

<b>HEALTH &amp; HUMAN SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2014-15</b>					
<b>ADMINISTERED BY:</b>		<b>DIRECTOR OF HEALTH AND HUMAN SERVICES</b>			
<b>Appropriations</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2014-15</b>	
	<b>Actuals</b>	<b>Est / Actual</b>	<b>Requested Budget</b>	<b>Recommended Budget</b>	<b>% Change from 2013-14</b>
<b>GENERAL FUND</b>					
Animal Services	\$ 2,691,583	\$ 2,999,090	\$ 3,228,627	\$ 3,545,324	18.2%
Administration	\$ 395,875	\$ 698,433	\$ 206,447	\$ 196,546	-71.9%
Public Health	\$ 10,463,237	\$ 10,281,423	\$ 10,187,165	\$ 10,538,215	2.5%
Environmental Health	\$ 4,637,767	\$ 5,130,246	\$ 5,650,552	\$ 6,093,532	18.8%
Adult System of Care / Mental Health Services	\$ 31,579,277	\$ 37,522,346	\$ 38,954,940	\$ 39,362,312	4.9%
Medical Clinics	\$ 8,737,403	\$ 9,222,327	\$ 8,988,894	\$ 9,116,050	-1.2%
Children's System of Care	\$ 30,575,121	\$ 33,456,914	\$ 37,503,020	\$ 38,472,557	15.0%
Client and Program Aid	\$ 38,329,803	\$ 35,042,999	\$ 32,331,966	\$ 32,596,232	-7.0%
Human Services	\$ 27,526,832	\$ 36,631,893	\$ 33,221,990	\$ 33,792,066	-7.8%
Subtotal General Fund	\$ 154,936,898	\$ 170,985,671	\$ 170,273,601	\$ 173,712,834	1.6%
<b>OTHER OPERATING FUND</b>					
Housing Authority - Fund 103	\$ 2,310,898	\$ 2,348,037	\$ 2,419,825	\$ 2,412,320	2.7%
<b>TOTAL ALL FUNDS</b>	\$ 157,247,796	\$ 173,333,708	\$ 172,693,426	\$ 176,125,154	1.6%

<b>FUNDED POSITIONS</b>					
Animal Services	19	19	19	19	0%
Administration	60	60	59	59	-2%
Public Health	72	58	57	57	-2%
Environmental Health	31	31	31	31	0%
Adult System of Care / Mental Health Services	105	112	119	119	6%
Medical Clinics	36	39	39	39	0%
Children's System of Care	148	155	164	164	6%
Client and Program Aid	0	0	0	0	n/a
Human Services	196	258	259	259	0%
Housing Authority - Fund 103	2	2	2	2	0%
<b>TOTAL FUNDED POSITIONS</b>	669	734	749	749	2%
<b>TOTAL ALLOCATED POSITIONS</b>	791	793	787	787	-1%

**Mission Statement**

By placing people first, we provide a unified system of quality services to safeguard the health and well-being of people and animals in our communities. To realize our mission, we will strive to keep all children, adults, and families healthy, at home, in school, at work, out of trouble, self-sufficient in keeping themselves safe, and to ensure that our animals are valued and cared for.

**Department Comments**

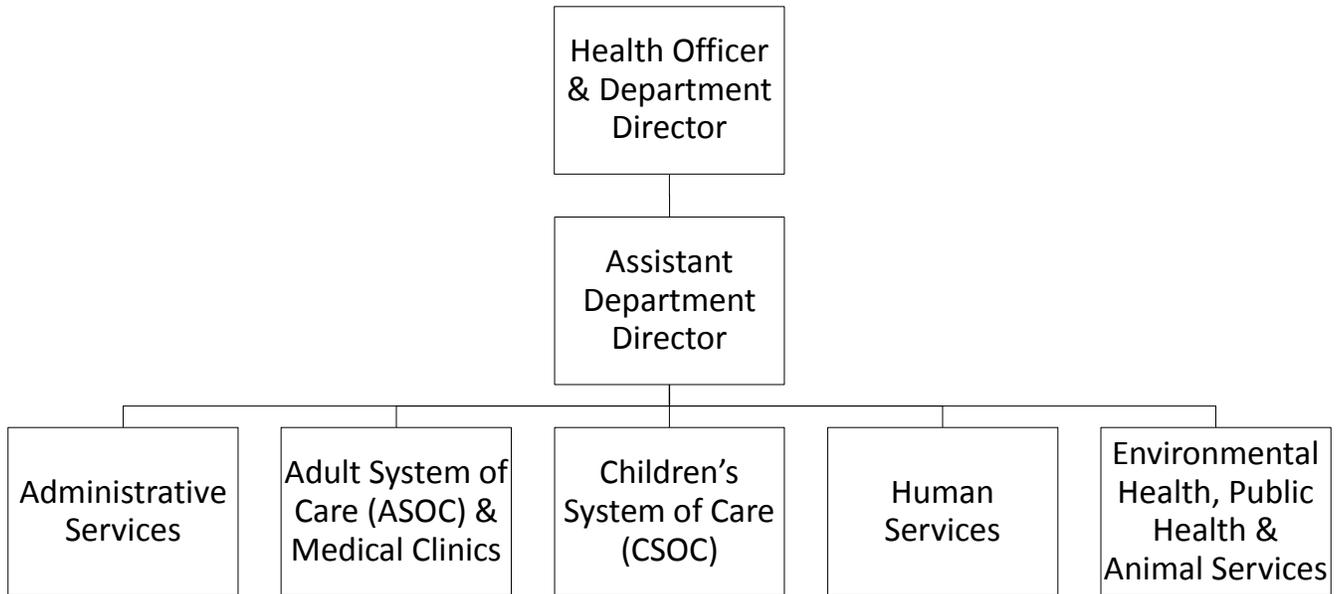
Health and Human Services (HHS) provides a broad spectrum of unique mandated services to more than 60,000 Placer County residents annually. HHS proactively adjusts the methods used and the array of services provided to

make best use of emerging technologies and to assure that the department is responsive to changing community needs.

HHS delivers services through a combination of contracts with local businesses and non-profit organizations and a dedicated team of public servants focused on providing cost effective, high quality services to County residents and businesses. It is that dedication to the public good, to fostering a positive and community-based services approach between our employees and the women, children, and men in our community that has led Placer County to consistently receive federal and State recognition as a model of excellence in service delivery – the “Placer Model”.

The “Placer Model” reflects the foundational belief that the services HHS provides must be research-based, cost effective, culturally informed, and fiscally sustainable. The Department is pleased that its innovative approaches have resulted in reduced dependency on County general funds and increased self-sufficiency of the residents served.

# HEALTH AND HUMAN SERVICES DEPARTMENT



## COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

### Proposed Budget Summary

The FY 2014-15 Proposed Budget for the Health and Human Services Department encompasses direct services to Placer County residents within a new era of federal healthcare reform, continuing State initiatives in mental health and foster care, and Department priorities within the flexibility of the Placer Model. The Department's General Fund net budget increase of \$3.5 million reflects the countywide alignment of historically centralized costs to programs, as listed in individual bullets below. Service delivery through community partnerships and contracted services is maximized within the scope of best business practices. Fifteen additional funded positions are added in order to carry out federal and State mandates that cannot be contracted out. Finally, the use of County General Fund is re-prioritized among the Department's budgets in order to maintain critical services to Placer County residents and businesses.

## APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 321.

<p>Animal Services 22390 Health &amp; Human Support Service System</p>
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**Program Purpose:** Animal Services serves the citizens and animals of Placer County through active animal care and control programs, including rabies prevention, enforcement of the County Animal Control Ordinance, enforcement of the State's humane laws that protect animals from neglect and cruelty, reunification of lost animals with their owners, and programs and partnerships to place adoptable animals in good homes and to reduce animal overpopulation.

**Program Comments:** Over the past year, the Animal Services staff and volunteers accomplished the following in their efforts to serve the public:

- 9,345 animal licenses issued to ensure vaccination and public safety
- 932 pets adopted or placed into foster care in good homes, often in collaboration with non-profit organizations
- Over 1,000 spay and neuter procedures completed with the help of our *community-wide* partners
- Staff responded to 6,823 resident requests for assistance with animals that posed safety risks
- Returned 483 dogs and cats to their rightful owners
- Investigated 449 animal bite cases reducing the potential public health risk of rabies
- Developed a new Animal Services webpage and Facebook page that had over 41,200 visitors over the last year - the most popular pages being licensing and animal adoptions

Placer County Animal Services served 453 dogs and cats at our Sept 28, 2013 World Rabies Day Vaccination Clinic held at the Auburn Shelter. Volunteer veterinarians from UC Davis, the Sacramento Valley Veterinarian Association and shelter staff administered 377 free rabies vaccinations, along with 335 free microchip implants and 156 paid dog licenses. This year's event broke a record for the most number of microchips implanted in area pets.

The Animal Services Advisory Committee (ASAC), in its seventh year, continues to provide valuable input from community partners on shelter policies, legislative initiatives and operational programs employed at our two County shelters.

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

- The countywide alignment of costs to programs increases this budget by \$489,158 for A-87 (\$325,295), Building Maintenance (\$44,370) the Placer County Government Center (\$23,370), and Retiree Health Insurance (\$96,123, of which \$72,240 is displayed in Salaries and Benefits).

Administration & Support 42000 Health & Human Support Service System
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**Program Purpose:** Administration provides the overall administrative, fiscal, and contract management to HHS; increases accountability and maximize revenues; and coordinates with other County departments to provide personnel and information technology oversight.

**Program Comments:** Administrative staff perform the following functions annually to serve HHS:

- Generate claims, billings, and fee collections totaling over \$130 million from external sources such as federal and state partnering agencies.
- Manage over 300 contract agreements and amendments for HHS to facilitate numerous service delivery models that implement necessary programs for the Placer County community.
- Process over 87,000 transactions totaling over \$100 million to ensure timely payment to local businesses and community-based organizations, and accurate revenue recognition.
- Work closely with outside departments including the County Auditor-Controller on fiscal policies and monitoring to align HHS activities with current funding laws and regulations.

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

- Five funded positions (two administrative technicians; two personnel analyst I/II, one personnel analyst senior) are transferred to the Personnel Department and charged back to the Health and Human Services Department for a net zero impact.
- Four additional funded positions and \$651,330 are included: one HIPAA analyst to perform mandated responsibilities not historically addressed fully through countywide efforts; two account clerks to perform the increased workload resulting from the State's decision to discontinue the Public Health consolidated contract claim process, and the Department Head position reflecting the split of allocations with the Public Health Officer.
- The countywide alignment of costs to programs adds \$59,427 to this appropriation for Placer County Government Center costs.
- \$243,043 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The General Fund supports approximately \$233,000 in various other cost increases.

Public Health 42760 Health & Human Support Service System
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**Program Purpose:** We serve all people of Placer County by preventing disease, injury, premature death and disability; by promoting healthy lifestyles, behaviors and environments; monitoring, controlling and investigating communicable diseases. By enforcing laws and regulations that protect health and ensure safety; facilitating access for eligible families to healthcare for County Medi-Cal, California Children's Services, Child Health and Disability Prevention (CHDP), and Healthy Families beneficiaries; and preparing for and responding to public health disasters and disease outbreaks.

**Program Comments:** Some of Public Health's annual program accomplishments include:

- During the 2013 calendar year, 2,460 infectious disease incidents were evaluated including 51 individual HIV tests. Over 1,900 doses of flu vaccine were given in 24 various locations throughout the County and the public health laboratory performed 8,731 tests to prevent the spread of disease in the community.
- Received 256 new referrals and administered 102 Postnatal Depression Screenings
- 130 clients receiving direct medical therapy services from Placer County's Medical Therapy Unit (MTU)
- CHDP staff provided client case management to offer assistance with scheduling and transportation of 737 cases for eligible disabled children
- Provided nursing assistance to 360 foster children in the Children's System of Care to ensure they received appropriate preventive medical and dental care screenings
- 180 tobacco retailer stores were surveyed to assess health aspects related to tobacco and alcohol retail practices
- Emergency response plans were developed or updated related to Medical Countermeasures, Mass Shelters, and Medical Surge
- Public Health and Environmental Health staff participated in a multi-day foodborne outbreak exercise including food sampling, lab testing, epidemiologic investigation, source investigation, and situational reporting
- The Public Health Laboratory developed and maintained their capability to test for and identify select biological agents
- A cache of emergency antibiotics were obtained for the first responder community
- Registered 8,158 births and 3,354 deaths, printed 21,655 death certificates, 3,885 burial permits

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

- The countywide alignment of costs to programs adds \$439,873 this budget for A-87 (\$406,397) and the Placer County Government Center (\$33,476).
- \$323,912 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- State revenues of \$2.9 million are moved from the Client Aid budget to this appropriation, to align program revenues with expenditures.

<p>Environmental Health 42820 Health &amp; Human Support Service System</p>
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**Program Purpose:** Environmental Health is made up of dedicated professional, technical and support staff working together with the community to promote public health by protecting the human environment. As a regulatory agency, Environmental Health provides quality public health services by administering programs to prevent disease and injury through the administration of various programs such as: the protection of groundwater and surface-water; safe storage and disposal of toxic materials; safe sewage and solid waste disposal; protection of consumer food supply through the monitoring of food service facilities; safety of public beaches, swimming pools and spas; protection from vector borne diseases; safety of organized camps; prevention of childhood lead poisoning; protection from dangerous housing; and monitoring the quality of water served by small public water supply systems. Environmental Health also serves as the Local Enforcement Agency (LEA) for Placer and El Dorado counties and is responsible for the solid waste permit and inspections program. The LEA activities include: permit processing and routine inspections of solid waste facilities; post-closure inspections and monitoring of closed landfills; inventory and investigation of non-permitted, closed, illegal, and abandoned solid waste disposal sites; and investigation of solid waste complaints.

**Program Comments:** Over the past year, Environmental Health successfully implemented these preventive public health programs in our community and provided outreach information to the following facilities:

- Retail Food – 1,850 food service facilities were assessed to ensure compliance with food safety standards
- Pool and Spa Safety – 450 pools and spas were inspected to ensure public safety standards are met
- Body Art - 107 facilities and practitioners were inspected for adherence to new State regulations to assure that safety precautions are followed by tattoo and body piercing businesses.
- Hazardous Materials – 2,525 inspections of hazardous chemicals and hazardous waste conducted to monitor safety standards for the public and first responders in the event of an emergency event
- Solid Waste - Inspections were conducted at 331 garbage and waste tire disposal facilities to safeguard the public's health
- Land Use and Development – 336 permits and site evaluations for wells and septic systems were processed to assist property owners in land development and provide for healthy community growth
- 350 operation and maintenance waste water treatment unit oversight permits were issued
- 30 CEQA Land use cases were reviewed, 70 minor land use permits and variance requests were issued
- Small Public Water Systems – water quality of 99 water systems was tested to guarantee safe drinking water for rural communities

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

- The countywide alignment of costs to programs increases this budget by \$692,506 for A-87 (\$485,978), and Retiree Health Insurance (\$206,528, of which \$169,852 is displayed in Salaries and Benefits).
- The General Fund supports approximately \$56,000 in various other cost increases.
- Revenues from permits and services are moderately increased \$232,827 from the Board approved 1.6% annual CPI adjustment.

### Adult System of Care 42930

Health & Human Support Service System

**Program Purpose:** The Adult System of Care partners with other agencies in Placer County to assist over 10,000 adults and older adults to be safe from harm and to achieve their optimal levels of independency.

**Program Comments:** The Adult System of Care provides and supports a continuum of services. Accomplishments over the past year include:

- 2,600 assessments (21% increase from prior year) to determine if hospitalization is needed for a person's safety due to their thoughts of harm to themselves or others, or their inability to care for themselves.
- 500 persons not requiring hospitalization received follow up in order to assure they found and received the treatment services they needed.
- 1,260 admissions for mental health treatment, which included assisting persons with a recovery plan and medication, therapy, and other critical support services.
- 900 assessments of older adults or disabled individuals in response to allegations that they may have been abused or neglected, and the development of a plan to keep them safe from harm.
- 2,500 persons received assistance with in-home care that allowed them to remain in their home rather than be institutionalized.
- 1,300 admissions into substance abuse treatment, which included assisting persons with a recovery plan and preventing costs associated with incarceration, increased health care, and the emotional impact on families.
- Collaborated with the Probation Department, Sheriff, and other criminal justice partners implementing AB 109, the realignment of criminal justice responsibilities from the state to counties in order to improve public safety, by implementing evidence-based services to those in custody and in the community.

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

- Three additional client services practitioner positions and \$323,340 are State funded through the Board approved Mental Health Triage Grant to provide enhanced crisis response in an effort with local law enforcement and peer counselors.
- Three positions and \$315,637 are funded by State revenues and the County General Fund as an alternative to Extra Help; one client services assistant and two administrative clerks.
- One client services counselor and \$93,478 is funded by increased State funding and the County General Fund to provide systems of care eligibility.
- The countywide alignment of costs to programs increases this budget by \$664,356 for A-87 (\$611,181) and the Placer County Government Center (\$53,175).
- The General Fund supports approximately \$172,000 in various other cost increases.
- As a net zero adjustment, \$773,538 of Retiree Health Insurance cost is now displayed in Salaries and Benefits.

Medical Clinics 42950  
Health & Human Support Service System

**Program Purpose:** Placer County Medical Clinics (PCMC) provide a “Whole Health” approach (integrated Behavioral and Physical Health) for over 13,000 Placer County residents. PCMC provides these services to ensure that low-income persons can remain in good health and that serious health conditions are treated quickly and effectively.

**Program Comments:** The PCMC continuum of services and supports includes:

- Diagnosis and treatment for common and chronic health problems and medical conditions
- Physical examinations for infants, children, and teens, including sports and camp physicals
- Immunizations – child, adult, and travel
- Tuberculosis testing
- Behavioral health services
- Referrals to specialists (e.g., Cardiology, Neurology, Dermatology)

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

- A reduction of \$293,508 in Salaries and Wages reflects retiring incumbents compared to entry level hires.
- Other reductions of approximately \$216,000 results from costs of services and extra help.
- The countywide alignment of costs to programs increases this budget by \$247,879 for A-87 (\$218,106) and the Placer County Government Center (\$29,733).
- The General Fund supports approximately \$67,000 in various other cost increases.
- As a net zero adjustment, \$258,853 of Retiree Health cost is now displayed in Salaries and Benefits.

Children’s System of Care 42970  
Health & Human Support Service System

**Program Purpose:** Placer County’s Children’s System of Care is a nationally recognized child serving collaborative, providing a full spectrum of mental health, child protection, and related care and support to improve the lives of nearly 4,400 Placer County children and families each year. Primary to its mission is a timely and effective response to children who are at risk of abuse and neglect.

**Program Comments:** The evidence for its success is visible in the following outcomes:

- Alternative Child Protective Services were provided to more than 600 families in Fiscal Year 2012-13
- More than 250 foster youth have been adopted successfully since 2007

## Health & Human Services

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- The number of juvenile offenders is at historically low levels
- Nearly 75% of all foster youth are reunited with family within 12 months
- The Mental Health Services Act now touches more than 12,000 Placer County residents with preventive social supports each year to manage a host of challenges

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

- Three positions and \$351,805 are funded by State revenues and the County General Fund as an alternative to Extra Help; one client services practitioner and two administrative clerks.
- One client services practitioner and \$145,100 is funded by the State Mental Services Health Act (MHSA) to provide mandated evaluation services.
- Five client services practitioners and \$725,500 are funded with federal and state dollars and a 15% County General Fund match to provide mandated child welfare case visits, investigations, court appearances, and case management.
- The countywide alignment of costs to programs moves \$1,177,206 into this budget for A-87 (\$1,142,093) and the Placer County Government Center (\$35,113).
- \$782,178 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

### Client and Program Aid 53020

Health & Human Support Service System

**Program Purpose:** Provides financial, housing, food, medical, and other assistance programs associated with services residing in other Health and Human Services' Division services. This budget includes the cost of providing the mandated program payments to Placer County eligible residents and does not include costs associated with Placer County employees.

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

- Implementation of the Affordable Care Act An results in a cost decrease for indigent care of \$3.1 million, with a commensurate reduction of \$1.8 million in federal revenues.
- State revenues of \$2.9 million are moved from this appropriation to the Public Health budget, to align program revenues with expenditures.
- The State mandated extension of foster care beyond age 18 (AB 12) results in a \$1.0 million cost increase, funded by state sources.
- The County General Fund share of cost increases for In Home Support Services (IHSS) providers rises by \$172,000.
- The countywide alignment of costs to programs moves \$264,266 into this budget for A-87.

### Human Services 53070

Health & Human Support Service System

**Program Purpose:** During the past year, Human Services has provided financial assistance, healthcare coverage, food and nutrition assistance, and employment services to over 50,000 Placer County residents. By maximizing technology and implementing an innovative service center model, individuals and families who have lost their jobs can apply for assistance or receive information online, by phone, through email, and in person.

**Program Comments:** Over the past year Human Services helped:

- Almost over 10,000 uninsured residents enroll in healthcare coverage; assisting a total of over 40,000 Placer County families, seniors, veterans, persons with disabilities, and individuals to get health insurance
- About 2,000 parents provide a home and other basic necessities for their children.

## Health & Human Services

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- Over 7,800 families, individuals, and seniors afford healthy and nutritious food.
- About 4,500 mothers improve the nutrition and healthy development of their infants and young children.
- Over 700 parents who lost jobs during the recession to return to work and be on their way to self-sufficiency; providing over 75 employers with subsidized wages and tax credits.

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

- In order to more accurately budget the projected levels of expenditures and funding, this appropriation is reduced \$3.6 million in costs and \$3.3 in revenues.
- The countywide alignment of costs to programs moves \$737,362 into this budget for A-87 (\$708,244) and the Placer County Government Center (\$29,118)
- \$830,801 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

<p>Housing Authority 53010 Health &amp; Human Support Service System</p>
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**Program Purpose:** The Placer County Housing Authority provides housing assistance to low income residents through the Placer County Section 8 Housing Choice Voucher Program, with funds received from the U.S. Department of Housing and Urban Development. Participants are able to choose their own housing, provided it meets program standards.

**Program Comments:** For the fourth year in a row, the Placer County Housing Authority has been recognized as a “high performing” housing authority by the U.S. Department of Housing and Urban Development, assisting over 290 local seniors, persons with disabilities, veterans, and families to afford a place to call home through the Housing Choice Voucher Program. Based on this outstanding performance, additional vouchers continue to be awarded and more resources recognized to obtain sustainable housing for veterans.

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

- This budget maintains the prior year level of expenditures and federal revenues to support the Housing Choice Voucher program (formerly Section 8 Housing.) It is balanced with \$220,943 in restricted fund balance reserves.
- \$42,274 of Retiree Health Insurance costs within this appropriation are now displayed in the Salaries and Benefits component (net zero adjustment).

Budget Unit **General Fund - 100**  
Function Education  
Activity Farm Advisor - 64100

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7292 Aid from Other Governmental Agencies	\$ 4,500	\$ 4,500	\$ 4,500	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 105,246	\$ 133,401	\$ 138,527	\$
1003 Extra Help	22,338	6,048	5,092	
1010 Cafeteria Plans (Non-PERS)	3,643	8,004	8,312	
1300 P.E.R.S.	22,563	27,748	30,199	
1301 F.I.C.A.	9,227	10,205	10,597	
1303 Other - Post Employment Benefits	20,713	15,144	12,996	
1304 Other - Post Emplmnt Charges (Up Front)	18,620			
1310 Employee Group Ins	34,980	45,000	36,073	
1315 Workers Comp Insurance		568	790	
1320 Retired Employee Grp Ins			20,059	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 237,330</b>	<b>\$ 246,118</b>	<b>\$ 262,645</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 11,581	\$ 11,088	\$ 11,454	\$
2290 Maintenance - Equipment	2,189	3,392	3,392	
2415 Campus Services-PCGC			9,669	
2511 Printing	3,493	2,846	5,720	
2522 Other Supplies	6,949	3,000	4,000	
2523 Office Supplies & Exp	7,374	16,522	16,522	
2524 Postage	256	1,959	2,445	
2555 Prof/Spec Svcs - Purchased	30,260	37,750	37,750	
2556 Prof/Spec Svcs - County	49			
2709 Countywide System Charges	661	584	1,176	
2838 Special Dept Expense-1099 Reportable	23			
2840 Special Dept Expense	2,472	3,504	4,000	
2931 Travel & Transportation	9,025	10,000	11,264	
2941 County Vehicle Mileage	1,849	1,500	1,500	
<b>Total Services &amp; Supplies</b>	<b>\$ 76,181</b>	<b>\$ 92,145</b>	<b>\$ 108,892</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 56,842	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 56,842</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 3,124	\$
5404 I/T Maintenance - Services	392	1,000	1,000	
5552 I/T - MIS Services	9,005	9,925	9,852	
5556 I/T - Professional Services	3,546	1,200	624	
<b>Total Intrafund Transfers Out</b>	<b>\$ 12,943</b>	<b>\$ 12,125</b>	<b>\$ 14,600</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 326,454</b>	<b>\$ 350,388</b>	<b>\$ 442,979</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 321,954</b>	<b>\$ 345,888</b>	<b>\$ 438,479</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity Animal Service - 22390

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Licenses, Permits &amp; Franchises</b>				
6750 Animal Licenses	\$ 249,640	\$ 290,000	\$ 250,000	\$
6752 Business Licenses	3,464	4,190	3,500	
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 253,104</b>	<b>\$ 294,190</b>	<b>\$ 253,500</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7291 Aid from Cities	\$ 294,374	\$ 294,320	\$ 290,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 294,374</b>	<b>\$ 294,320</b>	<b>\$ 290,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8151 Humane Services	\$ 96,702	\$ 123,283	\$ 110,000	\$
8184 Laboratory Fees		2,705	1,571	
8212 Other General Reimbursement	1,535	1,450	1,500	
8218 Forms and Photocopies	10	39	26	
8240 Spay/Neuter Fees	1,599	2,890	2,500	
<b>Total Charges for Services</b>	<b>\$ 99,846</b>	<b>\$ 130,367</b>	<b>\$ 115,597</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 4,718	\$ 58	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 4,718</b>	<b>\$ 58</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 42,356	\$ 60,500	\$ 73,260	\$
<b>Total Other Financing Sources</b>	<b>\$ 42,356</b>	<b>\$ 60,500</b>	<b>\$ 73,260</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 694,398</b>	<b>\$ 779,435</b>	<b>\$ 732,357</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 989,381	\$ 1,107,822	\$ 1,074,298	\$
1003 Extra Help	45,694	14,605	29,575	
1005 Overtime & Call Back	51,392	40,000	40,000	
1010 Cafeteria Plans (Non-PERS)	26,406	59,283	57,955	
1017 Uniform Allowance	8,223	9,828	9,828	
1018 Taxable Meal Reimbursements	330	200	200	
1300 P.E.R.S.	217,248	250,163	249,351	
1301 F.I.C.A.	82,422	96,941	92,643	
1303 Other - Post Employment Benefits	129,375	84,298	84,041	
1304 Other - Post Emplmnt Charges (Up Front)		37,240	37,240	
1310 Employee Group Ins	189,033	219,154	253,046	
1315 Workers Comp Insurance	(4)	26,355	43,355	
1320 Retired Employee Grp Ins			72,240	
1325 401 (k) Employer Match	966	1,088	750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,740,466</b>	<b>\$ 1,946,977</b>	<b>\$ 2,044,522</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 135	\$ 2,000	\$ 2,000	\$
2050 Communication Services - Radio	34,467	44,340	46,140	
2051 Communication Services - Telephone	25,203	17,710	23,000	
2052 Communication Services - Mobile Devices	5,983	4,814	5,500	
2068 Food	20,793	16,433	18,017	
2085 Household Expense	10,219	7,480	13,288	
2271 Parts Installed	194			
2274 Delivery & Freight Charges	113	1,135	800	
2290 Maintenance - Equipment	16,496	13,629	10,000	
2292 Maintenance - Software	9,288	9,700	8,640	
2415 Campus Services-PCGC			23,370	
2422 Medical, Dental & Lab Supp	25,756	36,300	38,500	
2439 Membership/Dues	309	500	500	
2456 Misc Expense	166	197	180	
2481 PC Acquisition		6,000	12,200	
2501 Spay/Neuter	56,397	100,000	60,000	
2502 Animal License Services	43,157	45,000		
2511 Printing	3,939	5,851	8,000	
2521 Operating Supplies			1,000	
2523 Office Supplies & Exp	17,713	12,613	10,500	

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity Animal Service - 22390

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2524 Postage	1,323	1,300	1,469	
2555 Prof/Spec Svcs - Purchased	146,093	150,824	150,452	
2556 Prof/Spec Svcs - County	1,072	1,130	1,180	
2701 Publications & Legal Notices	903	1,350	1,350	
2709 Countywide System Charges	5,215	5,215	12,952	
2710 Rents & Leases - Equipment		2,926	3,000	
2727 Rents & Leases - Bldgs & Impr	124		131	
2744 Small Tools & Instruments	635	622	750	
2770 Fuels & Lubricants	83	147	100	
2838 Special Dept Expense-1099 Reportable	1,148			
2840 Special Dept Expense	38,888	24,946	26,620	
2844 Training	525	5,000	3,500	
2932 Mileage		500	250	
2933 Lodging		2,870	2,870	
2941 County Vehicle Mileage	150,297	135,000	150,000	
2964 Meals/Food Purchases	75	1,000	1,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 616,709</b>	<b>\$ 656,532</b>	<b>\$ 637,259</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	324,176	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 324,176</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$	\$	33,260	\$
<b>Total Capital Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$ 33,260</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	23,883	\$
5404 I/T Maintenance - Services	2,987	4,000	44,370	
5422 I/T - Medical, Dental & Lab Supplies		3,120		
5550 I/T - Administration	256,899	294,633	277,823	
5552 I/T - MIS Services	93,753	120,695	116,440	
5556 I/T - Professional Services	14,240	18,133	18,000	
5965 I/T Utilities			60,591	
<b>Total Intrafund Transfers Out</b>	<b>\$ 367,879</b>	<b>\$ 440,581</b>	<b>\$ 541,107</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5026 I/T - Advertising & Promotion Fund	\$ (33,471)	\$ (45,000)	\$ (35,000)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (33,471)</b>	<b>\$ (45,000)</b>	<b>\$ (35,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 2,691,583</b>	<b>\$ 2,999,090</b>	<b>\$ 3,545,324</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,997,185</b>	<b>\$ 2,219,655</b>	<b>\$ 2,812,967</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity HHS Administration - 42000

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6869 Emergency Med Svc Penalties	\$ 13,763	\$ 25,000	\$ 14,999	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 13,763</b>	<b>\$ 25,000</b>	<b>\$ 14,999</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7264 Federal Aid Medi-Cal	\$	\$ 250,000	\$	\$
8782 Contributions from Oth Govt Agencies	125,099	124,931	138,285	
<b>Total Intergovernmental Revenue</b>	<b>\$ 125,099</b>	<b>\$ 374,931</b>	<b>\$ 138,285</b>	<b>\$</b>
<b>Charges for Services</b>				
8215 Administrative Support Services	\$ 53,802	\$ 54,936	\$ 50,809	\$
<b>Total Charges for Services</b>	<b>\$ 53,802</b>	<b>\$ 54,936</b>	<b>\$ 50,809</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8746 Grants-Private Funds	\$ 20,772	\$ 2,500	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 20,772</b>	<b>\$ 2,500</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 213,436</b>	<b>\$ 457,367</b>	<b>\$ 204,093</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 94,699	\$ 205,878	\$	\$
1002 Salaries and Wages	3,621,802	4,155,683	4,230,946	
1003 Extra Help	56,056			
1005 Overtime & Call Back	30,953	2,000	10,000	
1010 Cafeteria Plans (Non-PERS)	83,389	183,050	161,972	
1018 Taxable Meal Reimbursements	197	750	500	
1300 P.E.R.S.	845,508	1,009,703	995,133	
1301 F.I.C.A.	261,249	322,662	323,137	
1303 Other - Post Employment Benefits	356,527	447,900	255,588	
1304 Other - Post Emplmnt Charges (Up Front)	186,200	37,240	148,960	
1310 Employee Group Ins	544,563	675,193	657,367	
1315 Workers Comp Insurance	441	14,749	21,010	
1320 Retired Employee Grp Ins			243,043	
1325 401 (k) Employer Match	7,842	9,750	7,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 6,089,426</b>	<b>\$ 7,064,558</b>	<b>\$ 7,055,156</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 53,323	\$ 45,600	\$ 62,000	\$
2052 Communication Services - Mobile Devices	3,665	5,564	9,000	
2140 Gen Liability Ins		19,918	17,686	
2271 Parts Installed	279		120	
2273 Parts			300	
2290 Maintenance - Equipment		100	100	
2292 Maintenance - Software		870	500	
2415 Campus Services-PCGC			59,427	
2431 Professional Dues	10,561	11,104	12,000	
2439 Membership/Dues	1,520	1,630	2,500	
2481 PC Acquisition	5,516	6,808	34,500	
2511 Printing	14,273	17,724	20,500	
2522 Other Supplies	5,724	1,000	1,000	
2523 Office Supplies & Exp	23,548	15,000	16,500	
2524 Postage	7,832	9,435	9,653	
2534 Operating Materials		500		
2543 Investigators	37			
2555 Prof/Spec Svcs - Purchased	112,708	177,000	116,700	
2556 Prof/Spec Svcs - County	27,674	21,326	24,437	
2568 MIS - Services	1,073			
2701 Publications & Legal Notices	1,209	700	700	
2709 Countywide System Charges	11,550	12,769	20,490	
2727 Rents & Leases - Bldgs & Impr	7,681			
2838 Special Dept Expense-1099 Reportable	75	200	200	
2840 Special Dept Expense	3,957	3,700	75	
2844 Training	8,473	7,000	3,000	
2931 Travel & Transportation	1,913	3,000	4,000	

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

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity HHS Administration - 42000

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2932 Mileage	2,878	3,100	5,000	
2933 Lodging	795	2,300	3,000	
2941 County Vehicle Mileage	3,671	5,000	6,000	
2963 Program Meals	8	400		
2964 Meals/Food Purchases	188	600	200	
2966 Drug & Alcohol Testing		275	250	
<b>Total Services &amp; Supplies</b>	<b>\$ 310,131</b>	<b>\$ 372,623</b>	<b>\$ 429,838</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 782,573	\$ 741,066	\$ 605,190	\$
<b>Total Other Charges</b>	<b>\$ 782,573</b>	<b>\$ 741,066</b>	<b>\$ 605,190</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 166,966	\$ 346,365	\$ 63,130	\$
5404 I/T Maintenance - Services	106,433	127,808	118,532	
5552 I/T - MIS Services	677,341	324,557	415,554	
5556 I/T - Professional Services	430,511	495,700	587,823	
5965 I/T Utilities	50,388	53,000	34,938	
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,431,639</b>	<b>\$ 1,347,430</b>	<b>\$ 1,219,977</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (8,198,809)	\$ (8,808,932)	\$ (9,096,926)	\$
5015 I/T - PC Housing Authority Fund	(19,085)	(18,312)	(16,689)	
<b>Total Intrafund Transfers In</b>	<b>\$ (8,217,894)</b>	<b>\$ (8,827,244)</b>	<b>\$ (9,113,615)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 395,875</b>	<b>\$ 698,433</b>	<b>\$ 196,546</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 182,439</b>	<b>\$ 241,066</b>	<b>\$ (7,547)</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Public Assistance  
Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Licenses, Permits &amp; Franchises</b>				
6771 Other Licenses & Permits	\$ 7,582	\$ 7,000	\$ 7,500	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 7,582</b>	<b>\$ 7,000</b>	<b>\$ 7,500</b>	<b>\$</b>
<b>Fines, Forfeits &amp; Penalties</b>				
6860 Forfeitures & Penalties	\$ 2,666	\$ 2,200	\$ 1,900	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 2,666</b>	<b>\$ 2,200</b>	<b>\$ 1,900</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7131 State Aid Bio-Terrorism	\$ 712,891	\$ 1,069,684	\$ 1,061,350	\$
7144 Federal Public Assistance Program	10			
7157 State Maternal & Child Care	440,115	584,000	550,000	
7177 State California Children Services	215,058	205,000	205,000	
7189 State Aid for Tobacco Prevention	157,144	150,000	150,000	
7223 State Aid - Family Planning	60,409	83,000	75,000	
7232 State Aid - Other	27,585	26,203	27,000	
7248 Federal WIC Admin	985,777			
7264 Federal Aid Medi-Cal	78,360	160,459	150,000	
7284 Aid from Other Counties	180,299	181,500	160,000	
7320 CCS Medi-Cal	735,845	695,000	750,000	
7322 Fed Nutrition Network	161,635			
7323 Fed SAMHSA Funding	114,877			
7333 State Aid - AIDS Grant	13,790	15,600	14,800	
7353 Federal Aid for EPSDT	770,764	565,000	565,000	
7355 Other State for Health	258,625	330,000	315,000	
7371 State Aid - Adolescent Family Life	131,150	137,300	90,000	
7397 VLF-Health	3,225,389	3,811,824	1,403,061	
7399 State Aid Public Asst Realign			2,940,421	
7401 State Aid Health Realign	1,653,351	1,307,763	557,220	
7403 State Aid Calif Childrens Svc Realign	875,545	566,407	583,399	
7404 State Aid Stabilization Realign	92,000			
7414 State Aid Immunization	89,835	99,400	96,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ 10,980,454</b>	<b>\$ 9,988,140</b>	<b>\$ 9,693,251</b>	<b>\$</b>
<b>Charges for Services</b>				
8116 NSF & Misc Fees	\$ 37	\$	\$	\$
8142 Recording Fees	46	10	500	
8157 Recording Fees Vital Statistics	281,550	240,000	258,260	
8182 Health Fees	2,768	4,500	2,500	
8184 Laboratory Fees	43,797	40,000	40,000	
8190 Public Hlth Lab Services	10,985	14,000	11,500	
8212 Other General Reimbursement	1,467			
8218 Forms and Photocopies	4,395			
8297 Training Fees	3,895			
8376 Convenience Copier Revenue	15			
<b>Total Charges for Services</b>	<b>\$ 348,955</b>	<b>\$ 298,510</b>	<b>\$ 312,760</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 288	\$	\$	\$
<b>Total Donations</b>	<b>\$ 288</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8746 Grants-Private Funds	\$ 162,968	\$ 130,000	\$ 130,000	\$
8764 Miscellaneous Revenues	5,483		1,000	
8766 Cash Overage	5			
<b>Total Miscellaneous Revenues</b>	<b>\$ 168,456</b>	<b>\$ 130,000</b>	<b>\$ 131,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 11,508,401</b>	<b>\$ 10,425,850</b>	<b>\$ 10,146,411</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 38,857	\$ 30,000	\$ 30,000	\$
1002 Salaries and Wages	4,066,223	4,146,464	4,122,014	
1003 Extra Help	392,784	158,979	125,853	
1005 Overtime & Call Back	5,965	11,500	11,500	
1006 Sick Leave Payoff	2,000			

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
1010 Cafeteria Plans (Non-PERS)	120,040	229,784	216,477	
1018 Taxable Meal Reimbursements	30	1,200	1,200	
1300 P.E.R.S.	893,675	921,442	915,953	
1301 F.I.C.A.	333,653	359,822	344,692	
1303 Other - Post Employment Benefits	447,477	431,193	251,256	
1304 Other - Post Emplmnt Charges (Up Front)	186,200	74,480	148,960	
1310 Employee Group Ins	701,220	686,029	696,879	
1315 Workers Comp Insurance	(21)	29,471	77,565	
1320 Retired Employee Grp Ins			323,912	
1325 401 (k) Employer Match	1,752	2,925	3,750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,189,855</b>	<b>\$ 7,083,289</b>	<b>\$ 7,270,011</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 6,240	\$ 6,240	\$ 6,240	\$
2051 Communication Services - Telephone	120,729	108,000	108,000	
2052 Communication Services - Mobile Devices	15,428	13,000	13,000	
2068 Food		290	200	
2130 Insurance	2,754	8,700	8,700	
2140 Gen Liability Ins		18,519	18,519	
2273 Parts		250	250	
2274 Delivery & Freight Charges	981	1,000	500	
2290 Maintenance - Equipment	49,598	60,000	50,000	
2291 Maintenance - Computer Equip	6,545	6,200	6,200	
2292 Maintenance - Software	44,901	58,000	24,999	
2415 Campus Services-PCGC			33,476	
2422 Medical, Dental & Lab Supp	189,173	250,000	240,000	
2431 Professional Dues	463	3,000	3,000	
2439 Membership/Dues	20,271	20,000	20,000	
2456 Misc Expense	154			
2481 PC Acquisition	52,509	12,600	71,500	
2511 Printing	42,018	53,000	35,000	
2512 Laundry/Dry Cleaning	1,095	900	900	
2522 Other Supplies	1,654	3,500	1,700	
2523 Office Supplies & Exp	36,659	32,000	26,000	
2524 Postage	37,706	33,829	39,390	
2534 Operating Materials	775			
2555 Prof/Spec Svcs - Purchased	423,932	319,042	320,400	
2556 Prof/Spec Svcs - County	29,904	14,080	15,508	
2701 Publications & Legal Notices	4,207	12,000	5,000	
2709 Countywide System Charges	22,050	23,491	25,251	
2711 Rents & Leases - Auto	118			
2727 Rents & Leases - Bldgs & Impr	106,986	68,750	60,171	
2838 Special Dept Expense-1099 Reportable	62		1,700	
2839 Recording Fees	84			
2840 Special Dept Expense	27,881	80,000	71,000	
2844 Training	14,410	20,000	15,000	
2931 Travel & Transportation	2,466	5,000	5,000	
2932 Mileage	11,179	10,000	7,500	
2933 Lodging	4,200	6,500	6,500	
2941 County Vehicle Mileage	45,531	44,000	58,807	
2963 Program Meals	2,004	500	1,000	
2964 Meals/Food Purchases	2,392	5,000	2,500	
2965 Utilities	12,147	13,500	1,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,339,206</b>	<b>\$ 1,310,891</b>	<b>\$ 1,303,911</b>	<b>\$</b>
<b>Other Charges</b>				
3061 Transportation for Client	\$ 1,060	\$ 2,000	\$ 2,000	\$
3080 Support & Care of Persons	141,520	200,000	200,000	
3081 Support & Care -Med, Dentl&Lab Supplies	2,093		2,000	
3551 Transfer Out A-87 Costs			389,271	
<b>Total Other Charges</b>	<b>\$ 144,673</b>	<b>\$ 202,000</b>	<b>\$ 593,271</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$	\$ 18,650	\$ 55,000	\$

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Capital Assets</b>	\$	\$ 18,650	\$ 55,000	\$
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 239	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	550,000			
<b>Total Other Financing Uses</b>	\$ 550,239	\$	\$	\$
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 421,431	\$ 522,481	\$ 62,585	\$
5404 I/T Maintenance - Services	67,123	44,093	83,000	
5550 I/T - Administration	922,624	1,032,763	979,939	
5552 I/T - MIS Services	364,539	388,856	435,498	
5556 I/T - Professional Services	20,393	400	2,500	
5965 I/T Utilities			71,000	
<b>Total Intrafund Transfers Out</b>	\$ 1,796,110	\$ 1,988,593	\$ 1,634,522	\$
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (414,393)	\$ (182,000)	\$ (178,500)	\$
5011 I/T - Public Safety Fund	(142,453)	(140,000)	(140,000)	
<b>Total Intrafund Transfers In</b>	\$ (556,846)	\$ (322,000)	\$ (318,500)	\$
<b>Total Expenditures / Appropriations</b>	\$ 10,463,237	\$ 10,281,423	\$ 10,538,215	\$
<b>Net Cost</b>	\$ (1,045,164)	\$ (144,427)	\$ 391,804	\$

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity Environmental Health - 42820

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Licenses, Permits &amp; Franchises</b>				
6752 Business Licenses	\$ 32,008	\$ 37,427	\$ 33,463	\$
6753 Food Estab Permits	1,634,615	1,480,669	1,607,990	
6758 Septic Permits	83,796	75,227	87,604	
6765 Renewal Permits	3,844		4,019	
6769 Permits	36,004	22,656	16,118	
6772 Well Permits	90,306	74,624	94,411	
6778 Hazardous Mat Reg Fees	1,297,927	1,114,120	1,191,049	
6782 Pool/Spa Permits	307,353	327,603	330,499	
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 3,485,853</b>	<b>\$ 3,132,326</b>	<b>\$ 3,365,153</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$	\$ 334	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$</b>	<b>\$ 334</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7146 Federal - Disaster Relief	\$ 1,860	\$	\$	\$
7167 St Aid - Waste Tire Enforcement Prog	265,054	276,771	255,105	
7197 State Aid - Abvground Petrol Stor Tank	10,307	9,748	10,775	
7241 State EPA Grant	9,505	14,008		
7355 Other State for Health			50,000	
7394 State Aid - Solid Waste Enforcement	21,743	24,448	21,454	
<b>Total Intergovernmental Revenue</b>	<b>\$ 308,469</b>	<b>\$ 324,975</b>	<b>\$ 337,334</b>	<b>\$</b>
<b>Charges for Services</b>				
8108 Solid Waste Inspections	\$ 64,521	\$ 81,001	\$ 65,863	\$
8109 Parcel Split Applications	11,007	10,377	11,507	
8116 NSF & Misc Fees	130	300	131	
8162 Inspect Fee Stormwater - Restaurants	3,014	62,579	63,465	
8163 Health - Site Review	62,201	51,782	65,028	
8167 Food Certifications	11,043	15,215	11,544	
8169 Inspect Fee EH-Public Drinking Water	157,874	114,199	165,049	
8178 Septage Service Chg - Mo	9,815	14,716	10,622	
8182 Health Fees	9,053	8,178	9,464	
8195 Inspect Fee Septic Onsite Monitor&Maint.	10,806	10,549	16,920	
8212 Other General Reimbursement	30,335	69,970	38,263	
8218 Forms and Photocopies	287	608	291	
8243 Plan Check Fees	118,105	126,402	123,473	
8259 Environmental Applications		1,997		
8260 Land Use Applications	7,547	10,862	7,890	
8261 Other Multi Dept Applications	16,177	15,923	16,913	
8269 Planning - At Cost Projects Fees	5,383	36,652	13,468	
8275 Underground Tank Cleanup	88,345	110,671	90,995	
<b>Total Charges for Services</b>	<b>\$ 605,643</b>	<b>\$ 741,981</b>	<b>\$ 710,886</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	\$ 3,228	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>\$ 3,228</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$	\$ 2,843	\$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$ 2,843</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,399,965</b>	<b>\$ 4,205,687</b>	<b>\$ 4,413,373</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 3,368	\$ 5,000	\$ 5,000	\$
1002 Salaries and Wages	2,035,880	2,395,440	2,423,427	
1003 Extra Help	36,279			
1005 Overtime & Call Back	442	10,000	10,000	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	61,759	131,373	131,291	
1018 Taxable Meal Reimbursements	999	2,000	2,000	
1300 P.E.R.S.	432,369	505,244	515,708	
1301 F.I.C.A.	157,254	198,881	195,009	

Budget Unit **General Fund - 100**  
Function Health and Sanitation  
Activity Environmental Health - 42820

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
1303 Other - Post Employment Benefits	204,484	228,279	132,559	
1304 Other - Post Emplmnt Charges (Up Front)	186,200		74,480	
1310 Employee Group Ins	273,331	315,506	330,922	
1315 Workers Comp Insurance	(56)	13,533	18,592	
1320 Retired Employee Grp Ins			169,852	
1325 401 (k) Employer Match	315	788	750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,394,624</b>	<b>\$ 3,806,044</b>	<b>\$ 4,009,590</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 44,420	\$ 47,329	\$ 47,088	\$
2052 Communication Services - Mobile Devices	4,479	4,000	6,188	
2290 Maintenance - Equipment	1,324		3,000	
2292 Maintenance - Software	1,873		2,418	
2439 Membership/Dues	3,547	6,768	4,800	
2481 PC Acquisition	65,970	40,863	3,400	
2511 Printing	8,539	10,700	8,500	
2522 Other Supplies	6,870	4,000	801	
2523 Office Supplies & Exp	10,219	12,000	12,500	
2524 Postage	6,740	8,455	12,384	
2555 Prof/Spec Svcs - Purchased	1,028	19,877	22,900	
2556 Prof/Spec Svcs - County	5,097	7,000	4,605	
2701 Publications & Legal Notices	720		750	
2709 Countywide System Charges	20,521	11,776	26,258	
2838 Special Dept Expense-1099 Reportable	311	1,571	800	
2840 Special Dept Expense	57,684	38,300	52,225	
2844 Training	655	10,000	20,000	
2931 Travel & Transportation	2,945	4,000	8,500	
2932 Mileage	1,142	6,000	1,200	
2933 Lodging	4,868	5,000	5,000	
2941 County Vehicle Mileage	90,310	110,000	137,000	
2963 Program Meals			100	
2964 Meals/Food Purchases	1,526	1,500	1,600	
<b>Total Services &amp; Supplies</b>	<b>\$ 340,788</b>	<b>\$ 349,139</b>	<b>\$ 382,017</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 485,206	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 485,206</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3776 Contrib Auto Working Capital	\$	\$	\$ 28,000	\$
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>\$</b>	<b>\$ 28,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 36,676	\$
5404 I/T Maintenance - Services	94,538	96,599	110,892	
5550 I/T - Administration	441,226	403,689	462,781	
5552 I/T - MIS Services	322,843	442,075	527,345	
5555 I/T Prof/Special Services - Purchased	234			
5556 I/T - Professional Services	14,576	18,000	21,025	
5965 I/T Utilities	37,366	33,000	38,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 910,783</b>	<b>\$ 993,363</b>	<b>\$ 1,196,719</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$	\$ (15,000)	\$ (2,000)	\$
5004 I/T - Road Fund	(8,428)	(3,300)	(6,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (8,428)</b>	<b>\$ (18,300)</b>	<b>\$ (8,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,637,767</b>	<b>\$ 5,130,246</b>	<b>\$ 6,093,532</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 237,802</b>	<b>\$ 924,559</b>	<b>\$ 1,680,159</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity Adult System of Care - 42930

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 96,219	\$ 81,110	\$ 70,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 96,219</b>	<b>\$ 81,110</b>	<b>\$ 70,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6961 DeWitt Property Rent	\$ 1	\$	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 1</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7162 State Welfare Admin General	\$ 1,200	\$	\$	\$
7180 Federal Medicare - Clinic			5,022	
7187 State Aid Mental Health	5,351,665	5,893,267	6,403,000	
7193 State Aid Drug	1,214,086	1,550,391	2,079,773	
7232 State Aid - Other	371,603	423,412	416,876	
7239 State Welfare Title XX Social Services	1,685,934	2,439,400	2,606,312	
7260 Federal Aid - HRD CSBG	84	84		
7264 Federal Aid Medi-Cal	3,808,962	5,007,557	5,295,000	
7270 Federal Aid - M/H Drug	1,440,932	1,410,535	1,312,000	
7284 Aid from Other Counties	220,475	180,000	205,000	
7292 Aid from Other Governmental Agencies	17,380	43,608	24,000	
7323 Fed SAMHSA Funding	16,370	112,142	116,130	
7326 Federal - Other	581,735	582,000	575,000	
7327 Fed - PATH Grant	47,706	40,000	42,000	
7398 VLF Mental Health	80,527		80,527	
7400 State Aid Mental Health Realign	4,879,649	4,961,649	4,961,649	
7409 Federal Drug Medi-Cal Revenue	1,238,613	1,197,910	1,249,444	
7419 Federal Aid - CWS Title XIX	1,961,121	2,259,840	1,938,204	
7430 Sales Tax Realignment for Public Safety	816,200	1,259,771	1,173,118	
<b>Total Intergovernmental Revenue</b>	<b>\$ 23,734,242</b>	<b>\$ 27,361,566</b>	<b>\$ 28,483,055</b>	<b>\$</b>
<b>Charges for Services</b>				
8145 Court Fees/Costs	\$ 20	\$	\$	\$
8148 Estate Fees	27,452	4,078	6,000	
8164 Mental Health Patient Revenue	251,794	161,728	129,000	
8165 Mental Health Services	8,892	16,438	6,002	
8212 Other General Reimbursement	81,880	58,387	58,000	
<b>Total Charges for Services</b>	<b>\$ 370,038</b>	<b>\$ 240,631</b>	<b>\$ 199,002</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 250	\$	\$	\$
<b>Total Donations</b>	<b>\$ 250</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 2,430	\$ 2,236	\$	\$
8764 Miscellaneous Revenues	17,796	8,546	1,347,500	
<b>Total Miscellaneous Revenues</b>	<b>\$ 20,226</b>	<b>\$ 10,782</b>	<b>\$ 1,347,500</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8700 Other	\$	\$ 1,347,500	\$	\$
8954 Operating Transfers In	44,995	71,300	71,300	
<b>Total Other Financing Sources</b>	<b>\$ 44,995</b>	<b>\$ 1,418,800</b>	<b>\$ 71,300</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 24,265,971</b>	<b>\$ 29,112,889</b>	<b>\$ 30,170,857</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 11,182	\$ 39,548	\$ 39,548	\$
1002 Salaries and Wages	6,744,031	8,246,416	8,699,786	
1003 Extra Help	455,553	38,312	38,312	
1005 Overtime & Call Back	23,074	27,612	27,612	
1006 Sick Leave Payoff	42			
1010 Cafeteria Plans (Non-PERS)	177,013	433,692	441,068	
1017 Uniform Allowance	(19)			
1018 Taxable Meal Reimbursements	257			
1300 P.E.R.S.	1,457,001	1,820,660	1,947,874	
1301 F.I.C.A.	523,508	672,707	676,961	
1303 Other - Post Employment Benefits	700,113	843,545	498,180	

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity **Adult System of Care - 42930**

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
1304 Other - Post Emplmnt Charges (Up Front)	707,560	335,160	111,720	
1310 Employee Group Ins	1,121,607	1,322,877	1,540,654	
1315 Workers Comp Insurance	(154)	36,090	59,760	
1320 Retired Employee Grp Ins			770,538	
1325 401 (k) Employer Match	3,729	6,000	6,750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 11,924,497</b>	<b>\$ 13,822,619</b>	<b>\$ 14,858,763</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 176,251	\$ 201,098	\$ 211,715	\$
2052 Communication Services - Mobile Devices	8,150	7,782	7,966	
2068 Food	4,623		2,970	
2085 Household Expense		4,684	3,123	
2130 Insurance	97,600	39,002	39,002	
2140 Gen Liability Ins		109,743	106,893	
2271 Parts Installed	789			
2274 Delivery & Freight Charges	30			
2290 Maintenance - Equipment	1,892	2,459	1,663	
2291 Maintenance - Computer Equip		2,000	1,333	
2292 Maintenance - Software	26,844	36,000	36,000	
2415 Campus Services-PCGC			53,175	
2422 Medical, Dental & Lab Supp	92,276	94,600	78,000	
2431 Professional Dues	874	1,068	2,266	
2439 Membership/Dues	33,204	36,950	36,950	
2456 Misc Expense	316	8	47	
2481 PC Acquisition	1,997	73,100	87,200	
2511 Printing	68,579	70,625	66,807	
2516 Fed Drug Medical Program	921,977	1,197,360	1,124,500	
2521 Operating Supplies	68		275	
2522 Other Supplies	10,276	3,903	8,672	
2523 Office Supplies & Exp	55,359	49,713	42,081	
2524 Postage	32,724	31,743	36,338	
2555 Prof/Spec Svcs - Purchased	12,842,108	15,467,145	16,041,347	
2556 Prof/Spec Svcs - County	289,959	159,471	204,185	
2701 Publications & Legal Notices	441		858	
2709 Countywide System Charges	36,470	31,509	57,448	
2711 Rents & Leases - Auto	409	114	114	
2727 Rents & Leases - Bldgs & Impr	831,067	1,047,943	1,099,222	
2832 Election Outreach Costs			59	
2838 Special Dept Expense-1099 Reportable	61,572	580,252	430,000	
2840 Special Dept Expense	136,522	15,800	13,991	
2844 Training	12,886	7,274	12,886	
2848 Contract Employee Expense	2,345	3,655		
2860 Library Materials	1,489	634	3,150	
2931 Travel & Transportation	2,959	1,568	3,520	
2932 Mileage	54,589	39,806	39,806	
2933 Lodging	5,010	1,297	4,297	
2941 County Vehicle Mileage	83,115	82,198	93,530	
2963 Program Meals	966	1,379	1,379	
2964 Meals/Food Purchases	2,051	1,394	1,512	
2965 Utilities	133,732	203,197	192,241	
<b>Total Services &amp; Supplies</b>	<b>\$ 16,031,519</b>	<b>\$ 19,606,474</b>	<b>\$ 20,146,521</b>	<b>\$</b>
<b>Other Charges</b>				
3061 Transportation for Client	\$ 8,124	\$ 11,382	\$ 7,282	\$
3062 Client Ancillary Costs	(2,836)	3,030	12,000	
3078 Support & Care Medical	3,780,080	3,886,731	3,964,600	
3079 Support & Care Rent	462,101	465,296	448,042	
3080 Support & Care of Persons	26,573	15,638	126,000	
3081 Support & Care -Med, Dent&Lab Supplies			660	
3090 Aid to Indigents	80			
3095 Title XX Social Services Purch	180			
3551 Transfer Out A-87 Costs			610,815	
<b>Total Other Charges</b>	<b>\$ 4,274,302</b>	<b>\$ 4,382,077</b>	<b>\$ 5,169,399</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity **Adult System of Care - 42930**

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Other Financing Uses</b>				
3776 Contrib Auto Working Capital	\$ 21,802	\$ 88,000	\$ 27,500	\$
<b>Total Other Financing Uses</b>	<b>\$ 21,802</b>	<b>\$ 88,000</b>	<b>\$ 27,500</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 635,152	\$ 787,593	\$ 117,832	\$
5404 I/T Maintenance - Services	220,533	296,702	255,000	
5550 I/T - Administration	1,539,325	1,611,789	1,699,692	
5552 I/T - MIS Services	689,245	962,450	1,197,598	
5553 I/T - Revenue Services Charges	4,308	3,500	2,601	
5556 I/T - Professional Services	436,537	416,455	410,000	
5965 I/T Utilities	1,566	1,504	16,689	
<b>Total Intrafund Transfers Out</b>	<b>\$ 3,526,666</b>	<b>\$ 4,079,993</b>	<b>\$ 3,699,412</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (419,859)	\$ (457,403)	\$ (457,000)	\$
5002 I/T - County General Fund	(47,683)	(147,683)	(147,683)	
5011 I/T - Public Safety Fund	(3,731,967)	(3,851,731)	(3,934,600)	
<b>Total Intrafund Transfers In</b>	<b>\$ (4,199,509)</b>	<b>\$ (4,456,817)</b>	<b>\$ (4,539,283)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 31,579,277</b>	<b>\$ 37,522,346</b>	<b>\$ 39,362,312</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 7,313,306</b>	<b>\$ 8,409,457</b>	<b>\$ 9,191,455</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Health and Sanitation  
Activity Medical Clinics - 42950

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7170 Misc Health Revenue	\$ 11,667	\$	\$	\$
7179 Medi-Cal - Clinic	2,416,507	3,090,781	3,816,798	
7180 Federal Medicare - Clinic	207,903	235,000	283,729	
7223 State Aid - Family Planning	221,473	218,974	230,000	
7264 Federal Aid Medi-Cal	398,669	872,311		
7299 Aid from CFHC	90,727	95,669	103,140	
7355 Other State for Health	6,754	10,000	10,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ 3,353,700</b>	<b>\$ 4,522,735</b>	<b>\$ 4,443,667</b>	<b>\$</b>
<b>Charges for Services</b>				
8182 Health Fees	\$ 5,919	\$ 3,800	\$ 4,370	\$
8183 Clinic Registration Fees	154,260	181,500	143,750	
8189 Institution Care & Services	38,034	45,000	28,750	
8199 Clinic Fees & Ins	214,082	175,500	230,000	
8218 Forms and Photocopies	930	850	850	
<b>Total Charges for Services</b>	<b>\$ 413,225</b>	<b>\$ 406,650</b>	<b>\$ 407,720</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8746 Grants-Private Funds	\$ 50,000	\$	\$	\$
8764 Miscellaneous Revenues	18,223	15,250	20,000	
<b>Total Miscellaneous Revenues</b>	<b>\$ 68,223</b>	<b>\$ 15,250</b>	<b>\$ 20,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 115,000	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 115,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,950,148</b>	<b>\$ 4,944,635</b>	<b>\$ 4,871,387</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 2,800,396	\$ 3,255,125	\$ 2,961,617	\$
1003 Extra Help	909,299	516,057	430,419	
1005 Overtime & Call Back	19,639			
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	51,944	172,667	159,594	
1300 P.E.R.S.	641,397	712,899	667,195	
1301 F.I.C.A.	250,335	271,021	247,519	
1303 Other - Post Employment Benefits	256,225	294,121	168,948	
1304 Other - Post Employment Charges (Up Front)	148,960	148,960	186,200	
1310 Employee Group Ins	395,138	452,119	460,277	
1315 Workers Comp Insurance	(21)	16,706	23,200	
1320 Retired Employee Grp Ins			258,823	
1325 401 (k) Employer Match	1,628	1,500	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 5,476,940</b>	<b>\$ 5,841,175</b>	<b>\$ 5,565,292</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 95,607	\$ 80,228	\$ 138,000	\$
2052 Communication Services - Mobile Devices	40	360	360	
2130 Insurance	17,008	47,500	23,750	
2140 Gen Liability Ins		20,917	22,073	
2273 Parts	188			
2274 Delivery & Freight Charges			50	
2290 Maintenance - Equipment	365	500	500	
2291 Maintenance - Computer Equip		3,800	4,000	
2292 Maintenance - Software	6,421	65,000	153,346	
2408 Accounting Services	93		20	
2415 Campus Services-PCGC			29,733	
2422 Medical, Dental & Lab Supp	539,935	325,000	258,750	
2431 Professional Dues	2,385	2,000	2,000	
2439 Membership/Dues	2,592	700	3,000	
2456 Misc Expense	29			
2481 PC Acquisition	15,439	20,000	28,700	
2511 Printing	37,663	27,500	22,000	
2512 Laundry/Dry Cleaning			2,000	

Budget Unit **General Fund - 100**  
Function Health and Sanitation  
Activity Medical Clinics - 42950

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2522 Other Supplies	2,229	2,000	8,625	
2523 Office Supplies & Exp	35,760	35,000	40,250	
2524 Postage	11,590	11,975	12,313	
2555 Prof/Spec Svcs - Purchased	363,957	259,700	254,000	
2556 Prof/Spec Svcs - County	11,274	10,899	11,378	
2701 Publications & Legal Notices	1,309	1,000	1,000	
2709 Countywide System Charges	11,703	9,824	18,429	
2710 Rents & Leases - Equipment	484	500	500	
2724 Hazard Elimination & Safety	125		50	
2727 Rents & Leases - Bldgs & Impr	109,530	104,672	18,179	
2840 Special Dept Expense	12,914	20,000	56,625	
2844 Training	10,922	5,000	10,000	
2931 Travel & Transportation	361	7,000	7,000	
2932 Mileage	2,804	2,500	2,000	
2933 Lodging	1,937	1,850		
2941 County Vehicle Mileage	5,398	4,000	8,000	
2955 Prof & Spec Serv & Med	171,513	300,000	160,000	
2963 Program Meals	72	100	100	
2964 Meals/Food Purchases	379	750	750	
2965 Utilities	2,307	3,850	3,500	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,474,333</b>	<b>\$ 1,374,125</b>	<b>\$ 1,300,981</b>	<b>\$</b>
<b>Other Charges</b>				
3061 Transportation for Client	\$ 726	\$	\$	\$
3080 Support & Care of Persons	115,640	300,000	170,000	
3551 Transfer Out A-87 Costs			214,967	
3701 Equipment Depreciation		12,973	12,500	
<b>Total Other Charges</b>	<b>\$ 116,366</b>	<b>\$ 312,973</b>	<b>\$ 397,467</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 9,631	\$	\$ 10,000	\$
<b>Total Capital Assets</b>	<b>\$ 9,631</b>	<b>\$</b>	<b>\$ 10,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 230,501	\$ 277,002	\$ 47,799	\$
5404 I/T Maintenance - Services	154,804	194,993	171,269	
5550 I/T - Administration	678,429	577,334	803,454	
5552 I/T - MIS Services	571,611	622,457	804,270	
5553 I/T - Revenue Services Charges	1,181	1,000	1,000	
5556 I/T - Professional Services	87,179	50,750	35,000	
5965 I/T Utilities	61,489	53,000	62,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,785,194</b>	<b>\$ 1,776,536</b>	<b>\$ 1,924,792</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (124,929)	\$ (82,482)	\$ (82,482)	\$
5002 I/T - County General Fund	(132)			
<b>Total Intrafund Transfers In</b>	<b>\$ (125,061)</b>	<b>\$ (82,482)</b>	<b>\$ (82,482)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 8,737,403</b>	<b>\$ 9,222,327</b>	<b>\$ 9,116,050</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 4,787,255</b>	<b>\$ 4,277,692</b>	<b>\$ 4,244,663</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7158 State Welfare Admin Adoption Program	\$ 275,458	\$ 229,730	\$ 226,403	\$
7166 State Childrens Boarding Homes/Inst	1,798,782	2,598,803	1,848,000	
7187 State Aid Mental Health	3,752,711	4,355,127	6,311,938	
7232 State Aid - Other	52,494	1,341		
7239 State Welfare Title XX Social Services	6,419,180	6,817,619	8,025,209	
7264 Federal Aid Medi-Cal	1,225,956	1,357,750	1,835,000	
7270 Federal Aid - M/H Drug	22,719	173,000	22,000	
7292 Aid from Other Governmental Agencies	(36,627)			
7303 State Aid Child Abuse Prevention	91,579	92,489	91,149	
7323 Fed SAMHSA Funding	681,302	696,000	611,000	
7326 Federal - Other	(107,537)	107,386	117,000	
7393 VLF-Social Services	298,396	352,649	362,314	
7399 State Aid Public Asst Realign	4,496,222	4,022,913	4,687,106	
7404 State Aid Stabilization Realign		20,278	20,278	
7405 Federal Aid - Child Welfare Services	5,759,177	6,317,683	6,574,595	
7419 Federal Aid - CWS Title XIX	912,395	931,276	1,039,945	
7420 Federal Family Preservation Program	51,514	202,159	197,175	
7485 Federal Foster Care Administration	328,441	283,835	371,993	
7486 State Foster Care Administration	463,546	399,790	394,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ 26,485,708</b>	<b>\$ 28,959,828</b>	<b>\$ 32,735,105</b>	<b>\$</b>
<b>Charges for Services</b>				
8164 Mental Health Patient Revenue	\$ 6,323	\$	\$	\$
8179 Adoption Fees	2,200	5,000	2,000	
8193 Other Services	481	2,000	1,833	
8212 Other General Reimbursement	13,820	3,000	15,000	
<b>Total Charges for Services</b>	<b>\$ 22,824</b>	<b>\$ 10,000</b>	<b>\$ 18,833</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 843	\$ 745	\$	\$
8771 Subrogation Recovery	6,214			
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,057</b>	<b>\$ 745</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 91,491	\$ 51,000	\$ 126,000	\$
<b>Total Other Financing Sources</b>	<b>\$ 91,491</b>	<b>\$ 51,000</b>	<b>\$ 126,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 26,607,080</b>	<b>\$ 29,021,573</b>	<b>\$ 32,879,938</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 21,073	\$ 50,000	\$ 50,000	\$
1002 Salaries and Wages	9,361,684	10,754,385	11,360,076	
1003 Extra Help	347,707	256,346	256,347	
1005 Overtime & Call Back	478,673	238,988	238,989	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	267,018	598,678	628,811	
1018 Taxable Meal Reimbursements	1,581	3,000	3,000	
1300 P.E.R.S.	2,056,654	2,301,698	2,494,556	
1301 F.I.C.A.	767,789	946,222	950,795	
1303 Other - Post Employment Benefits	1,021,236	1,161,927	708,715	
1304 Other - Post Emplmnt Charges (Up Front)	670,320	372,400	297,920	
1310 Employee Group Ins	1,522,203	1,743,580	2,004,079	
1315 Workers Comp Insurance	(82)	47,598	97,092	
1320 Retired Employee Grp Ins			782,178	
1325 401 (k) Employer Match	2,488	4,500	4,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 16,520,344</b>	<b>\$ 18,479,322</b>	<b>\$ 19,877,058</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 248,640	\$ 262,602	\$ 289,579	\$
2052 Communication Services - Mobile Devices	17,795	13,845	20,806	
2068 Food	37,385	26,601	26,601	
2085 Household Expense	3,772	2,407	2,758	
2130 Insurance	1,329	3,904	3,904	

Budget Unit **General Fund - 100**  
Function Health and Sanitation  
Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2140 Gen Liability Ins		291,937	268,073	
2271 Parts Installed			525	
2290 Maintenance - Equipment	3,332	1,213	1,029	
2291 Maintenance - Computer Equip		3,002	3,002	
2292 Maintenance - Software	13,222	9,000	9,000	
2404 Maintenance Services	1,543	1,726	1,380	
2415 Campus Services-PCGC			35,113	
2422 Medical, Dental & Lab Supp	176,766	145,000	180,000	
2431 Professional Dues	140	980	980	
2439 Membership/Dues	7,651	2,190	7,855	
2456 Misc Expense	15,403	9,877	8,871	
2481 PC Acquisition	132,649	140,123	68,300	
2511 Printing	107,142	105,071	114,119	
2522 Other Supplies	24,580	21	26,148	
2523 Office Supplies & Exp	82,524	74,334	99,756	
2524 Postage	28,430	26,360	24,723	
2555 Prof/Spec Svcs - Purchased	4,554,650	4,799,961	7,752,653	
2556 Prof/Spec Svcs - County	77,207	51,233	77,000	
2701 Publications & Legal Notices	298		317	
2709 Countywide System Charges	51,298	44,685	70,298	
2711 Rents & Leases - Auto	1,024	881	881	
2727 Rents & Leases - Bldgs & Impr	789,720	903,201	837,000	
2770 Fuels & Lubricants	186			
2821 Small Equipment	161			
2822 Advertising	189			
2838 Special Dept Expense-1099 Reportable	5,556	80,620	80,620	
2840 Special Dept Expense	83,816	112,853	112,853	
2844 Training	31,097	12,629	12,629	
2848 Contract Employee Expense			1,805	
2860 Library Materials	2,020	4,587	7,103	
2931 Travel & Transportation	11,347	11,322	24,404	
2932 Mileage	115,268	74,671	98,836	
2933 Lodging	10,429	7,793	7,793	
2941 County Vehicle Mileage	203,718	208,435	268,553	
2963 Program Meals	14,606	12,830	9,650	
2964 Meals/Food Purchases	3,118	2,736	1,851	
2965 Utilities	51,672	53,157	15,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,909,683</b>	<b>\$ 7,501,787</b>	<b>\$ 10,571,768</b>	<b>\$</b>
<b>Other Charges</b>				
3061 Transportation for Client	\$ 103,185	\$ 63,211	\$ 105,000	\$
3062 Client Ancillary Costs	14,054	15,333	14,562	
3078 Support & Care Medical		2,000	2,000	
3079 Support & Care Rent	531,948	574,027	594,000	
3080 Support & Care of Persons	1,325,153	1,116,500	1,812,000	
3095 Title XX Social Services Purch	73,557	63,444	30,762	
3551 Transfer Out A-87 Costs			1,142,093	
<b>Total Other Charges</b>	<b>\$ 2,047,897</b>	<b>\$ 1,834,515</b>	<b>\$ 3,700,417</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3776 Contrib Auto Working Capital	\$ 56,437	\$ 59,000	\$ 109,000	\$
<b>Total Other Financing Uses</b>	<b>\$ 56,437</b>	<b>\$ 59,000</b>	<b>\$ 109,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 951,503	\$ 1,069,104	\$ 170,112	\$
5404 I/T Maintenance - Services	182,749	200,738	120,000	
5550 I/T - Administration	1,864,052	1,939,288	1,745,977	
5552 I/T - MIS Services	1,013,195	1,317,449	1,291,456	
5556 I/T - Professional Services	1,185,596	1,420,000	1,278,050	
5965 I/T Utilities	58,112	43,711	48,779	
<b>Total Intrafund Transfers Out</b>	<b>\$ 5,255,207</b>	<b>\$ 5,990,290</b>	<b>\$ 4,654,374</b>	<b>\$</b>

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

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$	\$ (218,000)	\$ (218,000)	\$
5002 I/T - County General Fund	(21,066)	(6,000)	(21,060)	
5011 I/T - Public Safety Fund	(193,381)	(184,000)	(201,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (214,447)</b>	<b>\$ (408,000)</b>	<b>\$ (440,060)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 30,575,121</b>	<b>\$ 33,456,914</b>	<b>\$ 38,472,557</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 3,968,041</b>	<b>\$ 4,435,341</b>	<b>\$ 5,592,619</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Client and Program Aid - 53020

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6869 Emergency Med Svc Penalties	\$ 608,074	\$ 670,000	\$ 575,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 608,074</b>	<b>\$ 670,000</b>	<b>\$ 575,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7144 Federal Public Assistance Program	\$ 19,914	\$ 15,000	\$ 15,000	\$
7166 State Childrens Boarding Homes/Inst	1,799,845	1,112,203	1,155,275	
7172 State Aid - Needy Children	7,857,661	4,897,255	6,842,768	
7187 State Aid Mental Health	105,430	133,916	134,000	
7239 State Welfare Title XX Social Services	443,936	436,971	560,400	
7243 Federal Aid - Interim Aid	183,539	100,000	100,000	
7244 Federal Aid - Emergency Assistance	509,885	250,000	490,000	
7245 Federal Aid - Children	1,867,264	4,648,000	2,916,400	
7246 Federal Aid - Children/BHI	1,293,985	1,237,800	1,860,000	
7264 Federal Aid Medi-Cal	3,757,820	2,000,000	175,000	
7306 Adoption Assistance IV-E - State	2,945,254	2,377,589	2,977,052	
7307 Adoption Assistance IV-E - Federal	2,283,026	2,163,000	2,220,000	
7399 State Aid Public Asst Realign	7,297,269	7,288,269	3,944,567	
7404 State Aid Stabilization Realign		71,722	71,722	
7419 Federal Aid - CWS Title XIX	597,373	663,429	540,000	
7498 ARRA/State Pass-through (Sub recipient)	15,834			
<b>Total Intergovernmental Revenue</b>	<b>\$ 30,978,035</b>	<b>\$ 27,395,154</b>	<b>\$ 24,002,184</b>	<b>\$</b>
<b>Charges for Services</b>				
8182 Health Fees	\$ 593	\$ 200	\$	\$
8198 Patient Care Other	340,859	125,000	10,000	
8212 Other General Reimbursement	22,857	15,000	3,000	
<b>Total Charges for Services</b>	<b>\$ 364,309</b>	<b>\$ 140,200</b>	<b>\$ 13,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8757 Welfare Repayments	\$ 5,477	\$ 8,000	\$ 6,000	\$
8759 Reimbursements - AFDC			47,000	
8760 Reimbursements - BHI	181	2,000	60,000	
8764 Miscellaneous Revenues	732			
<b>Total Miscellaneous Revenues</b>	<b>\$ 6,390</b>	<b>\$ 10,000</b>	<b>\$ 113,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 31,956,808</b>	<b>\$ 28,215,354</b>	<b>\$ 24,703,184</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2524 Postage	\$ 4	\$	\$	\$
2555 Prof/Spec Svcs - Purchased	544,709	550,000	570,000	
2709 Countywide System Charges	12,363	12,483	12,483	
<b>Total Services &amp; Supplies</b>	<b>\$ 557,076</b>	<b>\$ 562,483</b>	<b>\$ 582,483</b>	<b>\$</b>
<b>Other Charges</b>				
3025 County Share - IHSS	\$ 4,390,432	\$ 4,891,365	\$ 5,062,563	\$
3026 IHSS - Provider Benefits	1,100,400	1,100,400	1,100,400	
3030 Aid to Families - AFDC	9,510,097	9,800,000	9,660,000	
3035 Aid to Adoptive Children	5,964,501	6,200,000	6,000,000	
3040 Aid to Child - Foster	4,963,720	5,600,000	5,200,000	
3042 Emergency Asst AFDC-F/C	663,575	700,000	700,000	
3044 Aid to Child - F/C Extended	451,261	300,000	1,300,000	
3055 Aid to Families - Cal Fresh	929		3,000	
3062 Client Ancillary Costs	1,400	2,300	2,500	
3079 Support & Care Rent	22,344	12,201	2,500	
3080 Support & Care of Persons	8,021,480	4,000,000	1,332,520	
3081 Support & Care -Med, Dent&Lab Supplies	1,150,367	172,250	5,000	
3086 Aid to Refugees	12,333	10,000	11,000	
3090 Aid to Indigents	1,447,426	1,600,000	1,300,000	
3551 Transfer Out A-87 Costs			264,266	
<b>Total Other Charges</b>	<b>\$ 37,700,265</b>	<b>\$ 34,388,516</b>	<b>\$ 31,943,749</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 72,462	\$ 92,000	\$ 70,000	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 72,462</b>	<b>\$ 92,000</b>	<b>\$ 70,000</b>	<b>\$</b>

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

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Client and Program Aid - 53020

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures / Appropriations</b>	\$ 38,329,803	\$ 35,042,999	\$ 32,596,232	\$
<b>Net Cost</b>	\$ 6,372,995	\$ 6,827,645	\$ 7,893,048	\$

Budget Unit **General Fund - 100**  
Function Public Assistance  
Activity Human Services - 53070

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7145 Federal Health Admin	\$ 4,595,233	\$ 3,795,632	\$ 4,289,824	\$
7160 State Food Stamp Admin	3,467,884	4,087,364	3,890,740	
7162 State Welfare Admin General	1,094,214			
7169 Federal CalWin	502,200	1,272,738	1,272,738	
7174 State CalWin	898,944			
7182 State Welfare Med Admin	4,596,069	5,524,037	4,289,824	
7187 State Aid Mental Health	205,200	285,698	261,517	
7193 State Aid Drug	185,562	207,845	212,459	
7237 Federal Welfare Admin	5,822,039	10,574,535	9,946,892	
7240 Federal Admin Food Stamp Program	4,131,506	5,283,221	5,240,445	
7248 Federal WIC Admin		1,093,402	1,093,402	
7260 Federal Aid - HRD CSBG	102,682			
7264 Federal Aid Medi-Cal		1,452,668		
7322 Fed Nutrition Network		295,000		
7487 Federal Aid Child Care	1,119,555			
<b>Total Intergovernmental Revenue</b>	<b>\$ 26,721,088</b>	<b>\$ 33,872,140</b>	<b>\$ 30,497,841</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 5,008	\$ 1,000	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 5,008</b>	<b>\$ 1,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 26,726,096</b>	<b>\$ 33,873,140</b>	<b>\$ 30,497,841</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 9,021	\$ 150,000	\$	\$
1002 Salaries and Wages	8,523,120	13,028,750	13,643,838	
1003 Extra Help	424,078	113,552		
1005 Overtime & Call Back	210,509	25,000		
1010 Cafeteria Plans (Non-PERS)	256,719	676,583	659,613	
1011 Salary Savings			(2,047,213)	
1018 Taxable Meal Reimbursements	115	500	425	
1300 P.E.R.S.	1,873,323	2,753,403	2,565,520	
1301 F.I.C.A.	686,561	1,120,333	934,027	
1303 Other - Post Employment Benefits	1,211,298	1,851,320	950,008	
1304 Other - Post Employnt Charges (Up Front)	1,377,880	1,452,360	253,232	
1310 Employee Group Ins	1,860,539	2,907,592	2,681,041	
1315 Workers Comp Insurance	(101)	65,385	36,156	
1320 Retired Employee Grp Ins			830,801	
1325 401 (k) Employer Match	1,460	5,250	3,825	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 16,434,522</b>	<b>\$ 24,150,028</b>	<b>\$ 20,511,273</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 1,176	\$ 500	\$ 8,400	\$
2051 Communication Services - Telephone	391,693	360,000	420,000	
2052 Communication Services - Mobile Devices	10,602	3,000	14,000	
2140 Gen Liability Ins		60,485	49,846	
2290 Maintenance - Equipment	2,263	2,000	2,000	
2291 Maintenance - Computer Equip	11,165	12,000	12,000	
2292 Maintenance - Software		130,000	30,000	
2415 Campus Services-PCGC			29,188	
2431 Professional Dues	15			
2439 Membership/Dues	38,440	40,000	40,000	
2481 PC Acquisition	102,310	45,000	10,000	
2511 Printing	282,898	230,000	270,000	
2522 Other Supplies	2,970	8,000	8,000	
2523 Office Supplies & Exp	81,212	103,000	100,000	
2524 Postage	211,755	230,000	230,000	
2553 CSA Management Fee	17,192	22,000	22,000	
2554 Commissioner's Fees	1,550			
2555 Prof/Spec Svcs - Purchased	2,572,181	2,829,711	2,677,533	
2556 Prof/Spec Svcs - County	16,232	15,000	15,000	

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

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Human Services - 53070

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2701 Publications & Legal Notices	1,421	2,000	2,000	
2709 Countywide System Charges	39,999	39,790	104,145	
2710 Rents & Leases - Equipment	14,332	10,000	10,000	
2727 Rents & Leases - Bldgs & Impr	821,767	942,400	1,036,000	
2838 Special Dept Expense-1099 Reportable	1,455	2,000		
2840 Special Dept Expense	39,699	30,000	20,000	
2844 Training	44,334	40,000	15,000	
2931 Travel & Transportation	2,217	1,000	1,000	
2932 Mileage	6,375	7,000	7,000	
2933 Lodging	7,858	5,000	5,000	
2941 County Vehicle Mileage	57,799	60,000	60,000	
2963 Program Meals	20			
2964 Meals/Food Purchases	3,182	3,000	3,000	
2965 Utilities	24,496	40,000	40,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 4,808,608</b>	<b>\$ 5,272,886</b>	<b>\$ 5,241,112</b>	<b>\$</b>
<b>Other Charges</b>				
3037 Subsidized Employment Program	\$ 132,975	\$ 120,000	\$ 188,000	\$
3061 Transportation for Client	271,930	227,607	280,000	
3062 Client Ancillary Costs	132,509	150,000	150,000	
3551 Transfer Out A-87 Costs			703,292	
<b>Total Other Charges</b>	<b>\$ 537,414</b>	<b>\$ 497,607</b>	<b>\$ 1,321,292</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 550,000	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 550,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5051 I/T - Communications	\$ 5,100	\$	\$	\$
5310 I/T Employee Group Insurance	725,864	895,309	278,008	
5404 I/T Maintenance - Services	98,624	105,721	175,000	
5550 I/T - Administration	2,496,558	2,949,437	3,127,260	
5552 I/T - MIS Services	1,339,367	2,212,502	2,589,718	
5556 I/T - Professional Services	537,779	546,403	546,403	
5844 I/T Training		2,000	2,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 5,203,292</b>	<b>\$ 6,711,372</b>	<b>\$ 6,718,389</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (7,004)	\$	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (7,004)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 27,526,832</b>	<b>\$ 36,631,893</b>	<b>\$ 33,792,066</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 800,736</b>	<b>\$ 2,758,753</b>	<b>\$ 3,294,225</b>	<b>\$</b>

Budget Unit Placer County Housing Authority Fund - 103  
 Function Health and Sanitation  
 Activity Housing Assistance Services - 53010

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 9,802	\$ 10,000	\$ 7,500	\$
6970 Investment Income	(6,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 3,802</b>	<b>\$ 10,000</b>	<b>\$ 7,500</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7265 Federal Aid Section 8 Housing	\$ 2,209,625	\$ 2,207,644	\$ 2,179,877	\$
7292 Aid from Other Governmental Agencies	16,136	16,000	4,000	
<b>Total Intergovernmental Revenue</b>	<b>\$ 2,225,761</b>	<b>\$ 2,223,644</b>	<b>\$ 2,183,877</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 60	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 60</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,229,623</b>	<b>\$ 2,233,644</b>	<b>\$ 2,191,377</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 119,498	\$ 124,626	\$ 125,859	\$
1005 Overtime & Call Back	363			
1010 Cafeteria Plans (Non-PERS)	3,861	7,478	7,552	
1300 P.E.R.S.	25,902	25,922	27,437	
1301 F.I.C.A.	9,922	10,766	10,206	
1303 Other - Post Employment Benefits	14,708	8,664	8,664	
1310 Employee Group Ins	9,134	8,263	8,609	
1315 Workers Comp Insurance		137	159	
1320 Retired Employee Grp Ins			42,274	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 183,388</b>	<b>\$ 185,856</b>	<b>\$ 230,760</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 4,265	\$ 4,300	\$ 4,300	\$
2140 Gen Liability Ins		448	421	
2292 Maintenance - Software	5,022	5,000	5,500	
2439 Membership/Dues	2,376	400	400	
2511 Printing		100	100	
2523 Office Supplies & Exp			500	
2524 Postage	1,148	1,000	1,400	
2550 Administration	3,419	2,000	6,000	
2555 Prof/Spec Svcs - Purchased	328	8,000		
2556 Prof/Spec Svcs - County	69	70	76	
2701 Publications & Legal Notices	430	300	300	
2709 Countywide System Charges	1,272	600	2,249	
2840 Special Dept Expense	4,348	3,000	3,000	
2844 Training		3,320	3,000	
2931 Travel & Transportation	31	100	100	
2932 Mileage		200	200	
2941 County Vehicle Mileage	4,380	4,500	5,000	
2964 Meals/Food Purchases	204	200	200	
<b>Total Services &amp; Supplies</b>	<b>\$ 27,292</b>	<b>\$ 33,538</b>	<b>\$ 32,746</b>	<b>\$</b>
<b>Other Charges</b>				
3079 Support & Care Rent	\$ 2,022,787	\$ 2,045,954	\$ 2,100,000	\$
3080 Support & Care of Persons	15,145	17,000	16,000	
3551 Transfer Out A-87 Costs	30,797	31,165	14,042	
<b>Total Other Charges</b>	<b>\$ 2,068,729</b>	<b>\$ 2,094,119</b>	<b>\$ 2,130,042</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$ 12,503	\$ 15,512	\$ 2,083	\$
5550 I/T - Administration	19,112	18,312	16,689	
5552 I/T - MIS Services	(635)			
5556 I/T - Professional Services	204	700		
<b>Total Intrafund Transfers Out</b>	<b>\$ 31,184</b>	<b>\$ 34,524</b>	<b>\$ 18,772</b>	<b>\$</b>

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

Budget Unit **Placer County Housing Authority Fund - 103**  
 Function Health and Sanitation  
 Activity Housing Assistance Services - 53010

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ 330	\$	\$	\$
5015 I/T - PC Housing Authority Fund	(25)			
<b>Total Intrafund Transfers In</b>	\$ 305	\$	\$	\$
<b>Total Expenditures / Appropriations</b>	\$ 2,310,898	\$ 2,348,037	\$ 2,412,320	\$
<b>Net Cost</b>	\$ 81,275	\$ 114,393	\$ 220,943	\$