

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

ADMINISTERED BY: COUNTY EXECUTIVE OFFICER

Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
County Executive	\$ 4,557,718	\$ 4,237,379	\$ 5,208,277	\$ 5,218,937	0.2%
Board of Supervisors	\$ 1,545,762	\$ 2,155,412	\$ 3,158,046	\$ 3,215,046	1.8%
Clerk of the Board	\$ 712,229	\$ 782,534	\$ 1,087,669	\$ 1,087,669	0.0%
Economic Development	\$ 885,762	\$ 1,112,509	\$ 1,345,972	\$ 1,345,972	0.0%
Organizational Development Division	\$ 423,790	\$ 557,480	\$ 854,020	\$ 867,020	1.5%
Emergency Services	\$ 1,982,734	\$ 1,472,568	\$ 1,792,045	\$ 1,886,233	5.3%
Disaster Response / Recovery	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Subtotal General Fund	\$ 10,107,995	\$ 10,317,882	\$ 13,646,029	\$ 13,820,877	1.3%
OTHER OPERATING FUND					
Fire Control - Fund 170	\$ 2,472,237	\$ 3,422,453	\$ 3,218,172	\$ 3,681,443	14.4%
INTERNAL SERVICE FUNDS					
General Liability Insurance* - Fund 270/800	\$ 3,828,684	\$ 2,539,853	\$ 4,874,084	\$ 5,384,524	10.5%
Workers Compensation* - Fund 270/810	\$ 2,177,817	\$ 3,213,742	\$ 3,859,809	\$ 4,109,809	6.5%
Subtotal Internal Service Funds	\$ 6,006,501	\$ 5,753,595	\$ 8,733,893	\$ 9,494,333	8.7%
TOTAL ALL FUNDS	\$ 18,586,733	\$ 19,493,930	\$ 25,598,094	\$ 26,996,653	5.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
County Executive	29	28	26	26	0%
Board of Supervisors	11	15	15	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	0%
Emergency Services	8	4	4	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	71	71	0%
TOTAL ALLOCATED POSITIONS	79	80	79	79	0%

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.

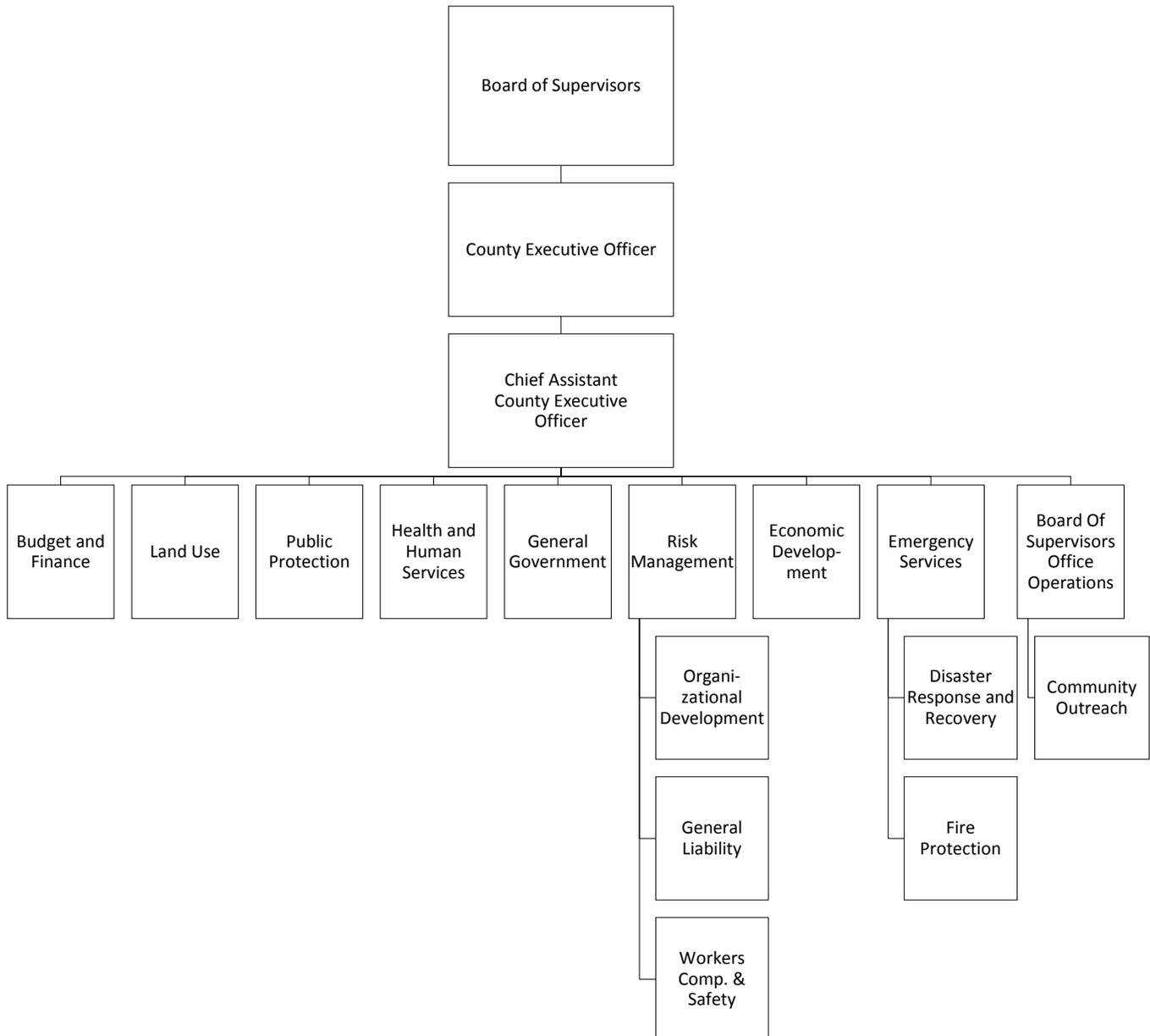
The Department strives to provide effective leadership for countywide priorities and initiatives both directly and indirectly through sound guidance, and collaboration with its many partners. To fulfill its duty to the public, the County Executive Office / Board of Supervisors ensures:

- 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

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *County Executive Office Administration* budget:

- Revenue increase of \$12,500 to reflect reimbursement of staff time for administrating emergency services grants.
- Expenditure increase of \$23,160 for training, and separately, a salary cost adjustment for Tahoe staff.

The Final Budget includes the following budget adjustments for the *Board of Supervisors* budget:

- Redistribute office rent costs of \$57,000 formerly budgeted in Facility Services.

The Final Budget includes the following budget adjustments for the *Clerk of the Board* budget:

- None.

The Final Budget includes the following budget adjustments for the *Economic Development* budget:

- Increase revenue and associated expenditures by \$68,515 to realign existing budgeted costs from other areas, incorporate prior year Western Slope Transient Occupancy Tax revenue in support of the Placer County Visitor's Bureau, and for start-up costs for the online *Placer Brand* store.

The Final Budget includes the following budget adjustments for the *Organizational Development* budget:

- Expenditures are increased by \$13,000 for additional employee engagement activities and tuition reimbursement.

The Final Budget includes the following budget adjustments for the *Office of Emergency Services* budget:

- Revenue is increased by a net \$94,188 due to a re-budget of Homeland Security Grant funding reducing anticipated revenues by \$62,656, and increases for the EMPG Grant (\$2,844), Pre Disaster Mitigation Grant (\$150,000), and Public Safety Sales Tax (\$4,000).
- Expenditures are increased by a net \$94,188. Re-budgeted expenditures reduced \$62,656 to balance with reduced revenue, and increased expenditures of \$156,844 related to the EMPG Grant (\$2,844), Pre Disaster Mitigation Grant (\$150,000), and increased miscellaneous expenditures (\$4,000) to balance the appropriation.

The Final Budget includes the following budget adjustments for the *Disaster Response / Recovery* budget:

- None.

The Final Budget includes the following budget adjustments for the *Fire Protection Fund* budget:

- Revenue is increased by a net \$411,982 for re-budgeted Mapping System and Radio Project funding (\$168,000), Assistance to Firefighters Grant (\$58,100), Capital Mitigation Funds (\$177,382), and Public Safety Sales Tax (\$8,500).
- Expenditures are increased by a net \$463,271 for re-budgeted expenditures related to the Mapping System and Radio projects (\$182,625), CalFire contract expenses removed from the Sunset West CSA (\$125,886),

new generator, transfer switch and convault pad at Station 70 in Lincoln (\$93,860), and other miscellaneous net expenditure adjustments (\$60,900). \$280,146 transferred to Fire Fund Reserve, Assigned - Contingencies.

The Final Budget includes the following budget adjustments for the *General Liability Insurance* Internal Service Fund budget:

- Expenditures are increased \$500,440 for judgments and damages and \$10,000 for PC acquisitions using prior year fund balance carryover.
- Revenue is reduced for self-insurance proceeds \$520,678.
- Funding is withdrawn from the reserve account, Assigned for Contingencies (\$126,019).

The Final Budget includes the following budget adjustments for the *Workers' Compensation* Internal Service Fund budget:

- Expenditures are increased \$250,000 for professional and specialized services to implement a new Workers' Compensation system using reserves set aside for this purpose.
- Funding is added to reserve account, Assigned for Contingencies (\$536,869) and withdrawn from the reserve account, Assigned for Automation (\$250,000).

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 300.

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.

<p>Board of Supervisors 10010 Administrative & Financial Service System</p>

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.

<p>Clerk of the Board 10020 Administrative & Financial Service System</p>

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.

<p>Economic Development 11120 Administrative & Financial Service System</p>

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.

<p>Organizational Development 12000 Administrative & Financial Service System</p>

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

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

Major Budget Items: FY 2014-15 Proposed Budget

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

Emergency Services 22310
Public Protection Service System

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

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

Major Budget Items: FY 2014-15 Proposed Budget

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

Disaster Response & Recovery 22350
Administration & Financial Service System

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

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

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Fire Services 22160
Public Protection Service System

Program Purpose: Fire prevention and protection in those areas of Placer County not served by independent fire protection districts or municipal fire departments is provided by a combination of a contract with CalFIRE and eight volunteer fire companies, all operated by CalFIRE under the name "Placer County Fire (PCF)." In addition, PCF personnel comprise the members of the Central Division of the County's Interagency Hazardous Materials Response Team (Hazmat team) which responds with other fire entities, law enforcement, and the Environmental Health Division of the Placer County Department of Health and Human Services countywide.

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

David Boesch, County Executive Officer

Major Budget Items: FY 2014-15 Proposed Budget

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

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

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

Major Budget Items: FY 2014-15 Proposed Budget

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

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

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

Major Budget Items: FY 2014-15 Proposed Budget

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

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	\$ 61,718	\$ 113,536	\$ 88,792	\$ 88,792
Total Taxes	\$ 61,718	\$ 113,536	\$ 88,792	\$ 88,792
Charges for Services				
8212 Other General Reimbursement	\$ 25,547	\$ 139,161	\$ 150,051	\$ 150,051
8215 Administrative Support Services	109,997	115,875	120,660	120,660
8269 Planning - At Cost Projects Fees	28,959	29,573	35,500	35,500
8527 Transfer In A-87 Costs			3,431,018	3,431,018
Total Charges for Services	\$ 164,503	\$ 284,609	\$ 3,737,229	\$ 3,737,229
Other Financing Sources				
8780 Contributions from Other Funds	\$ 14,969	\$ 13,322	\$	\$
8954 Operating Transfers In		20,000	13,900	13,900
Total Other Financing Sources	\$ 14,969	\$ 33,322	\$ 13,900	\$ 13,900
Total Revenue	\$ 241,190	\$ 431,467	\$ 3,839,921	\$ 3,839,921
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 139,752	\$	\$	\$
1002 Salaries and Wages	2,473,860	2,385,072	2,659,082	2,669,742
1003 Extra Help	8,721		15,000	15,000
1005 Overtime & Call Back	9,667	14,754	20,000	20,000
1010 Cafeteria Plans (Non-PERS)	30,640	54,660	62,200	62,200
1018 Taxable Meal Reimbursements	233	326	250	250
1300 P.E.R.S.	615,559	613,155	686,732	686,732
1301 F.I.C.A.	174,468	163,048	174,121	174,121
1303 Other - Post Employment Benefits	178,261	100,019	112,632	112,632
1304 Other - Post Employment Charges (Up Front)	204,820	37,240		
1310 Employee Group Ins	266,754	273,230	306,499	306,499
1315 Workers Comp Insurance		4,207	8,635	8,635
1320 Retired Employee Grp Ins			226,747	226,747
1325 401 (k) Employer Match	12,497	12,498	19,500	19,500
Total Salaries & Benefits	\$ 4,115,232	\$ 3,658,209	\$ 4,291,398	\$ 4,302,058
Services & Supplies				
2051 Communication Services - Telephone	\$ 38,446	\$ 48,981	\$ 50,304	\$ 50,304
2052 Communication Services - Mobile Devices	4,013	5,245	6,236	6,236
2068 Food	289	1,362	675	675
2086 Refuse Disposal	138			
2290 Maintenance - Equipment	425	425		
2292 Maintenance - Software	2,691	3,195	3,195	3,195
2405 Materials - Bldgs & Impr		2		
2414 Records Retention & Destruction		117		
2439 Membership/Dues	1,646	857	1,000	1,000
2456 Misc Expense		317		
2481 PC Acquisition	8,868	10,729	4,084	4,084
2511 Printing	32,886	33,082	30,000	30,000
2522 Other Supplies	290	1,003	500	500
2523 Office Supplies & Exp	12,839	15,179	15,000	15,000
2524 Postage	671	896	1,044	1,044
2534 Operating Materials		376		
2555 Prof/Spec Svcs - Purchased	136,743	187,154	259,769	259,769
2556 Prof/Spec Svcs - County	194,017	285,588	280,490	280,490
2570 Media / Video Services		375		
2701 Publications & Legal Notices	1,963	183	1,000	1,000
2709 Countywide System Charges	9,461	12,345	17,020	17,020
2838 Special Dept Expense-1099 Reportable	1,154	(58)		
2840 Special Dept Expense	7,951	100	100,000	100,000
2844 Training	5,786	17,434	10,000	10,000
2860 Library Materials		24		
2931 Travel & Transportation	4,411	7,882	4,000	11,200
2932 Mileage	35	1,181	500	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 County Executive Office - 10040

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	3,496	5,382	3,500	7,000
2941 County Vehicle Mileage	12,138	15,970	15,000	15,000
2964 Meals/Food Purchases	3,760	4,423	2,500	4,300
Total Services & Supplies	\$ 484,117	\$ 659,749	\$ 805,817	\$ 818,317
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$	\$	\$ 31,541	\$ 31,541
5404 I/T Maintenance - Services	16,325	13,657	91,258	91,258
5550 I/T - Administration	4,041	30,523	41,489	41,489
5552 I/T - MIS Services	83,172	80,099	82,527	82,527
5556 I/T - Professional Services	3,984			
5965 I/T Utilities	1,592	1,694	45,259	45,259
Total Intrafund Transfers Out	\$ 109,114	\$ 125,973	\$ 292,074	\$ 292,074
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (90,972)	\$ (154,915)	\$ (130,561)	\$ (143,061)
5010 I/T - Fire Protection Fund	(59,773)	(51,637)	(50,451)	(50,451)
Total Intrafund Transfers In	\$ (150,745)	\$ (206,552)	\$ (181,012)	\$ (193,512)
Total Expenditures / Appropriations	\$ 4,557,718	\$ 4,237,379	\$ 5,208,277	\$ 5,218,937
Net Cost	\$ 4,316,528	\$ 3,805,912	\$ 1,368,356	\$ 1,379,016

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 Actual	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	\$ 1,500
Total Charges for Services	\$ 1,430	\$	\$ 1,500	\$ 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	\$ 1,500
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 21,249	\$	\$
1002 Salaries and Wages	733,492	1,187,494	1,244,981	1,244,981
1003 Extra Help	47,819	30,025	40,882	40,882
1005 Overtime & Call Back			250	250
1010 Cafeteria Plans (Non-PERS)	13,442	37,096	39,860	39,860
1018 Taxable Meal Reimbursements		18		
1300 P.E.R.S.	145,532	267,404	293,394	293,394
1301 F.I.C.A.	59,804	92,959	94,421	94,421
1303 Other - Post Employment Benefits	63,446	60,384	86,640	86,640
1304 Other - Post Emplmnt Charges (Up Front)	37,240			
1310 Employee Group Ins	61,656	149,620	190,735	190,735
1315 Workers Comp Insurance		2,172	5,258	5,258
1320 Retired Employee Grp Ins			56,464	56,464
1325 401 (k) Employer Match	4,054	5,973	11,250	11,250
Total Salaries & Benefits	\$ 1,166,485	\$ 1,854,394	\$ 2,064,135	\$ 2,064,135
Services & Supplies				
2050 Communication Services - Radio	\$ 75	\$	\$ 1,000	\$ 1,000
2051 Communication Services - Telephone	37,701	42,430	49,510	49,510
2052 Communication Services - Mobile Devices	13,124	11,289	16,006	16,006
2290 Maintenance - Equipment	65		1,500	1,500
2291 Maintenance - Computer Equip			500	500
2439 Membership/Dues	3,296	4,334	3,374	3,374
2481 PC Acquisition	14,435	4,502	7,000	7,000
2511 Printing	7,327	24,278	22,000	22,000
2522 Other Supplies	8,741	9,522	10,000	10,000
2523 Office Supplies & Exp	708	2	2,500	2,500
2524 Postage	1,946	2,043	3,000	3,000
2534 Operating Materials		124		
2550 Administration	17,500	23,200	29,600	29,600
2555 Prof/Spec Svcs - Purchased	684	3,684	18,000	18,000
2556 Prof/Spec Svcs - County		49	5,000	5,000
2570 Media / Video Services		3,440		
2709 Countywide System Charges	2,597	3,528	7,085	7,085
2727 Rents & Leases - Bldgs & Impr	2,123	3,418	4,500	61,500
2770 Fuels & Lubricants	257	286	1,000	1,000
2840 Special Dept Expense	3,299	2,559	22,500	22,500
2844 Training	1,360	2,555	1,400	1,400
2931 Travel & Transportation	5,203	6,667	6,900	6,900
2932 Mileage	14,723	10,979	15,000	15,000
2933 Lodging	6,033	6,189	6,500	6,500
2939 Commission Reimbursements	3,000	800	3,000	3,000
2941 County Vehicle Mileage	31,067	51,808	55,000	55,000
2964 Meals/Food Purchases	10,986	9,546	12,300	12,300
2965 Utilities		4,362	4,000	4,000
Total Services & Supplies	\$ 186,250	\$ 231,594	\$ 308,175	\$ 365,175
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 608,281	\$ 608,281

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other Charges	\$	\$	\$ 608,281	\$ 608,281
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$	\$	\$ 17,596	\$ 17,596
5404 I/T Maintenance - Services	1,335	4,996	57,540	57,540
5550 I/T - Administration			20,527	20,527
5552 I/T - MIS Services	53,109	64,428	81,792	81,792
5556 I/T - Professional Services	138,583			
Total Intrafund Transfers Out	\$ 193,027	\$ 69,424	\$ 177,455	\$ 177,455
Total Expenditures / Appropriations	\$ 1,545,762	\$ 2,155,412	\$ 3,158,046	\$ 3,215,046
Net Cost	\$ 1,544,299	\$ 2,141,412	\$ 3,156,546	\$ 3,213,546

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8116 NSF & Misc Fees	\$	\$	19	\$
8127 AAB Processing Fee	61,745	31,950	40,000	40,000
8215 Administrative Support Services	500	1,938		
8218 Forms and Photocopies		239		
8261 Other Multi Dept Applications	7,478	2,190	7,500	7,500
Total Charges for Services	\$ 69,723	\$ 36,336	\$ 47,500	\$ 47,500
Total Revenue	\$ 69,723	\$ 36,336	\$ 47,500	\$ 47,500
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 318,013	\$ 362,855	\$ 374,965	\$ 374,965
1010 Cafeteria Plans (Non-PERS)	7,696	16,320	16,400	16,400
1300 P.E.R.S.	85,577	104,743	110,972	110,972
1301 F.I.C.A.	24,507	28,855	28,685	28,685
1303 Other - Post Employment Benefits	38,308	25,840	25,992	25,992
1310 Employee Group Ins	45,708	51,258	52,460	52,460
1315 Workers Comp Insurance		242	278	278
1320 Retired Employee Grp Ins			37,084	37,084
1325 401 (k) Employer Match	1,988	2,228	2,000	2,000
Total Salaries & Benefits	\$ 521,797	\$ 592,341	\$ 648,836	\$ 648,836
Services & Supplies				
2050 Communication Services - Radio	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
2051 Communication Services - Telephone	8,287	10,706	8,500	8,500
2290 Maintenance - Equipment			500	500
2291 Maintenance - Computer Equip			500	500
2439 Membership/Dues	559	874	550	550
2481 PC Acquisition	4,068			
2511 Printing	9,212	6,687	14,000	14,000
2522 Other Supplies		64	300	300
2523 Office Supplies & Exp	1,802	1,149	2,000	2,000
2524 Postage	3,262	1,852	5,085	5,085
2554 Commissioner's Fees	5,900	5,300	7,000	7,000
2555 Prof/Spec Svcs - Purchased	45,989	59,897	98,400	98,400
2556 Prof/Spec Svcs - County	35,939	20,380	66,317	66,317
2570 Media / Video Services		360		
2701 Publications & Legal Notices	9,609	6,645	12,500	12,500
2709 Countywide System Charges	1,514	7,654	7,463	7,463
2840 Special Dept Expense		745	2,480	2,480
2931 Travel & Transportation		21	1,000	1,000
2932 Mileage	1,009	773	1,000	1,000
2933 Lodging	266	392		
2941 County Vehicle Mileage	74	323	100	100
2964 Meals/Food Purchases	142	378	1,000	1,000
Total Services & Supplies	\$ 172,632	\$ 169,200	\$ 273,695	\$ 273,695
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 116,362	\$ 116,362
Total Other Charges	\$	\$	\$ 116,362	\$ 116,362
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$	\$	\$ 6,248	\$ 6,248
5404 I/T Maintenance - Services			21,539	21,539
5552 I/T - MIS Services	17,800	20,993	20,989	20,989
Total Intrafund Transfers Out	\$ 17,800	\$ 20,993	\$ 48,776	\$ 48,776
Total Expenditures / Appropriations	\$ 712,229	\$ 782,534	\$ 1,087,669	\$ 1,087,669
Net Cost	\$ 642,506	\$ 746,198	\$ 1,040,169	\$ 1,040,169

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	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	\$ 14,432	\$	\$
Total Intergovernmental Revenue	\$ 114,044	\$ 14,432	\$	\$
Charges for Services				
8212 Other General Reimbursement	\$ 11,295	\$ 24,810	\$ 26,813	\$ 26,813
Total Charges for Services	\$ 11,295	\$ 24,810	\$ 26,813	\$ 26,813
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 3,565	\$ 3,230	\$ 15,000	\$ 15,000
Total Miscellaneous Revenues	\$ 3,565	\$ 3,230	\$ 15,000	\$ 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	\$ 236,444	\$ 41,813	\$ 41,813
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 33,164	\$	\$
1002 Salaries and Wages	252,902	388,616	394,193	394,193
1003 Extra Help	23,198	30,107	12,750	12,750
1005 Overtime & Call Back	44	639		
1010 Cafeteria Plans (Non-PERS)	2,992	7,101	7,726	7,726
1018 Taxable Meal Reimbursements	30	60		
1300 P.E.R.S.	62,366	88,741	98,362	98,362
1301 F.I.C.A.	19,078	30,174	28,275	28,275
1303 Other - Post Employment Benefits	22,061	16,425	17,328	17,328
1304 Other - Post Employmnt Charges (Up Front)				
1310 Employee Group Ins	31,019	49,212	56,748	56,748
1315 Workers Comp Insurance		520	746	746
1320 Retired Employee Grp Ins			15,993	15,993
1325 401 (k) Employer Match		644		
Total Salaries & Benefits	\$ 413,690	\$ 645,403	\$ 632,121	\$ 632,121
Services & Supplies				
2051 Communication Services - Telephone	\$ 15,409	\$ 27,438	\$ 14,100	\$ 14,100
2052 Communication Services - Mobile Devices	2,873	2,142	2,000	2,000
2068 Food	62	188		
2290 Maintenance - Equipment	7	27		
2439 Membership/Dues	32,156	35,746	42,129	42,129
2456 Misc Expense		413		
2481 PC Acquisition	2,614	1,160		
2511 Printing	27,428	23,356	22,500	22,500
2522 Other Supplies	260	29		
2523 Office Supplies & Exp	2,491	4,106	5,400	5,400
2524 Postage	9,567	11,256	10,144	10,144
2555 Prof/Spec Svcs - Purchased	391,477	430,143	453,000	521,515
2556 Prof/Spec Svcs - County	865	961	951	951
2570 Media / Video Services		22,889		
2701 Publications & Legal Notices	89	1,605		
2709 Countywide System Charges	933	814	1,883	1,883
2727 Rents & Leases - Bldgs & Impr	989	841		
2770 Fuels & Lubricants		348		
2788 Promotional Projects	38,157	2,413	34,280	34,280
2838 Special Dept Expense-1099 Reportable	5,000	7,626	5,000	5,000
2840 Special Dept Expense	19,996	20,547	77,742	77,742
2844 Training	1,687	2,030	1,000	1,000
2931 Travel & Transportation	971	7,015	1,500	1,500
2932 Mileage	225	2,321		
2933 Lodging	1,460	394		
2941 County Vehicle Mileage	1,321	5,877	2,062	2,062
2964 Meals/Food Purchases	420	2,684	2,000	2,000
Total Services & Supplies	\$ 556,457	\$ 614,369	\$ 675,691	\$ 744,206

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 301,232	\$ 301,232
Total Other Charges	\$	\$	\$ 301,232	\$ 301,232
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$	\$	\$ 4,246	\$ 4,246
5404 I/T Maintenance - Services	42,883	43,167	43,000	43,000
5550 I/T - Administration	22,115	22,144	88,362	88,362
5552 I/T - MIS Services	18,931	17,250	16,420	16,420
5556 I/T - Professional Services	1,479	2,617		
5965 I/T Utilities	15,207	12,159	15,000	15,000
Total Intrafund Transfers Out	\$ 100,615	\$ 97,337	\$ 167,028	\$ 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)	(194,600)	(430,100)	(498,615)
Total Intrafund Transfers In	\$ (185,000)	\$ (244,600)	\$ (430,100)	\$ (498,615)
Total Expenditures / Appropriations	\$ 885,762	\$ 1,112,509	\$ 1,345,972	\$ 1,345,972
Net Cost	\$ 571,858	\$ 876,065	\$ 1,304,159	\$ 1,304,159

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 Actual	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	\$ 445,657
Total Charges for Services	\$	\$	\$ 445,657	\$ 445,657
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 2,000	\$	\$
Total Other Financing Sources	\$	\$ 2,000	\$	\$
Total Revenue	\$	\$ 2,000	\$ 445,657	\$ 445,657
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 2,866	\$	\$
1002 Salaries and Wages	194,296	198,037	280,593	280,593
1003 Extra Help		1,439		
1005 Overtime & Call Back	134			
1010 Cafeteria Plans (Non-PERS)	4,144	7,793	9,920	9,920
1300 P.E.R.S.	51,010	55,486	83,850	83,850
1301 F.I.C.A.	15,011	15,298	21,084	21,084
1303 Other - Post Employment Benefits	22,077	12,923	17,328	17,328
1304 Other - Post Emplmnt Charges (Up Front)			37,240	37,240
1310 Employee Group Ins	25,240	32,788	40,173	40,173
1315 Workers Comp Insurance		239	616	616
1320 Retired Employee Grp Ins			33,218	33,218
1325 401 (k) Employer Match	752	344	750	750
Total Salaries & Benefits	\$ 312,664	\$ 327,213	\$ 524,772	\$ 524,772
Services & Supplies				
2051 Communication Services - Telephone	\$ 17,416	\$ 8,283	\$ 8,324	\$ 8,324
2052 Communication Services - Mobile Devices	(1)	685		
2068 Food	172	11,851	600	600
2415 Campus Services-PCGC			4,778	4,778
2439 Membership/Dues	692	459	8,850	8,850
2481 PC Acquisition	107	2,546		
2511 Printing	9,680	13,485	8,500	8,500
2522 Other Supplies	13,326	22	1,000	1,000
2523 Office Supplies & Exp	3,180	3,178	3,000	3,000
2524 Postage	45	48	2,589	2,589
2534 Operating Materials	14			
2550 Administration	17,134	17,825	22,726	22,726
2555 Prof/Spec Svcs - Purchased		9,900	10,000	10,000
2556 Prof/Spec Svcs - County			300	300
2709 Countywide System Charges	842	742	1,244	1,244
2840 Special Dept Expense		3,788	41,000	49,000
2842 Tuition Reimbursement	15,804	17,913	20,000	25,000
2844 Training	105,671	132,977	157,157	157,157
2860 Library Materials	2,537	1,518	2,500	2,500
2931 Travel & Transportation		526	500	500
2932 Mileage	87		200	200
2933 Lodging		1,009		
2941 County Vehicle Mileage			200	200
Total Services & Supplies	\$ 186,706	\$ 226,755	\$ 293,468	\$ 306,468
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$	\$	\$ 3,243	\$ 3,243
5404 I/T Maintenance - Services	6,689	10,449	2,400	2,400
5405 I/T Maintenance - Bldgs & Improvements			500	500
5550 I/T - Administration	10,852	17,002	12,847	12,847
5552 I/T - MIS Services	15,501	17,908	15,991	15,991
5556 I/T - Professional Services		66,359	(427)	(427)
5965 I/T Utilities	628	594	1,226	1,226
Total Intrafund Transfers Out	\$ 33,670	\$ 112,312	\$ 35,780	\$ 35,780

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

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (109,250)	\$ (108,800)	\$	\$
Total Intrafund Transfers In	\$ (109,250)	\$ (108,800)	\$	\$
Total Expenditures / Appropriations	\$ 423,790	\$ 557,480	\$ 854,020	\$ 867,020
Net Cost	\$ 423,790	\$ 555,480	\$ 408,363	\$ 421,363

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	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	\$ 2,100	\$ 900	\$ 900
Total Licenses, Permits & Franchises	\$ 2,400	\$ 2,100	\$ 900	\$ 900
Intergovernmental Revenue				
7250 Federal Aid Disaster Admin	\$ 195,225	\$ 197,759	\$ 197,759	\$ 200,603
7292 Aid from Other Governmental Agencies	13,743	13,787	13,787	13,787
7331 State for Disaster				150,000
7424 State Aid - Public Safety Services	135,049	147,114	149,955	153,955
7495 Fed Homeland Security Grant	737,067	761,953	763,808	701,152
Total Intergovernmental Revenue	\$ 1,081,084	\$ 1,120,613	\$ 1,125,309	\$ 1,219,497
Charges for Services				
8212 Other General Reimbursement	\$ 10,561	\$	\$	\$
8219 Casino - Sales Tax In Lieu	530	562		
8269 Planning - At Cost Projects Fees		2,404		
Total Charges for Services	\$ 11,091	\$ 2,966	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 239	\$ 1,200	\$	\$
Total Other Financing Sources	\$ 239	\$ 1,200	\$	\$
Total Revenue	\$ 1,094,814	\$ 1,126,879	\$ 1,126,209	\$ 1,220,397
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 34,204	\$	\$	\$
1002 Salaries and Wages	665,525	359,123	390,171	393,015
1005 Overtime & Call Back	9,196	6,273	10,000	10,000
1010 Cafeteria Plans (Non-PERS)	10,220	11,923	9,397	9,397
1018 Taxable Meal Reimbursements	51	150	150	150
1300 P.E.R.S.	160,925	81,617	88,963	88,963
1301 F.I.C.A.	50,186	28,031	29,355	29,355
1303 Other - Post Employment Benefits	54,752	17,155	17,328	17,328
1304 Other - Post Emplmnt Charges (Up Front)	74,480			
1310 Employee Group Ins	92,324	34,943	37,220	37,220
1315 Workers Comp Insurance		1,198	2,975	2,975
1325 401 (k) Employer Match	3,542	1,869	2,250	2,250
Total Salaries & Benefits	\$ 1,155,405	\$ 542,282	\$ 587,809	\$ 590,653
Services & Supplies				
2050 Communication Services - Radio	\$ 22,599	\$ 19,930	\$ 19,140	\$ 19,140
2051 Communication Services - Telephone	26,698	28,393	31,300	31,300
2052 Communication Services - Mobile Devices	8,791	4,829	10,864	10,864
2068 Food	53	62		
2140 Gen Liability Ins		1,075	11,793	11,793
2290 Maintenance - Equipment	397	510	1,420	1,420
2415 Campus Services-PCGC			11,425	11,425
2439 Membership/Dues	219	175	400	400
2481 PC Acquisition	2,969	2,447	3,600	3,600
2511 Printing	6,452	7,090	5,000	9,708
2522 Other Supplies	1,592	252	1,500	1,500
2523 Office Supplies & Exp	4,548	2,326	3,200	16,051
2524 Postage	3,349	3,506	3,789	3,789
2534 Operating Materials	1,413			
2555 Prof/Spec Svcs - Purchased	46,411	85,403	5,000	259,437
2556 Prof/Spec Svcs - County	9,331	98		
2701 Publications & Legal Notices	260			
2709 Countywide System Charges	2,364	3,488	2,301	2,301
2710 Rents & Leases - Equipment	1,864			
2840 Special Dept Expense	203,557	452,728	777,808	335,097
2841 Golden Sierra IR/OJT	4,871	1,607		
2844 Training	6,563	5,244	8,060	8,060
2853 Safety Clothing - Other Agency		546	300	300
2860 Library Materials		406		

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2931 Travel & Transportation	20	2,248	2,100	2,100
2932 Mileage	162	208		
2933 Lodging		1,842		
2941 County Vehicle Mileage	21,063	25,978	25,960	25,960
2964 Meals/Food Purchases	2,298	1,174	2,700	2,700
Total Services & Supplies	\$ 377,844	\$ 651,565	\$ 927,660	\$ 756,945
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 230,547	\$ 230,547
Total Other Charges	\$	\$	\$ 230,547	\$ 230,547
Capital Assets				
4451 Equipment	\$ 6,496	\$	\$	\$
Total Capital Assets	\$ 6,496	\$	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 499,390	\$ 253,082	\$	\$ 354,163
Total Other Financing Uses	\$ 499,390	\$ 253,082	\$	\$ 354,163
Intrafund Transfers Out				
5310 I/T Employee Benefit Systems	\$ 55,785	\$ 51,050	\$ 4,165	\$ 4,165
5404 I/T Maintenance - Services	25,784	21,018	27,702	27,702
5550 I/T - Administration	46,236	41,266	12,509	44,756
5552 I/T - MIS Services	26,842	19,621	16,420	16,420
5840 I/T Special Dept Expense	1,500	1,500	8,500	8,500
5965 I/T Utilities	18,033	16,232	22,733	22,733
Total Intrafund Transfers Out	\$ 174,180	\$ 150,687	\$ 92,029	\$ 124,276
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (184,581)	\$ (79,048)	\$	\$ (124,351)
5010 I/T - Fire Protection Fund	(46,000)	(46,000)	(46,000)	(46,000)
Total Intrafund Transfers In	\$ (230,581)	\$ (125,048)	\$ (46,000)	\$ (170,351)
Total Expenditures / Appropriations	\$ 1,982,734	\$ 1,472,568	\$ 1,792,045	\$ 1,886,233
Net Cost	\$ 887,920	\$ 345,689	\$ 665,836	\$ 665,836

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 Actual	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	\$	\$	\$	\$

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 Actual	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	\$ 1,330,811	\$ 1,368,621	\$ 1,368,621
6106 Railroad Unitary Property Taxes	1,180	1,364	1,391	1,391
6107 Unitary & Op Non-Unitary Property Taxes	40,854	41,876	42,714	42,714
6108 Property Tax Impounds	(283)	(48)		
6111 Current Unsecured Property Taxes	33,287	35,506	34,641	34,641
6123 RDA Pass-Throughs		18,043	13,500	13,500
6126 Prop Tx ABX1_26 Residual Distr	46,546	24,750	15,000	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)	(654)		
6140 Delinquent Unsecured Property Taxes	639	3,847		
6160 Timber Tax	439	1,253	400	400
6171 Current Supplemental Property Taxes	12,910	25,788	12,000	12,000
6196 Delinquent Supplemental Property Taxes	(212)	126		
Total Taxes	\$ 1,436,649	\$ 1,482,662	\$ 1,488,267	\$ 1,488,267
Rev from Use of Money & Property				
6950 Interest	\$ 50,547	\$ 52,103	\$ 38,000	\$ 38,000
6957 R&T Code Section 5151 Interest Refunded	(2,178)	(2,523)		
6970 Investment Income	(31,000)	21,147		
Total Rev from Use of Money & Property	\$ 17,369	\$ 70,727	\$ 38,000	\$ 38,000
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 17,288	\$	\$	\$
7113 Prop Tx ABX1_26 Asset Distr		21,170		
7205 Homeowners Property Tax Relief	14,370	14,078	14,000	14,000
7229 State Response Reimbursement	10,101	2,458	10,000	10,000
7326 Federal - Other	17,109	2,964		58,100
7424 State Aid - Public Safety Services	286,979	312,617	318,655	327,155
Total Intergovernmental Revenue	\$ 345,847	\$ 353,287	\$ 342,655	\$ 409,255
Charges for Services				
8105 Direct Charges	\$	\$	\$ 9,826	\$ 9,826
8197 Fire Services	18,319	29,581	30,480	30,480
8212 Other General Reimbursement	5,994	4,583	10,000	10,000
8219 Casino - Sales Tax In Lieu		1,193		
8243 Plan Check Fees	23,017	36,078	30,000	30,000
8269 Planning - At Cost Projects Fees	731	1,822	5,000	5,000
Total Charges for Services	\$ 48,061	\$ 73,257	\$ 85,306	\$ 85,306
Miscellaneous Revenues				
8765 Restitution	\$	\$ 34	\$	\$
Total Miscellaneous Revenues	\$	\$ 34	\$	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,098,010	\$ 1,098,010	\$ 1,098,000	\$ 1,098,000
8780 Contributions from Other Funds	16,490	352,672	31,110	376,492
8954 Operating Transfers In	1,326	10,172		
Total Other Financing Sources	\$ 1,115,826	\$ 1,460,854	\$ 1,129,110	\$ 1,474,492
Total Revenue	\$ 2,963,752	\$ 3,440,821	\$ 3,083,338	\$ 3,495,320
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$	\$ 218	\$ 1,850	\$ 1,850
Total Salaries & Benefits	\$	\$ 218	\$ 1,850	\$ 1,850
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 207	\$	\$	\$
2050 Communication Services - Radio	7,832	31,852	7,000	7,000
2051 Communication Services - Telephone	2,744	2,845	3,400	3,400
2052 Communication Services - Mobile Devices	2,337	7,270	5,000	5,000
2068 Food	808	100		
2085 Household Expense	2,437	1,269	3,000	3,000
2086 Refuse Disposal	772	786	1,000	1,000
2130 Insurance	15,771	18,344	22,000	22,000

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2140 Gen Liability Ins		5,220	3,780	3,780
2271 Parts Installed	4,380	22,353		
2273 Parts	44,328	38,906	50,283	50,283
2274 Delivery & Freight Charges	32			
2290 Maintenance - Equipment	47,288	14,152	50,000	50,000
2404 Maintenance Services			5,000	5,000
2405 Materials - Bldgs & Impr	5,490	4,959		
2422 Medical, Dental & Lab Supp	1,318	7,492	1,500	1,500
2439 Membership/Dues	1,487	1,951	1,500	1,500
2456 Misc Expense	1,224	550	600	600
2481 PC Acquisition	2,065			
2511 Printing	680	3,814	900	900
2522 Other Supplies	1,825		12,000	12,000
2523 Office Supplies & Exp	2,948	1,478	2,000	2,000
2524 Postage	159	395	200	200
2534 Operating Materials	46,783	102,778	37,000	53,600
2551 Prof/Svcs Purchased-CDF Fire Services	2,095,444	2,274,364	2,719,132	2,845,018
2555 Prof/Spec Svcs - Purchased	39,285	45,044	38,000	38,000
2556 Prof/Spec Svcs - County		963	24,000	
2701 Publications & Legal Notices	111	1,061	1,555	1,555
2709 Countywide System Charges	1,176	2,915	4,541	4,541
2710 Rents & Leases - Equipment	795	523	500	500
2770 Fuels & Lubricants	31,652	30,213	30,000	30,000
2838 Special Dept Expense-1099 Reportable	6,588	3,803	10,000	10,000
2839 Recording Fees		198		
2840 Special Dept Expense	5,515	9,335	29,000	29,000
2844 Training	1,843	3,883	8,000	10,800
2853 Safety Clothing - Other Agency	22,455	26,540	45,000	45,000
2941 County Vehicle Mileage	470			
2955 Prof & Spec Serv & Med	3,051	9,276	10,000	10,000
2964 Meals/Food Purchases	2,500	2,408	500	500
2965 Utilities	6,037	7,243	8,000	8,000
Total Services & Supplies	\$ 2,409,837	\$ 2,684,283	\$ 3,134,391	\$ 3,255,677
Capital Assets				
4451 Equipment	\$	\$ 460,644	\$	\$ 115,125
Total Capital Assets	\$	\$ 460,644	\$	\$ 115,125
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 75,000	\$	\$ 109,000
3778 Operating Transfer Out - Capital Imprvmt		100,000		93,860
Total Other Financing Uses	\$	\$ 175,000	\$	\$ 202,860
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 4,634	\$ 3,345	\$ 5,200	\$ 5,200
5550 I/T - Administration	105,773	97,637	96,451	96,451
5552 I/T - MIS Services	6,366	8,454	10,280	10,280
Total Intrafund Transfers Out	\$ 116,773	\$ 109,436	\$ 111,931	\$ 111,931
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (6,000)	\$ (6,000)	\$ (30,000)	\$ (6,000)
5004 I/T - Road Fund	(48,373)	(1,128)		
Total Intrafund Transfers In	\$ (54,373)	\$ (7,128)	\$ (30,000)	\$ (6,000)
Total Expenditures / Appropriations	\$ 2,472,237	\$ 3,422,453	\$ 3,218,172	\$ 3,681,443
Net Cost	\$ (491,515)	\$ (18,368)	\$ 134,834	\$ 186,123

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 Actual	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	598		
8215 Administrative Support Services	260,957	289,703	339,523	339,523
8269 Planning - At Cost Projects Fees	40,957			
8282 Interfund Revenue	17,205	17,914		
8328 Self Insurance Proceeds		1,355,680	3,588,542	3,067,864
8761 Insurance Refunds	23,157	18,667	50,000	50,000
8771 Subrogation Recovery			200,000	200,000
Total Operating Revenues	\$ 350,651	\$ 1,682,562	\$ 4,178,065	\$ 3,657,387
Operating Expenses				
1001 Employee Paid Sick Leave	14,476	9,050		
1002 Salaries and Wages	689,866	686,058	721,435	721,435
1004 Accr Compensated Leave	2,619	2,584		
1005 Overtime & Call Back		88		
1010 Cafeteria Plans (Non-PERS)	8,667	16,226	16,220	16,220
1300 P.E.R.S.	181,775	197,443	208,367	208,367
1301 F.I.C.A.	48,222	49,611	49,930	49,930
1303 Other - Post Employment Benefits	51,405	30,154	30,324	30,324
1310 Employee Group Ins	90,363	94,462	113,687	113,687
1315 Workers Comp Insurance		910	2,972	2,972
1320 Retired Employee Grp Ins			30,866	30,866
1325 401 (k) Employer Match	5,305	5,315	5,250	5,250
2051 Communication Services - Telephone	9,747	10,916	11,640	11,640
2052 Communication Services - Mobile Devices	1,952	1,939	3,000	3,000
2130 Insurance	509,989	626,556	685,218	685,218
2140 Gen Liability Ins		2,552	6,113	6,113
2145 Fire Package Ins	413,189	333,632	472,000	472,000
2257 Witness Fees	1,100	2,424		
2258 Defense Experts			25,023	25,023
2290 Maintenance - Equipment	1,620	1,599	1,620	1,620
2310 Employee Benefits Systems	39,050	39,698	7,289	7,289
2404 Maintenance Services	19,946	19,369	19,500	19,500
2439 Membership/Dues	940	920	1,000	1,000
2456 Misc Expense		15		
2481 PC Acquisition	1,269	2,709	4,000	14,000
2511 Printing	3,552	4,150	5,000	5,000
2522 Other Supplies	632	861		
2523 Office Supplies & Exp	339	314	2,000	2,000
2524 Postage	1,161	1,246	2,000	2,000
2543 Investigators	2,723	7,658	25,000	25,000
2550 Administration	44,257	36,168	45,000	45,000
2555 Prof/Spec Svcs - Purchased	210,910	131,288	70,500	70,500
2556 Prof/Spec Svcs - County	999,697	476,930	655,800	655,800
2561 Legal Services			10,000	10,000
2701 Publications & Legal Notices	739	732	750	750
2709 Countywide System Charges	2,587	3,198	6,156	6,156
2838 Special Dept Expense-1099 Reportable	250			
2840 Special Dept Expense	763	1,631		
2844 Training	1,770	225	4,000	4,000
2931 Travel & Transportation	290	81	900	900
2932 Mileage	181	147	200	200
2941 County Vehicle Mileage	306	224	600	600
2964 Meals/Food Purchases	209	36	600	600
2965 Utilities	6,913	5,527	7,000	7,000
2977 Subrogation Costs	185,132	155,313	200,000	200,000
3551 Transfer Out A-87 Costs			23,124	23,124
3701 Equipment Depreciation	2,011	1,508		
3925 Judgments and Damages	1,190,125	9,397	500,000	1,000,440
3929 Judgments and Damages - non-reportable	(1,635,330)	(573,876)	500,000	500,000
3931 Tort-Related Litigation	5,688	8,491	150,000	150,000
3932 Non-Tort Litigation	(13,918)	26,659	250,000	250,000
Total Operating Expenses	\$ 3,102,487	\$ 2,432,138	\$ 4,874,084	\$ 5,384,524

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	\$ (2,751,836)	\$ (749,576)	\$ (696,019)	\$ (1,727,137)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(726,197)	(107,715)		
6950 Interest	133,020	74,677	70,000	70,000
6970 Investment Income	(98,000)	63,039		
8771 Subrogation Recovery	195,611	300,815		
8779 Contributions from General Fund	111,492		500,000	500,000
Total Non-Operating Revenue (Expenses)	\$ (384,074)	\$ 330,816	\$ 570,000	\$ 570,000
Income Before Capital Contributions and Transfers	\$ (3,135,910)	\$ (418,760)	\$ (126,019)	\$ (1,157,137)
8954 Operating Transfers In	613	159,292		
Change in Net Assets	\$ (3,135,297)	\$ (259,468)	\$ (126,019)	\$ (1,157,137)
Net Assets - Beginning Balance	5,245,765	2,110,468	1,851,001	1,851,001
Net Assets - Ending Balance	\$ 2,110,468	\$ 1,851,001	\$ 1,724,982	\$ 693,864

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	9,921	31,646	9,528	9,528
8282 Interfund Revenue	256,286	236,734		
8761 Insurance Refunds	74,817	276,958	200,000	200,000
8795 Employer Share - Workmans Comp Ins			2,846,555	2,846,555
Total Operating Revenues	\$ 341,024	\$ 545,338	\$ 3,056,083	\$ 3,056,083
Operating Expenses				
1001 Employee Paid Sick Leave	9,140	6,743		
1002 Salaries and Wages	416,232	427,862	436,088	436,088
1004 Accr Compensated Leave	10,629	5,311		
1005 Overtime & Call Back	171			
1010 Cafeteria Plans (Non-PERS)	6,406	12,008	12,020	12,020
1300 P.E.R.S.	111,517	120,743	127,677	127,677
1301 F.I.C.A.	31,336	32,133	33,361	33,361
1303 Other - Post Employment Benefits	36,870	21,539	21,660	21,660
1310 Employee Group Ins	61,164	71,998	68,741	68,741
1315 Workers Comp Insurance		2,188	4,392	4,392
1320 Retired Employee Grp Ins			6,523	6,523
1325 401 (k) Employer Match	3,750	3,765	6,860	6,860
2051 Communication Services - Telephone	3,740	5,067	5,000	5,000
2052 Communication Services - Mobile Devices	2,648	2,762	3,000	3,000
2130 Insurance	719,075	821,843	1,050,000	1,050,000
2140 Gen Liability Ins		1,262	3,221	3,221
2290 Maintenance - Equipment	256			
2310 Employee Benefits Systems	27,893	28,356	5,206	5,206
2404 Maintenance Services	19,215	19,369	20,000	20,000
2439 Membership/Dues	808	683	1,000	1,000
2481 PC Acquisition	2,538	2,912	2,000	2,000
2511 Printing	1,584	3,119	1,000	1,000
2522 Other Supplies	594	830		
2523 Office Supplies & Exp	6,669	6,784	8,000	8,000
2524 Postage	1,132	1,181	1,400	1,400
2543 Investigators	2,973		4,000	4,000
2548 Claims Administration	271,173	271,277	275,000	275,000
2550 Administration	52,850	40,048	62,518	62,518
2555 Prof/Spec Svcs - Purchased	3,060	2,250	2,250	252,250
2556 Prof/Spec Svcs - County	19,017	17,245	19,390	19,390
2701 Publications & Legal Notices	1,699	1,815	1,500	1,500
2709 Countywide System Charges	1,863	1,915	2,788	2,788
2844 Training	505	280	2,000	2,000
2931 Travel & Transportation			500	500
2932 Mileage			100	100
2933 Lodging	188			
2941 County Vehicle Mileage	3,776	5,544	5,893	5,893
2965 Utilities	6,913	5,527	9,500	9,500
2966 Drug & Alcohol Testing	41			
3551 Transfer Out A-87 Costs			57,221	57,221
3925 Judgments and Damages	(159,884)	1,202,882	1,500,000	1,500,000
Total Operating Expenses	\$ 1,677,541	\$ 3,147,241	\$ 3,759,809	\$ 4,009,809
Operating Income (Loss)	\$ (1,336,517)	\$ (2,601,903)	\$ (703,726)	\$ (953,726)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(50,276)	(66,501)		
6950 Interest	190,095	127,719	126,000	126,000
6970 Investment Income	(146,000)	99,899		
8795 Employer Share - Workmans Comp Ins	(4,467)	981,271		
Total Non-Operating Revenue (Expenses)	\$ (10,648)	\$ 1,142,388	\$ 126,000	\$ 126,000
Income Before Capital Contributions and Transfers	\$ (1,347,165)	\$ (1,459,515)	\$ (577,726)	\$ (827,726)
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)	\$ (1,459,515)	\$ (677,726)	\$ (927,726)

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 Actual	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	1,981,949	1,981,949
Net Assets - Ending Balance	\$ 3,441,466	\$ 1,981,949	\$ 1,304,223	\$ 1,054,223