

**FACILITY SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2014-15**

ADMINISTERED BY: DIRECTOR OF FACILITY SERVICES

Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% 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	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	% Change
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.

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- 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.

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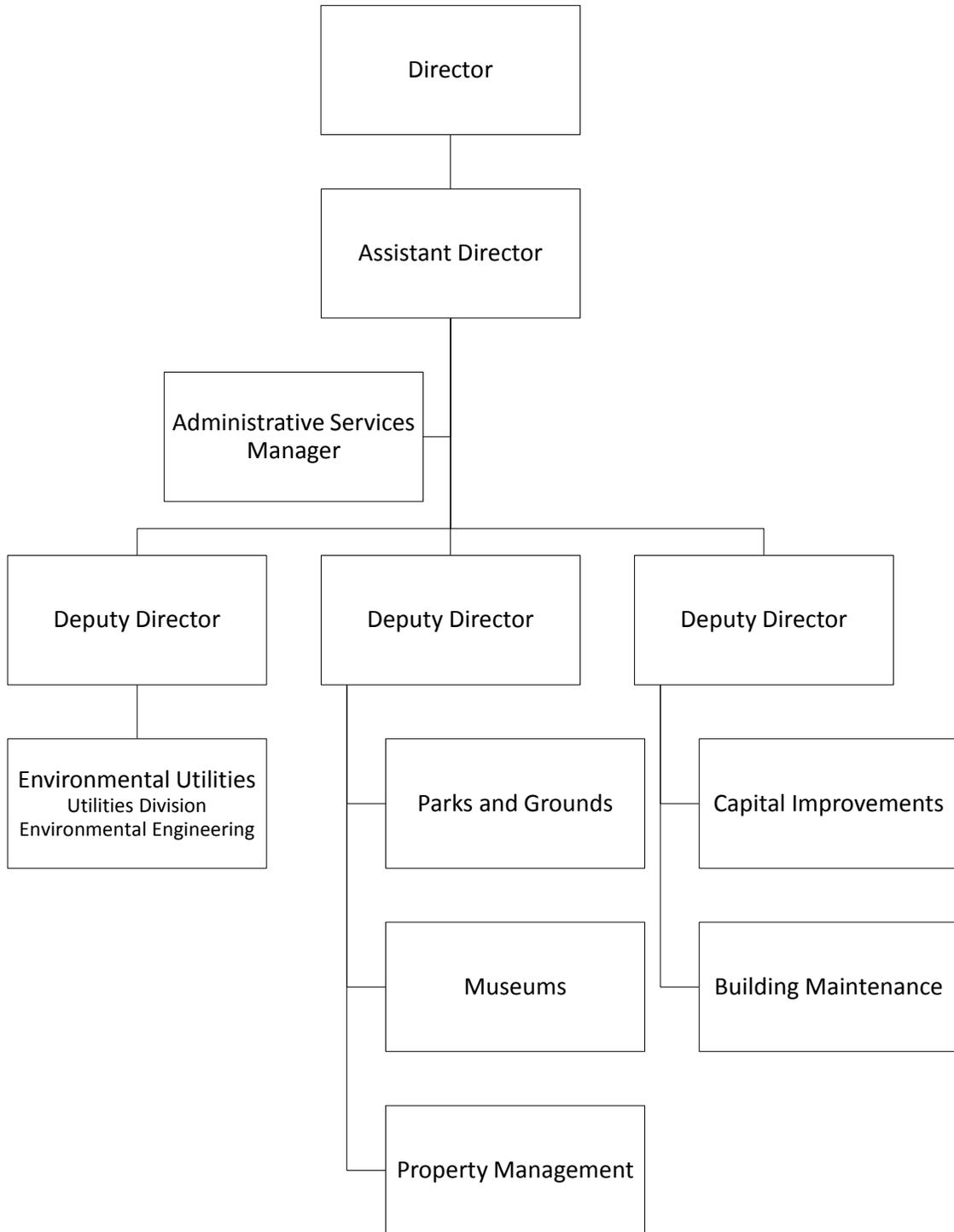
- Locating privately-owned facilities to accommodate County programs; negotiation of favorable lease agreements with private property owners; and construction management of tenant improvements to address specialized program requirements.
- Negotiate with private land owners to preserve and protect the 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

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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.

<p>Facility Services Administration 11250 Administrative & Financial Service System</p>

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.

<p>Building Maintenance 10650 Administrative & Financial Service System</p>

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.

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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

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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.

<p>Capital Improvements 10780 Capital Facility Projects Service System</p>

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.

<p>Property Management 10670 Administrative & Financial Service System</p>

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

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

Major Budget Items: FY 2014-15 Proposed Budget

- New General Fund budget represents the staff and associated labor costs of employees previously budgeted in Appropriation 06200.

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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.

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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.

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 Emplmnt 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)	\$

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)	\$

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	\$

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 & Historical 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 Emplmnt 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	

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	\$

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 Emplmnt 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	\$

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	\$

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	

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 Missile 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	\$