenance - Bldgs & Improvements	42,929	66,000	69,080	
5550 I/T - Administration	3,830,901	3,916,328	3,155,452	
5553 I/T - Revenue Services Charges	57,266	23,000	23,000	
5555 I/T Prof/Special Services - Purchased	257,343		21,215	
5556 I/T - Professional Services	95,524	69,481	1,272	
5889 I/T-Medical Services	3,125,597	3,128,977	3,128,977	
5965 I/T Utilities	598,287	555,000	461,529	
Total Intrafund Transfers Out	**$ 9,729,338**	**$ 9,821,595**	**$ 8,168,540**	**$**
Intrafund Transfers In				
5004 I/T - Road Fund	$ (63,638)	$ (75,253)	$ (75,253)	$
5011 I/T - Public Safety Fund	(6,403)			
Total Intrafund Transfers In	**$ (70,041)**	**$ (75,253)**	**$ (75,253)**	**$**
Total Expenditures / Appropriations	**$ 37,946,333**	**$ 38,234,675**	**$ 36,037,649**	**$**
Net Cost	**$ 3,018,449**	**$ 641,173**	**$ (2,144,611)**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity **So Placer Jail Corrections and Detention - 22001**

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
Revenue				
Other Financing Sources				
8779 Contributions from General Fund	$	$ 891,343	$ 5,779,126	$
8954 Operating Transfers In		13,261		
Total Other Financing Sources	**$**	**$ 904,604**	**$ 5,779,126**	**$**
Total Revenue	**$**	**$ 904,604**	**$ 5,779,126**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$	$ 1,773,693	$ 3,086,988	$
1005 Overtime & Call Back		100,000	99,849	
1010 Cafeteria Plans (Non-PERS)		44,419	100,820	
1017 Uniform Allowance		27,960		
1018 Taxable Meal Reimbursements			50,415	
1300 P.E.R.S.		580,678	974,832	
1301 F.I.C.A.		141,224	255,363	
1303 Other - Post Employment Benefits		142,606	216,600	
1304 Other - Post Emplymnt Charges (Up Front)		1,340,640		
1310 Employee Group Ins		348,850	677,403	
1315 Workers Comp Insurance		20,428	14,258	
Total Salaries & Benefits	**$**	**$ 4,520,498**	**$ 5,476,528**	**$**
Services & Supplies				
2020 Clothes & Personal Supplies	$	$ 8,694	$ 16,800	$
2050 Communication Services - Radio		13,200		
2051 Communication Services - Telephone	38	5,130	14,099	
2052 Communication Services - Mobile Devices		684	141	
2068 Food		76,635	478,865	
2085 Household Expense		79,509	68,169	
2140 Gen Liability Ins		32,367	2	
2290 Maintenance - Equipment		5,679	7,572	
2405 Materials - Bldgs & Impr	1,024			
2481 PC Acquisition		4,555	3,313	
2511 Printing	78	5,388	12,572	
2523 Office Supplies & Exp		58,534	59,748	
2524 Postage		2,990		
2555 Prof/Spec Svcs - Purchased		241,778	100,000	
2709 Countywide System Charges		6,457	11,368	
2710 Rents & Leases - Equipment		87,293	43,660	
2770 Fuels & Lubricants		8,441		
2840 Special Dept Expense		233,850	292,813	
2846 Sheriff Training/Registration		71,449	44,700	
Total Services & Supplies	**$ 1,140**	**$ 942,633**	**$ 1,153,822**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$ 13,261	$ 57,766	$
Total Other Charges	**$**	**$ 13,261**	**$ 57,766**	**$**
Capital Assets				
4451 Equipment	$	$ 309,333	$ 140,000	$
Total Capital Assets	**$**	**$ 309,333**	**$ 140,000**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$	$ 142,121	$ 37,485	$
5404 I/T Maintenance - Services			1,271,838	
5550 I/T - Administration		463,740	992,280	
5552 I/T - MIS Services		88,146	61,213	
5556 I/T - Professional Services		13,382		
5889 I/T-Medical Services		195,081	1,170,483	
5965 I/T Utilities			610,000	
Total Intrafund Transfers Out	**$**	**$ 902,470**	**$ 4,143,299**	**$**
Total Expenditures / Appropriations	**$ 1,140**	**$ 6,688,195**	**$ 10,971,415**	**$**
Net Cost	**$ 1,140**	**$ 5,783,591**	**$ 5,192,289**	**$**

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

Budget Unit **DMV Special Collections Fund - 111**
Function Public Protection
Activity **Automated Mobile & Fixed Fingerprint - 21960**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 13,299	$ 14,000	$	$
6970 Investment Income	(12,000)			
Total Rev from Use of Money & Property	**$ 1,299**	**$ 14,000**	**$**	**$**
Intergovernmental Revenue				
7226 Automated Mobile & Fixed Fingerprint Rev	$ 369,675	$ 373,400	$ 387,365	$
Total Intergovernmental Revenue	**$ 369,675**	**$ 373,400**	**$ 387,365**	**$**
Total Revenue	**$ 370,974**	**$ 387,400**	**$ 387,365**	**$**
Expenditures / Appropriations				
Services & Supplies				
2051 Communication Services - Telephone	$ 3,660	$	$	$
2052 Communication Services - Mobile Devices	972			
2290 Maintenance - Equipment	31,724			
2555 Prof/Spec Svcs - Purchased	47,090	324,179	113,000	
2709 Countywide System Charges			75	
2710 Rents & Leases - Equipment		99,700	87,700	
2840 Special Dept Expense	8,178	718,836	252,100	
Total Services & Supplies	**$ 91,624**	**$ 1,142,715**	**$ 452,875**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 2,708	$ 4,066	$ 1,596	$
Total Other Charges	**$ 2,708**	**$ 4,066**	**$ 1,596**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 132,789	$ 347,211	$ 255,500	$
Total Other Financing Uses	**$ 132,789**	**$ 347,211**	**$ 255,500**	**$**
Intrafund Transfers Out				
5555 I/T Prof/Special Services - Purchased	$ 13,024	$	$	$
Total Intrafund Transfers Out	**$ 13,024**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 240,145**	**$ 1,493,992**	**$ 709,971**	**$**
Net Cost	**$ (130,829)**	**$ 1,106,592**	**$ 322,606**	**$**

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

Budget Unit **DMV Special Collections Fund - 111**
Function Public Protection
Activity **Placer Regional Auto Theft Task Force - 21970**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 1,335	$ 2,000	$ 1,500	$
Total Rev from Use of Money & Property	**$ 1,335**	**$ 2,000**	**$ 1,500**	**$**
Intergovernmental Revenue				
7227 Placer Regional Auto Theft Task Force	$ 369,320	$ 373,200	$ 387,410	$
Total Intergovernmental Revenue	**$ 369,320**	**$ 373,200**	**$ 387,410**	**$**
Total Revenue	**$ 370,655**	**$ 375,200**	**$ 388,910**	**$**
Expenditures / Appropriations				
Services & Supplies				
2052 Communication Services - Mobile Devices	$ 3,140	$ 4,000	$ 4,550	$
2273 Parts	885	300		
2290 Maintenance - Equipment	1,093	1,000	1,000	
2481 PC Acquisition	4,729			
2511 Printing		150		
2523 Office Supplies & Exp	366	450		
2524 Postage	33			
2555 Prof/Spec Svcs - Purchased	351,212	247,065	247,425	
2709 Countywide System Charges			259	
2770 Fuels & Lubricants	2,117	600	3,000	
2840 Special Dept Expense	812	8,500	9,450	
2846 Sheriff Training/Registration	1,709	5,000	7,000	
2849 Narcotics/Special Enforcement	768	2,500	2,500	
2964 Meals/Food Purchases	576		500	
Total Services & Supplies	**$ 367,440**	**$ 269,565**	**$ 275,684**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 3,217	$ 1,433	$ 4,154	$
Total Other Charges	**$ 3,217**	**$ 1,433**	**$ 4,154**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$	$ 104,202	$ 109,072	$
Total Other Financing Uses	**$**	**$ 104,202**	**$ 109,072**	**$**
Total Expenditures / Appropriations	**$ 370,657**	**$ 375,200**	**$ 388,910**	**$**
Net Cost	**$ 2**	**$**	**$**	**$**

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 **Treasurer/Tax Collector - 10340**

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
Revenue				
Taxes				
6135 Tax Defaulted Land Sales	$ 20,563	$ 16,000	$ 20,000	$
Total Taxes	**$ 20,563**	**$ 16,000**	**$ 20,000**	**$**
Licenses, Permits & Franchises				
6752 Business Licenses	$ 149,634	$ 130,000	$ 130,000	$
Total Licenses, Permits & Franchises	**$ 149,634**	**$ 130,000**	**$ 130,000**	**$**
Fines, Forfeits & Penalties				
6863 Penalties & Costs-Delinquent Taxes	$ 131,197	$ 100,000	$ 110,000	$
Total Fines, Forfeits & Penalties	**$ 131,197**	**$ 100,000**	**$ 110,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 1,850,858	$ 2,500,000	$ 2,300,000	$
Total Rev from Use of Money & Property	**$ 1,850,858**	**$ 2,500,000**	**$ 2,300,000**	**$**
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	$ 270,564	$ 270,000	$ 283,514	$
8096 SB2557-Tax Admin Fee-Cities	140,066	140,000	153,354	
8100 Assessment/Tax Collection Fees	34,234	35,000	35,000	
8101 Supplemental PropTxs - 5% Admin Fee	36,732	20,000	30,000	
8116 NSF & Misc Fees	158,310	110,000	120,000	
8118 Communciation Services - Telephone	496			
8194 Investment Services	1,054,121	993,525	1,448,716	
8212 Other General Reimbursement	3,527	3,000	4,000	
8218 Forms and Photocopies	6,805	7,500	7,000	
8527 Transfer In A-87 Costs			42,851	
Total Charges for Services	**$ 1,704,855**	**$ 1,579,025**	**$ 2,124,435**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 14,900	$	$	$
8766 Cash Overage	2,692	2,500	2,500	
Total Miscellaneous Revenues	**$ 17,592**	**$ 2,500**	**$ 2,500**	**$**
Total Revenue	**$ 3,874,699**	**$ 4,327,525**	**$ 4,686,935**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 2,640	$	$	$
1002 Salaries and Wages	1,699,029	1,834,758	1,922,419	
1003 Extra Help	10,214	40,500	20,500	
1005 Overtime & Call Back	1,640	3,000	3,000	
1010 Cafeteria Plans (Non-PERS)	33,704	68,795	72,306	
1018 Taxable Meal Reimbursements	30			
1300 P.E.R.S.	408,887	465,616	505,487	
1301 F.I.C.A.	120,241	145,533	152,317	
1303 Other - Post Employment Benefits	155,276	95,304	108,300	
1304 Other - Post Emplymnt Charges (Up Front)	111,720		74,480	
1310 Employee Group Ins	237,845	246,997	331,227	
1315 Workers Comp Insurance		2,069	3,093	
1320 Retired Employee Grp Ins			174,817	
1325 401 (k) Employer Match	4,330	5,250	5,250	
Total Salaries & Benefits	**$ 2,785,556**	**$ 2,907,822**	**$ 3,373,196**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 57,563	$ 51,605	$ 55,270	$
2052 Communication Services - Mobile Devices	2,610	3,060	2,100	
2130 Insurance	635	1,500	1,500	
2140 Gen Liability Ins		6,475	6,551	
2290 Maintenance - Equipment	11,943	14,400	13,850	
2292 Maintenance - Software	31,941	24,500	24,950	
2415 Campus Services-PCGC			16,158	
2439 Membership/Dues	2,036	2,400	3,775	
2456 Misc Expense	49			
2461 Dept Cash Shortage	2,622	4,000	4,000	
2481 PC Acquisition	45,807			
2511 Printing	26,332	35,750	41,830	

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 **Treasurer/Tax Collector - 10340**

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
2522 Other Supplies	775	3,000	3,000	
2523 Office Supplies & Exp	28,740	25,150	32,600	
2524 Postage	95,187	138,000	138,900	
2555 Prof/Spec Svcs - Purchased	34,186	72,025	72,180	
2556 Prof/Spec Svcs - County	4,792	5,978	3,691	
2701 Publications & Legal Notices	22,629	22,775	45,900	
2709 Countywide System Charges	6,600	35,257	44,086	
2838 Special Dept Expense-1099 Reportable	54,757	61,200	61,200	
2839 Recording Fees	35			
2840 Special Dept Expense	76,162	149,950	149,900	
2844 Training		1,300	1,765	
2860 Library Materials	339	615	415	
2931 Travel & Transportation	5,725	2,130	2,130	
2932 Mileage	1,042	1,650	1,650	
2933 Lodging	2,185	3,200	3,200	
2941 County Vehicle Mileage	354	300	350	
2964 Meals/Food Purchases	629	1,050	1,050	
Total Services & Supplies	**$ 515,675**	**$ 667,270**	**$ 732,001**	**$**
Capital Assets				
4451 Equipment	$ 29,227	$	$	$
Total Capital Assets	**$ 29,227**	**$**	**$**	**$**
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	$ 58,412	$ 73,235	$ 23,264	$
5404 I/T Maintenance - Services	1,195	650	93,602	
5552 I/T - MIS Services	90,471	91,723	104,658	
5555 I/T Prof/Special Services - Purchased	7,653	3,772	3,895	
5556 I/T - Professional Services	5,542	5,500	5,500	
Total Intrafund Transfers Out	**$ 163,273**	**$ 174,880**	**$ 230,919**	**$**
Total Expenditures / Appropriations	**$ 3,493,731**	**$ 3,749,972**	**$ 4,336,116**	**$**
Net Cost	**$ (380,968)**	**$ (577,553)**	**$ (350,819)**	**$**

County of Placer
Operation of Enterprise Fund
Fiscal Year 2014-15

Fund **Placer mPower Fund - 235**
Subfund **Administrative Expense Fund - mPower - 100**
Activity **Placer mPower AB811 - 2310**

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8103 mPower Assessment Fees	1,676		1,000	
8105 Direct Charges	98,896	100,700	35,000	
8118 Communciation Services - Telephone	(496)			
8142 Recording Fees		500	16,500	
8193 Other Services		500		
8790 Program Income			125,000	
Total Operating Revenues	**$ 100,076**	**$ 101,700**	**$ 177,500**	**$**
Operating Expenses				
1003 Extra Help			220,122	
1018 Taxable Meal Reimbursements	31			
1301 F.I.C.A.	2		16,839	
1310 Employee Group Ins			350	
1315 Workers Comp Insurance			350	
2051 Communication Services - Telephone	1,352	1,100	7,000	
2292 Maintenance - Software	995	15,250		
2439 Membership/Dues	2,380	2,000	3,000	
2508 Collection Charges	1,068	1,300	5,000	
2511 Printing	806	11,000	20,000	
2523 Office Supplies & Exp	574	500	2,000	
2524 Postage	2	500	500	
2555 Prof/Spec Svcs - Purchased	91,050	35,000	35,000	
2556 Prof/Spec Svcs - County	268,100	283,953	298,000	
2701 Publications & Legal Notices		30,000	50,000	
2709 Countywide System Charges	447	4,458	8,000	
2844 Training	300	1,000	3,500	
2931 Travel & Transportation	223	1,300	1,300	
2932 Mileage	260	150	1,000	
2933 Lodging	600	1,000		
2941 County Vehicle Mileage	1,701	1,500	2,800	
2964 Meals/Food Purchases	269	250	250	
3551 Transfer Out A-87 Costs			4,172	
3706 Intangible Assets Depreciation	13,659	15,000	15,000	
3801 Bond Principal		43,000		
Total Operating Expenses	**$ 383,819**	**$ 448,261**	**$ 694,183**	**$**
Operating Income (Loss)	**$ (283,743)**	**$ (346,561)**	**$ (516,683)**	**$**
Non-Operating Revenue (Expenses)				
3826 Bond Interest	(35,681)	(40,000)	(125,000)	
3838 Interest on Other L/T Debt	(5,948)			
6950 Interest	(6,072)	1,000	1,000	
6970 Investment Income	(7,369)		206,693	
7232 State Aid - Other	37,260			
8953 Long Term Debt Proceeds		385,561	433,990	
Total Non-Operating Revenue (Expenses)	**$ (17,810)**	**$ 346,561**	**$ 516,683**	**$**
Income Before Capital Contributions and Transfers	**$ (301,553)**	**$**	**$**	**$**
Change in Net Assets	**$ (301,553)**	**$**	**$**	**$**
Net Assets - Beginning Balance	(909,692)	(1,211,244)	(1,211,244)	
Net Assets - Ending Balance	$ (1,211,244)	$ (1,211,244)	$ (1,211,244)	$

Memo:

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 Assistance
Activity **Veterans Service Officer - 53650**

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
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$	$ 16,134	$ 16,134	$
Total Licenses, Permits & Franchises	**$**	**$ 16,134**	**$ 16,134**	**$**
Intergovernmental Revenue				
7201 State Aid - Medi-Cal Cost Avoidance	$ 15,975	$ 14,972	$ 20,000	$
7204 State Aid Veterans Affairs	104,877	209,910	85,000	
Total Intergovernmental Revenue	**$ 120,852**	**$ 224,882**	**$ 105,000**	**$**
Total Revenue	**$ 120,852**	**$ 241,016**	**$ 121,134**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 214,526	$ 229,857	$ 248,651	$
1003 Extra Help		36,000		
1010 Cafeteria Plans (Non-PERS)	5,440	11,194	11,586	
1300 P.E.R.S.	41,409	47,787	51,754	
1301 F.I.C.A.	16,444	18,440	19,022	
1303 Other - Post Employment Benefits	25,063	17,328	17,328	
1310 Employee Group Ins	32,315	39,171	44,642	
1315 Workers Comp Insurance		251	251	
1320 Retired Employee Grp Ins			12,916	
1325 401 (k) Employer Match	723			
Total Salaries & Benefits	**$ 335,920**	**$ 400,028**	**$ 406,150**	**$**
Services & Supplies				
2000 Services and Supplies	$ 39	$	$	$
2051 Communication Services - Telephone	8,148	8,500	8,500	
2052 Communication Services - Mobile Devices	14	2,000	2,000	
2439 Membership/Dues	2,030	1,200	1,200	
2481 PC Acquisition	5,771			
2511 Printing	2,195	12,000	2,000	
2521 Operating Supplies		8,853	1,000	
2523 Office Supplies & Exp	3,052	10,000	3,000	
2524 Postage	1,828	4,000	1,750	
2554 Commissioner's Fees	3,660	15,060	15,060	
2555 Prof/Spec Svcs - Purchased		61,442		
2556 Prof/Spec Svcs - County	1,588			
2709 Countywide System Charges	904	239	1,010	
2727 Rents & Leases - Bldgs & Impr	46,260	45,095	45,095	
2840 Special Dept Expense	13			
2844 Training	1,000	14,000	2,000	
2931 Travel & Transportation	775	3,000	2,000	
2932 Mileage	1,235	4,000	2,000	
2933 Lodging	1,569	6,000	2,000	
2964 Meals/Food Purchases	318	1,635	1,635	
2965 Utilities	331			
Total Services & Supplies	**$ 80,730**	**$ 197,024**	**$ 90,250**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 70,914	$
Total Other Charges	**$**	**$**	**$ 70,914**	**$**
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	$	$ 500	$ 500	$
5310 I/T Employee Group Insurance			4,284	
5404 I/T Maintenance - Services	431	1,000	1,000	
5552 I/T - MIS Services	22,452	26,884	22,988	
Total Intrafund Transfers Out	**$ 22,883**	**$ 28,384**	**$ 28,772**	**$**
Total Expenditures / Appropriations	**$ 439,533**	**$ 625,436**	**$ 596,086**	**$**
Net Cost	**$ 318,681**	**$ 384,420**	**$ 474,952**	**$**

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 **Appropriation for Contingencies-Fund 100 - 9992**

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
Revenue				
Taxes				
6100 Current Secured Property Taxes	$ 85,182,171	$ 88,000,000	$ 91,796,595	$
6106 Railroad Unitary Property Taxes	77,845			
6107 Unitary & Op Non-Unitary Property Taxes	2,596,771	2,608,972	2,666,674	
6108 Property Tax Impounds	(17,595)			
6111 Current Unsecured Property Taxes	2,210,064	2,175,000	2,324,156	
6123 RDA Pass-Throughs		1,400,000	1,433,857	
6126 Prop Tx ABX1_26 Residual Distr	1,398,022			
6127 Prop Tx ABX1_26 RPTTF Distr	117,739			
6128 Prop Tx ABX1_26 Asset Distr	1,210,275			
6132 Delinquent Secured Property Taxes	(125,671)	(11,000)	(125,671)	
6140 Delinquent Unsecured Property Taxes	42,927	35,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	3,246,872	3,136,535	3,485,117	
6156 Sales & Use Taxes	9,492,810	9,477,799	10,300,000	
6159 Sales Tax in Lieu of Prop Tx	2,300,514	2,000,000	2,350,000	
6160 Timber Tax	27,439	100,000	50,000	
6165 Delinquent Unsec Aircraft Property Taxes	2,936			
6166 Current Unsec Aircraft Property Taxes	114,450	110,400	110,400	
6167 Hotel/Motel tax	4,689,310	4,300,000	4,400,000	
6169 Racehorse Tax	21			
6171 Current Supplemental PropertyTaxes	1,121,874	1,000,000	1,200,000	
6196 Delinquent Supplemental PropertyTaxes	(18,517)			
6199 Prop 1A Suspension Reduction	1			
6287 Property Tx In Lieu of Vehicle Lic Fee	27,689,872	28,500,000	29,949,825	
Total Taxes	**$ 141,360,130**	**$ 142,832,706**	**$ 149,975,953**	**$**
Licenses, Permits & Franchises				
6770 Franchises	$ 1,655,003	$ 1,600,000	$ 1,600,000	$
Total Licenses, Permits & Franchises	**$ 1,655,003**	**$ 1,600,000**	**$ 1,600,000**	**$**
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	$ 7,778,576	$ 6,000,000	$ 5,000,000	$
6863 Penalties & Costs-Delinquent Taxes	430,864	500,000	500,000	
Total Fines, Forfeits & Penalties	**$ 8,209,440**	**$ 6,500,000**	**$ 5,500,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ (187,799)	$	$	$
6957 R&T Code Section 5151 Interest Refunded	(144,619)			
6970 Investment Income	(921,000)			
Total Rev from Use of Money & Property	**$ (1,253,418)**	**$**	**$**	**$**
Intergovernmental Revenue				
7112 RDA Pass-Throughs	$ 2,255,528	$	$	$
7148 Federal In Lieu Taxes	502,776			
7149 Other In Lieu Taxes			304,176	
7205 Homeowners Property Tax Relief	956,541	960,000	960,000	
7407 State Highway Vehicle In-Lieu (B)	153,960			
Total Intergovernmental Revenue	**$ 3,868,805**	**$ 960,000**	**$ 1,264,176**	**$**
Charges for Services				
8096 SB2557-Tax Admin Fee-Cities	$ (2,777,536)	$	$	$
8100 Assessment/Tax Collection Fees	77,218	44,000	44,000	
8219 Casino - Sales Tax In Lieu	264,824			
8220 Casino - Property Tax In Lieu		4,794,000		
8222 Casino - TOT In Lieu	374,989	400,000		
8263 Development Fees	348,750			
8527 Transfer In A-87 Costs	12,412,514	11,494,440	(454,666)	
Total Charges for Services	**$ 10,700,759**	**$ 16,732,440**	**$ (410,666)**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$ 216,612	$	$	$
8768 Revenue Cancelled Warrants	133,285			
Total Miscellaneous Revenues	**$ 349,897**	**$**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 165,190	$	$	$

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 **Appropriation for Contingencies-Fund 100 - 9992**

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
Total Other Financing Sources	$ 165,190	$	$	$
Total Revenue	$ 165,055,806	$ 168,625,146	$ 157,929,463	$
Expenditures / Appropriations				
Services & Supplies				
2415 Campus Services-PCGC	$	$	$ 326,331	$
Total Services & Supplies	$	$	$ 326,331	$
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 919,462	$
Total Other Charges	$	$	$ 919,462	$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	$	$ 5,569,336	$ 5,736,051	$
Total Appropriation for Contingencies	$	$ 5,569,336	$ 5,736,051	$
Total Expenditures / Appropriations	$	$ 5,569,336	$ 6,981,844	$
Net Cost	$ (165,055,806)	$ (163,055,810)	$ (150,947,619)	$

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 **Community and Agency Support - 10070**

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
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	$ 125,831	$ 124,000	$ 124,000	$
Total Fines, Forfeits & Penalties	**$ 125,831**	**$ 124,000**	**$ 124,000**	**$**
Intergovernmental Revenue				
7254 Forest Reserve - Title III	$ 108,811	$ 251,014	$ 279,433	$
Total Intergovernmental Revenue	**$ 108,811**	**$ 251,014**	**$ 279,433**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 137,353	$ 375,000	$ 965,608	$
Total Charges for Services	**$ 137,353**	**$ 375,000**	**$ 965,608**	**$**
Total Revenue	**$ 371,995**	**$ 750,014**	**$ 1,369,041**	**$**
Expenditures / Appropriations				
Services & Supplies				
2050 Communication Services - Radio	$ 180,240	$ 208,200	$ 219,000	$
2140 Gen Liability Ins		311,907	767,908	
2439 Membership/Dues	93,796	124,192	114,192	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	35,650	60,000	100,000	
2555 Prof/Spec Svcs - Purchased	410,073	972,411	884,000	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2701 Publications & Legal Notices	992			
2709 Countywide System Charges	1,270	1,178	997	
2838 Special Dept Expense-1099 Reportable	135		180	
2840 Special Dept Expense	36,500	1,467,704	852,108	
3547 AB2838 - LAFCO Fees			134,202	
Total Services & Supplies	**$ 807,656**	**$ 3,214,592**	**$ 3,141,587**	**$**
Other Charges				
3395 Contrib to Other Agencies	$ 502,642	$ 698,216	$ 704,833	$
Total Other Charges	**$ 502,642**	**$ 698,216**	**$ 704,833**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 111,492	$ 800,000	$ 800,000	$
3780 Contrib to Other Funds	1,593,796	1,640,532	1,114,617	
Total Other Financing Uses	**$ 1,705,288**	**$ 2,440,532**	**$ 1,914,617**	**$**
Intrafund Transfers Out				
5556 I/T - Professional Services	$ 109,558	$ 200,174	$ 703,874	$
5840 I/T Special Dept Expense	5,576	60,976	75,559	
Total Intrafund Transfers Out	**$ 115,134**	**$ 261,150**	**$ 779,433**	**$**
Total Expenditures / Appropriations	**$ 3,130,720**	**$ 6,614,490**	**$ 6,540,470**	**$**
Net Cost	**$ 2,758,725**	**$ 5,864,476**	**$ 5,171,429**	**$**

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 Ways and Facilities
Activity **GF Contrib-Facilities and Infrastructure - 10790**

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
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	$ 1,224,394	$ 1,139,926	$ 3,222,798	$
Total Charges for Services	**$ 1,224,394**	**$ 1,139,926**	**$ 3,222,798**	**$**
Total Revenue	**$ 1,224,394**	**$ 1,139,926**	**$ 3,222,798**	**$**
Expenditures / Appropriations				
Services & Supplies				
2556 Prof/Spec Svcs - County	$	$ 293,255	$ 293,255	$
Total Services & Supplies	**$**	**$ 293,255**	**$ 293,255**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 35,357	$
Total Other Charges	**$**	**$**	**$ 35,357**	**$**
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	$ 4,500,000	$ 4,500,000	$ 4,500,000	$
3779 Operating Transfer Out - Roads	3,770,896	3,770,896	3,770,896	
3780 Contrib to Other Funds	1,682,168	2,107,622	2,107,622	
Total Other Financing Uses	**$ 9,953,064**	**$ 10,378,518**	**$ 10,378,518**	**$**
Intrafund Transfers Out				
5881 I/T-Road Services	$ 2,702	$	$	$
Total Intrafund Transfers Out	**$ 2,702**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 9,955,766**	**$ 10,671,773**	**$ 10,707,130**	**$**
Net Cost	**$ 8,731,372**	**$ 9,531,847**	**$ 7,484,332**	**$**

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 **Criminal Justice Other Programs - 21480**

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
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	$ 29,674	$ 35,000	$ 30,000	$
6856 Other Court Fines	735,724	800,000	740,000	
6860 Forfeitures & Penalties	6,308	3,000	4,000	
6871 Traffic School Fees-77%	1,074,325	1,100,000	900,000	
6881 Parking Surcharge	14,606	17,000	15,000	
6882 Administrative Screening Fees	29,580	10,000	8,000	
6883 Citation Processing Fee	789	2,000	1,000	
6884 Penalty Assess-PC 1464	392,590	490,000	420,000	
6885 Rec/Index Fee-GC 27361	505,425	375,000	375,000	
6887 Traffic School Fees-$24	197,835	200,000	200,000	
Total Fines, Forfeits & Penalties	**$ 2,986,856**	**$ 3,032,000**	**$ 2,693,000**	**$**
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	$ 368,882	$	$	$
Total Intergovernmental Revenue	**$ 368,882**	**$**	**$**	**$**
Charges for Services				
8126 Public Defender Fees	$ 22,441	$ 25,000	$ 19,000	$
8145 Court Fees/Costs	27,312	70,500	30,000	
8146 Probate/Guardianship Investigations	2,339	10,000	7,000	
Total Charges for Services	**$ 52,092**	**$ 105,500**	**$ 56,000**	**$**
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$	$ 1,000	$ 1,000	$
Total Miscellaneous Revenues	**$**	**$ 1,000**	**$ 1,000**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 64,800	$ 72,900	$ 64,800	$
Total Other Financing Sources	**$ 64,800**	**$ 72,900**	**$ 64,800**	**$**
Total Revenue	**$ 3,472,630**	**$ 3,211,400**	**$ 2,814,800**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	$	$ 342	$ 1,225	$
Total Salaries & Benefits	**$**	**$ 342**	**$ 1,225**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 1,332	$ 1,700	$ 3,200	$
2258 Defense Experts	197,613	300,000	275,000	
2259 Grand Jury Meetings	32,190	36,000	35,000	
2290 Maintenance - Equipment	185			
2404 Maintenance Services	1,086	300	300	
2415 Campus Services-PCGC			7,053	
2456 Misc Expense	53	100		
2481 PC Acquisition	1,457			
2498 Contract Public Defender	6,112,388	6,081,518	6,381,518	
2511 Printing	4,893	8,200	9,200	
2522 Other Supplies	27	100	100	
2523 Office Supplies & Exp	922	1,000	1,000	
2524 Postage	1,929	3,359	3,444	
2540 Court Reporting		2,500	2,500	
2541 Court Appointed Counsel	171,079	250,000	215,000	
2542 Court Reporting Outside Vendor	5,492	30,000	30,000	
2543 Investigators	41,255	110,000	90,000	
2545 Extraordinary Homicides	20,825			
2555 Prof/Spec Svcs - Purchased	71,630	87,900	79,800	
2556 Prof/Spec Svcs - County	3,893	100	3,408	
2559 County Litter Program	310			
2561 Legal Services		1,000	1,000	
2709 Countywide System Charges	3,088	3,142	6,427	
2727 Rents & Leases - Bldgs & Impr		4,000	2,000	
2838 Special Dept Expense-1099 Reportable	340	1,530	1,530	
2840 Special Dept Expense	316	80,000	80,000	
2844 Training	2,550	5,000	5,000	

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 **Criminal Justice Other Programs - 21480**

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
2931 Travel & Transportation	3			
2932 Mileage	38,576	32,000	32,000	
2955 Prof & Spec Serv & Med	85,180	150,000	140,000	
2964 Meals/Food Purchases	509	1,000	1,000	
2966 Drug & Alcohol Testing	6,515	15,000	15,000	
Total Services & Supplies	**$ 6,805,636**	**$ 7,205,449**	**$ 7,420,480**	**$**
Other Charges				
3395 Contrib to Other Agencies	$ 146,804	$ 149,504	$ 159,890	$
3551 Transfer Out A-87 Costs			111,188	
3972 St Ct Oper - MOE	2,131,218	2,300,000	2,000,342	
Total Other Charges	**$ 2,278,022**	**$ 2,449,504**	**$ 2,271,420**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 338,882	$	$	$
Total Other Financing Uses	**$ 338,882**	**$**	**$**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 21,592	$ 20,764	$ 18,700	$
5550 I/T - Administration	11,769	24,927	10,916	
5552 I/T - MIS Services	4,008	3,139	2,856	
5556 I/T - Professional Services	48,633	47,683	49,983	
5965 I/T Utilities	15,144	13,000	15,000	
Total Intrafund Transfers Out	**$ 101,146**	**$ 109,513**	**$ 97,455**	**$**
Total Expenditures / Appropriations	**$ 9,523,686**	**$ 9,764,808**	**$ 9,790,580**	**$**
Net Cost	**$ 6,051,056**	**$ 6,553,408**	**$ 6,975,780**	**$**

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 **GF Contribution Public Safety - 21700**

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
Total	**$**	**$**	**$**	**$**
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	$	$ 100,000	$	$
3547 AB2838 - LAFCO Fees	54,684	134,202		
Total Services & Supplies	**$ 54,684**	**$ 234,202**	**$**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$	$	$ 320,654	$
Total Other Charges	**$**	**$**	**$ 320,654**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 1,098,010	$ 1,098,010	$ 1,098,000	$
3780 Contrib to Other Funds	72,579,610	75,156,783	78,679,021	
Total Other Financing Uses	**$ 73,677,620**	**$ 76,254,793**	**$ 79,777,021**	**$**
Intrafund Transfers Out				
5880 I/T-Public Safety Srvcs	$	$ 126,432	$ 167,164	$
Total Intrafund Transfers Out	**$**	**$ 126,432**	**$ 167,164**	**$**
Total Expenditures / Appropriations	**$ 73,732,304**	**$ 76,615,427**	**$ 80,264,839**	**$**
Net Cost	**$ 73,732,304**	**$ 76,615,427**	**$ 80,264,839**	**$**

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **GF Contrib Health & Human Services - 43000**

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
Revenue				
Charges for Services				
8219 Casino - Sales Tax In Lieu	$ 66,206	$	$	$
8527 Transfer In A-87 Costs	782,573	1,023,639		
Total Charges for Services	**$ 848,779**	**$ 1,023,639**	**$**	**$**
Other Financing Sources				
8954 Operating Transfers In	$ 66,206	$ (85,633)	$	$
Total Other Financing Sources	**$ 66,206**	**$ (85,633)**	**$**	**$**
Total Revenue	**$ 914,985**	**$ 938,006**	**$**	**$**
Expenditures / Appropriations				
Services & Supplies				
2840 Special Dept Expense	$	$ 486,408	$	$
Total Services & Supplies	**$**	**$ 486,408**	**$**	**$**
Other Charges				
3080 Support & Care of Persons	$ 53,472	$ 62,000	$	$
Total Other Charges	**$ 53,472**	**$ 62,000**	**$**	**$**
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	$ 250,000	$	$	$
3780 Contrib to Other Funds	20,562	97,875		
Total Other Financing Uses	**$ 270,562**	**$ 97,875**	**$**	**$**
Intrafund Transfers Out				
5840 I/T Special Dept Expense	$	$ (445,399)	$	$
Total Intrafund Transfers Out	**$**	**$ (445,399)**	**$**	**$**
Total Expenditures / Appropriations	**$ 324,034**	**$ 200,884**	**$**	**$**
Net Cost	**$ (590,951)**	**$ (737,122)**	**$**	**$**

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

Budget Unit **General Fund - 100**
Function Debt Service
Activity **Contribution to Other Debt Service - 89350**

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
Total	**$**	**$**	**$**	**$**
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	$ 825	$	$	$
Total Services & Supplies	**$ 825**	**$**	**$**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 3,052,790	$ 3,473,593	$ 3,295,187	$
Total Other Financing Uses	**$ 3,052,790**	**$ 3,473,593**	**$ 3,295,187**	**$**
Total Expenditures / Appropriations	**$ 3,053,615**	**$ 3,473,593**	**$ 3,295,187**	**$**
Net Cost	**$ 3,053,615**	**$ 3,473,593**	**$ 3,295,187**	**$**

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

Budget Unit **Community Revitalization Fund - 104**
Function Public Assistance
Activity **Community Development Grants and Loans - 22770**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 14,413	$ 14,800	$	$
6970 Investment Income	(12,000)			
Total Rev from Use of Money & Property	**$ 2,413**	**$ 14,800**	**$**	**$**
Intergovernmental Revenue				
7344 Federal Aid	$ 982,533	$ 462,500	$ 377,300	$
Total Intergovernmental Revenue	**$ 982,533**	**$ 462,500**	**$ 377,300**	**$**
Charges for Services				
8791 Principal Income-Loan Repayments	$ 63,125	$	$	$
8792 Interest Income-Loan Repayments	17,441			
Total Charges for Services	**$ 80,566**	**$**	**$**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 78,810	$	$	$
Total Other Financing Sources	**$ 78,810**	**$**	**$**	**$**
Total Revenue	**$ 1,144,322**	**$ 477,300**	**$ 377,300**	**$**
Expenditures / Appropriations				
Services & Supplies				
2292 Maintenance - Software	$	$ 5,400	$ 5,400	$
2555 Prof/Spec Svcs - Purchased	1,080			
2556 Prof/Spec Svcs - County	39,013	7,000	7,000	
2701 Publications & Legal Notices		1,200	1,200	
Total Services & Supplies	**$ 40,093**	**$ 13,600**	**$ 13,600**	**$**
Other Charges				
3760 CDBG Loans	$	$ 100,000	$ 100,000	$
3762 HOME Loans	913,398	300,000	200,000	
3765 RDA Affordable Housing Loans	161,573			
3769 NSP Loans	85,297			
Total Other Charges	**$ 1,160,268**	**$ 400,000**	**$ 300,000**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 220,884	$	$	$
Total Other Financing Uses	**$ 220,884**	**$**	**$**	**$**
Intrafund Transfers Out				
5556 I/T - Professional Services	$	$ 63,700	$ 63,700	$
Total Intrafund Transfers Out	**$**	**$ 63,700**	**$ 63,700**	**$**
Total Expenditures / Appropriations	**$ 1,421,245**	**$ 477,300**	**$ 377,300**	**$**
Net Cost	**$ 276,923**	**$**	**$**	**$**

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

Budget Unit **Public Safety Operations Fund - 110**
Function Contingencies
Activity **Criminal Justice CEO - 1102**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 180,392	$	$	$
6970 Investment Income	(117,000)			
Total Rev from Use of Money & Property	**$ 63,392**	**$**	**$**	**$**
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	$ 2,010,940	$ 800,604	$ 100,871	$
8782 Contributions from Oth Govt Agencies	142,857	142,857	142,857	
Total Intergovernmental Revenue	**$ 2,153,797**	**$ 943,461**	**$ 243,728**	**$**
Charges for Services				
8212 Other General Reimbursement	$	$	$ 760,440	$
Total Charges for Services	**$**	**$**	**$ 760,440**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 281,838	$	$ 365,728	$
8780 Contributions from Other Funds	93,170	93,171	93,171	
8954 Operating Transfers In	205,183	365,728		
Total Other Financing Sources	**$ 580,191**	**$ 458,899**	**$ 458,899**	**$**
Total Revenue	**$ 2,797,380**	**$ 1,402,360**	**$ 1,463,067**	**$**
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	$ 73,998	$ 403,933	$ 166,933	$
2709 Countywide System Charges			416	
2844 Training	825	145,777		
2931 Travel & Transportation	795			
2933 Lodging	280			
2964 Meals/Food Purchases	48			
Total Services & Supplies	**$ 75,946**	**$ 549,710**	**$ 167,349**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 281,838	$ 365,728	$ 33,200	$
3810 Lease Purchase Principal	214,030	219,329	224,760	
3830 Lease Purchase Interest	21,998	16,699	11,268	
Total Other Charges	**$ 517,866**	**$ 601,756**	**$ 269,228**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 244,398	$	$ 760,440	$
Total Other Financing Uses	**$ 244,398**	**$**	**$ 760,440**	**$**
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$	$ 692,282	$	$
Total Intrafund Transfers Out	**$**	**$ 692,282**	**$**	**$**
Appropriation for Contingencies				
5600 Appropriation for Contingencies	$	$ 300,000	$ 250,000	$
Total Appropriation for Contingencies	**$**	**$ 300,000**	**$ 250,000**	**$**
Total Expenditures / Appropriations	**$ 838,210**	**$ 2,143,748**	**$ 1,447,017**	**$**
Net Cost	**$ (1,959,170)**	**$ 741,388**	**$ (16,050)**	**$**

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

Budget Unit **Gold Country Tourism and Promotions - 115**
Function General
Activity **Gold Country Tourism and Promotions - 10970**

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
Revenue				
Taxes				
6167 Hotel/Motel tax	$ 193,972	$ 185,000	$ 190,000	$
Total Taxes	**$ 193,972**	**$ 185,000**	**$ 190,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 1,088	$ 850	$ 900	$
6970 Investment Income	(1,000)			
Total Rev from Use of Money & Property	**$ 88**	**$ 850**	**$ 900**	**$**
Total Revenue	**$ 194,060**	**$ 185,850**	**$ 190,900**	**$**
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	$ 60	$ 72	$	$
2897 West Slope - Other Activity		10,000		
Total Services & Supplies	**$ 60**	**$ 10,072**	**$**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 185,000	$ 193,972	$	$
Total Other Financing Uses	**$ 185,000**	**$ 193,972**	**$**	**$**
Intrafund Transfers Out				
5556 I/T - Professional Services	$ 3,690	$ 3,295	$ 193,512	$
Total Intrafund Transfers Out	**$ 3,690**	**$ 3,295**	**$ 193,512**	**$**
Total Expenditures / Appropriations	**$ 188,750**	**$ 207,339**	**$ 193,512**	**$**
Net Cost	**$ (5,310)**	**$ 21,489**	**$ 2,612**	**$**

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

Budget Unit **Lake Tahoe Tourism and Promotions - 145**
Function General
Activity **Lake Tahoe Tourism and Promotions - 10850**

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
Revenue				
Taxes				
6167 Hotel/Motel tax	$ 6,743,006	$ 6,200,000	$ 6,200,000	$
Total Taxes	**$ 6,743,006**	**$ 6,200,000**	**$ 6,200,000**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 65,578	$ 24,000	$ 25,000	$
6970 Investment Income	(41,000)			
Total Rev from Use of Money & Property	**$ 24,578**	**$ 24,000**	**$ 25,000**	**$**
Total Revenue	**$ 6,767,584**	**$ 6,224,000**	**$ 6,225,000**	**$**
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	$	$ 91,362	$	$
2709 Countywide System Charges	1,715	2,803	4,037	
2898 No Tahoe Resort Assn	5,067,116	5,941,810	5,192,486	
Total Services & Supplies	**$ 5,068,831**	**$ 6,035,975**	**$ 5,196,523**	**$**
Other Financing Uses				
3780 Contrib to Other Funds	$ 3,869,783	$	$	$
Total Other Financing Uses	**$ 3,869,783**	**$**	**$**	**$**
Intrafund Transfers Out				
5556 I/T - Professional Services	$ 699,529	$ 1,635,757	$ 1,528,477	$
Total Intrafund Transfers Out	**$ 699,529**	**$ 1,635,757**	**$ 1,528,477**	**$**
Total Expenditures / Appropriations	**$ 9,638,143**	**$ 7,671,732**	**$ 6,725,000**	**$**
Net Cost	**$ 2,870,559**	**$ 1,447,732**	**$ 500,000**	**$**

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

Budget Unit **Open Space Fund - 150**
Function
Activity **Open Space - 22400**

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
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 32,928	$ 20,080	$ 20,080	$
6970 Investment Income	(25,000)			
Total Rev from Use of Money & Property	**$ 7,928**	**$ 20,080**	**$ 20,080**	**$**
Donations				
8755 Donation	$ 205,493	$ 200,000	$ 200,000	$
Total Donations	**$ 205,493**	**$ 200,000**	**$ 200,000**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 158,339	$ 236,685	$ 200,000	$
Total Other Financing Sources	**$ 158,339**	**$ 236,685**	**$ 200,000**	**$**
Total Revenue	**$ 371,760**	**$ 456,765**	**$ 420,080**	**$**
Expenditures / Appropriations				
Services & Supplies				
2556 Prof/Spec Svcs - County	$ 18,160	$	$	$
2840 Special Dept Expense		220,080	220,080	
Total Services & Supplies	**$ 18,160**	**$ 220,080**	**$ 220,080**	**$**
Other Charges				
3395 Contrib to Other Agencies	$ 158,340	$ 200,000	$ 200,000	$
3940 Right-of-Way		36,685		
Total Other Charges	**$ 158,340**	**$ 236,685**	**$ 200,000**	**$**
Capital Assets				
4001 Land	$	$ 288,315	$	$
Total Capital Assets	**$**	**$ 288,315**	**$**	**$**
Total Expenditures / Appropriations	**$ 176,500**	**$ 745,080**	**$ 420,080**	**$**
Net Cost	**$ (195,260)**	**$ 288,315**	**$**	**$**

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

Fund	County Services Fund - 250
Subfund	Countywide Systems - 104
Activity	Countywide Systems - 6240

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	795,753	1,049,181	1,613,456	
Total Operating Revenues	**$ 795,753**	**$ 1,049,181**	**$ 1,613,456**	**$**
Operating Expenses				
2051 Communication Services - Telephone	1,280			
2290 Maintenance - Equipment	28,370	57,138		
2292 Maintenance - Software	494,847	801,535	851,721	
2404 Maintenance Services	110			
2405 Materials - Bldgs & Impr		7,500	7,500	
2511 Printing	9			
2555 Prof/Spec Svcs - Purchased	33,045	1,011,690	650,740	
2709 Countywide System Charges	91		594	
2710 Rents & Leases - Equipment	212,077	327,177	314,842	
2838 Special Dept Expense-1099 Reportable		23,116		
2840 Special Dept Expense	6			
3551 Transfer Out A-87 Costs		11,135	(809)	
3701 Equipment Depreciation	6,802			
3706 Intangible Assets Depreciation	471,704			
3775 Operating Transfer Out		857,795		
Total Operating Expenses	**$ 1,248,341**	**$ 3,097,086**	**$ 1,824,588**	**$**
Operating Income (Loss)	**$ (452,588)**	**$ (2,047,905)**	**$ (211,132)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(79,386)			
3780 Contrib to Other Funds	(500,000)			
6950 Interest	46,663	63,000	65,000	
6970 Investment Income	(35,000)			
Total Non-Operating Revenue (Expenses)	**$ (567,723)**	**$ 63,000**	**$ 65,000**	**$**
Income Before Capital Contributions and Transfers	**$ (1,020,311)**	**$ (1,984,905)**	**$ (146,132)**	**$**
3775 Operating Transfer Out	(85,221)			
8954 Operating Transfers In	257,347			
Change in Net Assets	**$ (848,185)**	**$ (1,984,905)**	**$ (146,132)**	**$**
Net Assets - Beginning Balance	**5,945,940**	**5,097,771**	**3,112,866**	
Net Assets - Ending Balance	**$ 5,097,771**	**$ 3,112,866**	**$ 2,966,734**	**$**
Memo:				
4161 Intangible Assets	$ 77,873	$	$	$

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

Fund	County Services Fund - 250
Subfund	Countywide Radio Project - 101
Activity	Countywide Radio Systems - 6246

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8220 Casino - Property Tax In Lieu		500,000	500,000	
Total Operating Revenues	**$**	**$ 500,000**	**$ 500,000**	**$**
Operating Expenses				
2274 Delivery & Freight Charges	356			
2290 Maintenance - Equipment	1,077			
2511 Printing	601			
2524 Postage	7			
2534 Operating Materials	86,670			
2555 Prof/Spec Svcs - Purchased	243,103	500,000	500,000	
2556 Prof/Spec Svcs - County	3,419			
2701 Publications & Legal Notices	358			
2709 Countywide System Charges	355	116	70	
2710 Rents & Leases - Equipment	50,473			
2770 Fuels & Lubricants	1,086			
2840 Special Dept Expense	39,747			
3551 Transfer Out A-87 Costs	11,690	36,387	22,168	
3701 Equipment Depreciation	504,027			
3702 Bldg & Impr Depreciation	191,486			
Total Operating Expenses	**$ 1,134,455**	**$ 536,503**	**$ 522,238**	**$**
Operating Income (Loss)	**$ (1,134,455)**	**$ (36,503)**	**$ (22,238)**	**$**
Non-Operating Revenue (Expenses)				
6950 Interest	11,681	13,380	14,040	
6970 Investment Income	(9,000)			
7232 State Aid - Other	39,000			
8780 Contributions from Other Funds	500,000			
Total Non-Operating Revenue (Expenses)	**$ 541,681**	**$ 13,380**	**$ 14,040**	**$**
Income Before Capital Contributions and Transfers	**$ (592,774)**	**$ (23,123)**	**$ (8,198)**	**$**
8333 Capital Asset Transfer (In)	17,578			
8954 Operating Transfers In	500,000			
Change in Net Assets	**$ (75,196)**	**$ (23,123)**	**$ (8,198)**	**$**
Net Assets - Beginning Balance	**6,659,864**	**6,922,891**	**6,899,768**	
Net Assets - Ending Balance	**$ 6,922,891**	**$ 6,899,768**	**$ 6,891,570**	**$**
Memo:				
4001 Land	$ 164,088	$	$	$
4451 Equipment	417,144			

Glossary and Index

Lake Tahoe, Tahoe City, CA

GLOSSARY OF TERMS

A-87	The cost allocation plan that identifies "central support" service costs and assigns them to the "direct service" departments that use them. For example, the cost of central payroll services are allocated to all departments with employees. A State-approved A-87 plan must be in place before the County can receive federal and state cost reimbursements.
APPROPRIATION	Spending authority to incur expenditures or obligations for specific purposes. Note: An appropriation is typically authorized on a fiscal year timeline when referring to a budget. See also "Budget Unit".
ASSESSED VALUATION	A valuation set upon real estate or other property for government as a basis for levying taxes.
AVAILABLE FINANCING	The means of financing a budget: revenues, available fund balance carryover, and cancelled reserves.
AVAILABLE FUND BALANCE	The amount of assets and revenues at the end of a fiscal year that is not already designated for a specific appropriated purpose. See also "Fund Balance."
BUDGET	An estimated spending and financing plan reflecting an organizations priorities for a given period of time, usually one year.
CONTINGENCIES	A set-aside of funds to meet unforeseen expenditures. See also "Reserve."
COUNTY FUNDS	Operating or governmental funds of the County and Special Districts that account for expenditures and revenues consistent with the fund's purpose.
COUNTYWIDE PROGRAMS	Programs that benefit all areas of the county, both within city limits and in the unincorporated area such as child protective services, assessor, treasurer – tax collector.
DEPARTMENT	A group of related programs and activities aimed at accomplishing a major service, or line of business, that are either under the direction of the Board of Supervisors or a public elected official.
ENCUMBRANCE	An obligation of committed funds that can only be used for a specified purpose, such as funds to pay for services rendered in a contract. Encumbrances can cross multiple fiscal years and impact available fund balance.
ENTERPRISE FUND	A fund to account specifically for services that are self-supported by charging its users for the operation and maintenance of the programs. Example: Placer County Transit Fund and Environmental Utilities.
EXPENDITURE	A charge incurred for the provision of services or operation of government that requires an offsetting funding mechanism.
EXPENDITURE TRANSFER	A transfer of cost from or to one department to another within the same or different fund.
FINAL BUDGET	The Board of Supervisors adopted spending plan for a fiscal year. In Placer County, the Board of Supervisors is responsible for approving a final budget by September 30 each year.
FISCAL YEAR	Budgetary timeframe identifying the period for which the County's spending plan is applicable. In Placer County the fiscal year is July 1 to June 30.
FIXED ASSET	A tangible long-term item such as land, buildings and equipment of over $5,000 in value.
FUND	A fiscal mechanism to capture specific or similar expenditures and revenues in a common place for ease of accounting transactions. Example: Library Fund.
FUND BALANCE	The amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures for that same period.
GENERAL FUND	The primary countywide fund that receives discretionary and restricted revenues for the general purpose or statutorily required operational expenditures of government.
INTERNAL SERVICE FUND	A fund to account specifically for services that are self-supported within the County by charging its own departments for the operation and maintenance of other department programs. Example: Central Services and the Auto Fleet.
MASTER FIXED ASSET LIST	A list of all new fixed assets and their costs approved in the budget for the upcoming fiscal year.
MISSION	A clear, concise statement of purpose for the entire organization and focuses on the broad, yet distinct outcomes/results the organization achieves for its customers. Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.
MODIFIED ACCRUAL	The method of accounting used by all Governmental Funds to recognize revenues and expenditures in the accounting period in which they become available and measurable or when the liability is incurred.. However, principal and interest on general long-term debt is recognized when due. Placer County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds.

GLOSSARY OF TERMS
(Continued)

NET COUNTY COST	The portion of spending authority that is funded from general purpose revenues or available fund balance rather than direct revenues, such as fees, grants, or reimbursements that directly offset expenditures.
OBJECT LEVEL 1,2,3	Expense or revenue classifications prescribed by the State Controller's Office to categorically capture similar types of accounting or budget activities.
OTHER CHARGES	A payment to an agency, institution, or person outside the county government. Example: "Aid to Indigents."
PRIORITY-BASED BUDGETING	A method of budgeting that identifies the distribution of resources linked to County priorities and recognition of the highest priority demands as the justification by which selected expenditures and programs and funded within available resources.
PROGRAM	A defined set of activities that have a common purpose, intended result or target population.
PROPOSED BUDGET	The interim spending plan for County departments that guides the establishment of the Final Budget revenues and expenditures for the upcoming fiscal year.
PUBLIC SAFETY FUND	The fund that receives restricted and general funding specifically for the purposes of supporting programs and operational costs aimed at providing public safety for the County and surrounding communities. Departments include: Sheriff, District Attorney, Probation.
REAL PROPERTY	Land and its affixed structures.
RESERVE	A set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.
REVENUE	Funds received through various mechanisms to finance county expenditures, operations and services.
SCHEDULE	A non-narrative, summary presentation of various budgetary data such as expenditures, revenues, reserves, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Sections 29000 et seq.) and the State Controller.
SCHEDULE 1	A fund-level summary of all funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each type of fund.
SCHEDULE 2	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
SCHEDULE 3	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
SCHEDULE 4	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
SCHEDULE 5	A general summary of all revenues in the budget by source (e.g., taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
SCHEDULE 6	A detailed listing of all revenues in the budget, by individual object level 3, general source description and fund, for the budget fiscal year and two previous fiscal years.
SCHEDULE 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) in the budget, by function (e.g. public protection, health and sanitation, public assistance, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
SCHEDULE 8	A detailed summary of expenditures by budget appropriation, grouped together and subtotaled by function and activity.
SCHEDULE 9	A detailed listing of expenditure and revenue object level 3's for each appropriation in the operating funds.
SCHEDULE 10 / 11	A detailed listing of expenditure and revenue object level 3's for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), similar to a Schedule 9 for operating fund appropriations.
SCHEDULE 12	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
SCHEDULE 13	A summary analysis of each Special District funds' balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
SCHEDULE 14	A detailed listing, for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.

SCHEDULE 15	A detailed listing of revenue and expenditure object level 3's for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.
SECURED TAXES	Taxes levied on real properties in the county which are "secured" by liens on the properties. Example: Residential Property Taxes.
SPECIAL DISTRICT	An entity of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.
STRATEGIC PLAN	Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.
TAX LEVY	The amount of tax dollars billed to taxpayers based on the tax rate applied to the assessed value.
UNINCORPORATED AREA	The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.
UNSECURED TAX	Taxes levied on personal business or luxury properties in the county which are not secured by liens on the properties, such as equipment and boats that are not affixed to the property.

COUNTY OF PLACER
STATE OF CALIFORNIA

Alphabetical Index of Appropriations

Appropriation Title	Fund	Appropriation Number	Narrative Page #	Appropriation Page #
Administrative Services	100	11210	127	251
Adult System of Care / Mental Health Services	100	42930	202	330
Agricultural Commissioner / Sealer of Weights and Measu	100	22210	133	257
Animal Services	100	22390	199	321
Appropriation for Contingencies - General Fund	100	09992	246	396
Assessor	100	10370	137	260
Auditor-Controller	100	10250	141	262
Automated Mobile and Fixed Fingerprint	111	21960	236	390
Board of Supervisors	100	10010	172	282
Building Inspection	100	22220	153	269
Building Maintenance	100	10650	186	300
Capital Projects Fund	140	10780	188	309
Central Services	250/305	06380	131	255
Child Support Services	100	21720	145	265
Children's System of Care	100	42970	203	335
Clerk of the Board of Supervisors	100	10020	173	284
Client & Program Aid	100	53020	204	338
Community and Agency Support	100	10070	247	398
Community Development Resource Agency	100	22240	150	271
Building Inspection	100	22220	153	269
Engineering & Surveying	100	11400	154	267
Low & Moderate Income Housing Asset Fund	106	32560	157	275
Planning	100	22330	156	273
Community Revitalization Fund	104	22770	248	405
Contribution to Other Debt Service	100	89350	248	404
Contribution to Facilities & Infrastructure	100	10790	246	399
Contribution to Health and Human Services	100	43000	248	403
Contribution to Public Safety	100	21700	248	402
Correctional Food Services	250/300	02030	222	357
County Clerk-Recorder-Registrar of Voters	100	22300	158	276
County Counsel	100	10450	164	278
County Executive Office	100	10040	169	280
Countywide Systems	250/104	06240	250	410
Countywide Radio Project	250/101	06246	250	411
Criminal Justice CEO - Public Safety Fund	110	01102	248	406
Criminal Justice Other Programs	100	21480	246	400
Debt Service	190	89360	144	264
Dental & Vision Insurance	270/850	02850	215	352
Disaster Response and Recovery	100	22350	175	291
District Attorney	110	21710	177	298
Eastern Regional Landfill	220/400	02890	189	314
Economic Development	100	11120	173	285
Emergency Services	100	22310	174	289
Employee Benefits	100	11480	215	349
Environmental Health	100	42820	201	328
Environmental Utilities	260/800	06280	189	318
Facility Services Administration and Support	100	11250	180	302
Farm Advisor	100	64100	191	320
Fire Protection Fund	170	22160	175	292
Fish and Game	130	22370	136	259

Alphabetical Index of Appropriations

(Continued)

Appropriation Title	Fund	Appropriation Number	Narrative Page #	Appropriation Page #
General Liability Insurance	270/800	09800	175	294
Gold Country Tourism and Promotions	115	10970	249	407
Health & Human Services Administration	100	42000	196	323
Housing Authority	103	53010	205	342
Human Services	100	53070	204	340
Lake Tahoe Tourism and Promotions	145	10850	249	408
Library	160	64010	206	344
Low and Moderate Income Housing Asset Fund	106	32560	156	275
Medical Clinics	100	42950	203	333
mPOWER	235/100	02310	241	392
Museums	100	74300	187	307
NPDES	100	11410	227	361
Open Space	150	22400	249	409
Organizational Development	100	12000	174	287
Parks and Grounds Maintenance	100	74250	187	305
Personnel	100	10500	211	347
Placer County Transit	210/100	06000	228	372
Placer Regional Auto Theft Task Force	111	21970	236	391
Probation Office	110	22050	216	354
Placer County Government Center (Dewitt)	220/600	06200	189	316
Property Management	100	10670	188	304
Public Health	100	42760	200	325
Public Works Administration	100	11280	223	359
Public Works Engineering and Transportation	120	11320	228	364
Public Works Fleet Operations	250/200	06300	229	375
Public Works Road Maintenance	120	32600	228	366
Retiree Sick Leave Benefit	270/860	02860	215	353
Sheriff Administration and Support	110	21930	230	383
Sheriff Auburn / South Placer Support Services	110	21950	234	385
Sheriff Corrections and Detention	110	22000	234	387
Sheriff Grant Program	110	21780	234	377
Sheriff Protection and Prevention	110	21800	235	381
Sheriff South Placer Jail Corrections & Detentions	110	22001	235	389
Sheriff Tahoe Operations	110	21790	236	379
Solid Waste Management	220/450	04500	190	315
Special Aviation	107	32760	227	363
Tahoe Area Regional Transit (TART)	210/120	06020	228	373
Telecommunication Services	250/100	02100	132	253
Treasurer-Tax Collector	100	10340	237	394
Unemployment Insurance	270/500	06220	215	351
Veterans Service Officer	100	53650	242	395
Workers Compensation Insurance	270/810	09810	176	296