

PROBATION DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2014-15					
ADMINISTERED BY:		CHIEF PROBATION OFFICER			
Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2013-14
PUBLIC SAFETY FUND Probation Office - Fund 110	\$ 22,050,119	\$ 23,577,272	\$ 23,799,307	\$ 23,666,444	0.4%
INTERNAL SERVICE FUND Correctional Food Services* - Fund 250/300	\$ 2,926,008	\$ 3,149,496	\$ 3,226,268	\$ 3,247,177	3.1%
TOTAL ALL FUNDS	\$ 24,976,127	\$ 26,726,768	\$ 27,025,575	\$ 26,913,621	0.7%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Probation Office - Fund 110	144	143	143	143	0%
Correctional Food Services - Fund 250/300	13	13	13	13	0%
TOTAL FUNDED POSITIONS	157	156	156	156	0%
TOTAL ALLOCATED POSITIONS	158	157	157	157	0%

Mission Statement

The mission of the Probation Department is to promote the safety of the citizens of Placer County by conducting investigations for the court, enforcing court orders, ensuring victims’ rights, engaging in crime prevention partnerships, and facilitating the resocialization of offenders through the use of evidence-based supervision and best practices.

Department Comments

Probation continues to contribute to the overall effectiveness of the criminal justice system through cost effective business practices and collaborative partnerships with the Court, District Attorney, Public Defender’s office, Sheriff’s Department, local police departments, Health and Human Services, Placer County Office of Education, and local treatment providers.

The coming fiscal year of 2014 – 2015 will be the year we open our new Placer Re-entry Program or PREP. This facility will be adjacent to our current offices in the Santucci Justice Center. The facility will consist of a large and small meeting room for classes, a computer lab to provide educational and job search assistance, as well as two interview rooms. This facility will be used as a center to insure provision of evidence based programs as needed, based on individualized case plans for each offender. Criminal Justice and Health and Human Services staff will work to provide a continuum of services to insure consistency of evidence based programs from the time an offender is in custody, through to their release from custody and while supervised in the community by our staff, until they are no longer under the purview of the criminal justice system.

Probation

Adult Services is comprised of three core functions: Court Services, Supervision Services, and Adult Alternative Sentencing. Court Services staff conducts Pre-Sentence Investigations, and provided the court with over 1660 (a 28% increase from the prior year) comprehensive reports with recommendations on sentencing, treatment, community supervision, and victim restitution.

As mentioned last year, with the 2011 passage of AB109, Public Safety Realignment, Adult Services assumed responsibility for Post Release Community Supervision (PRCS) offenders who have completed their sentences with the California Department of Corrections and Rehabilitation. These offenders present unique challenges including homelessness, a lack of resources, broken family connections, and a critical need for services to enhance their opportunities for success. Our officers are committed to enhancing public safety through intensive community supervision services, appropriate case planning, and collaborative partnerships with our law enforcement community. During fiscal year 2013, Adult Services supervised over 3,300 offenders, conducted approximately 10,400 home contacts and 19,950 office contacts, and filed over 1,000 violations of probation. In addition, Adult Services administered in-house programming such as Job Seekers, Courage to Change, Independent Living Skills, and others to 457 adult offenders (an increase of 72% over the prior year) with an 81% successful completion rate.

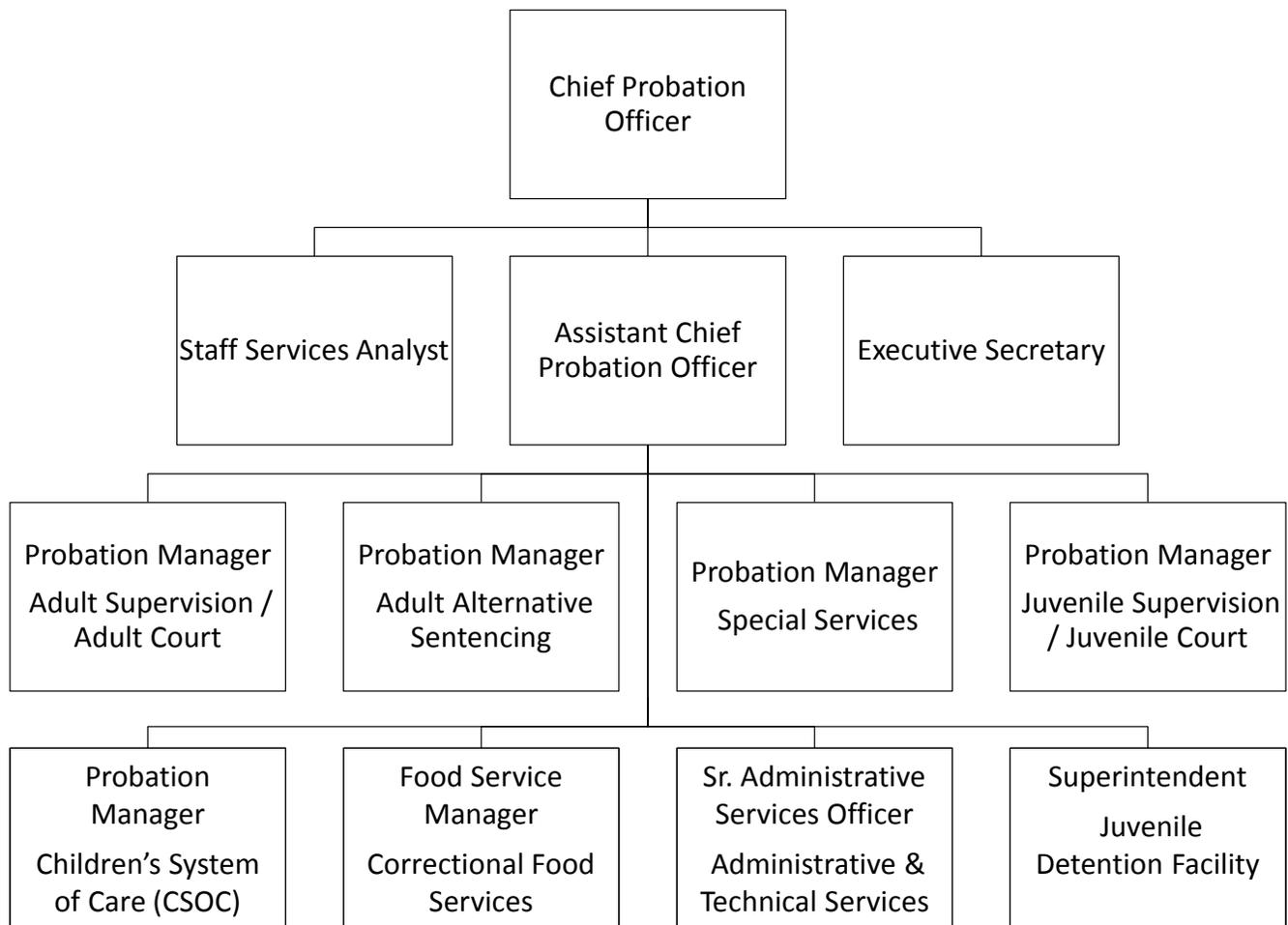
Alternative Sentencing provides opportunities for carefully screened offenders to serve their sentence on one of Probation's community programs, such as Electronic Monitoring (EM) and Adult Work Release (AWR). Electronic monitoring participants are confined to their residences and monitored through GPS devices, where they receive intensive supervision, random drug testing, and are subject to search and seizure. The program allows participants to retain their employment and participate in evidence-based treatment programming to enhance their likelihood of success. The AWR provides offenders the opportunity to complete their sentences while working at one of our approved community worksites. Use of these alternative sentencing programs equated to 64,468 in jail bed days saved (a 65% increase from the prior year) over the last year. If these programs were not in place, approximately 176 additional offenders per day would need to be housed in the Placer County Jail.

Juvenile Services staff works closely with youth and their families, juvenile justice agencies, law enforcement, schools, community-based treatment organizations, and victims of crime to ensure accountability while providing early intervention and prevention services to youth in the justice system. Through the Children's System of Care collaborative, out-of-home placements have been reduced in recent years with 19 minors currently placed.

The 78 bed Juvenile Detention Facility (JDF) continues to operate in an efficient and cost effective manner. We continue to staff based upon population and actively engage the Courts to use alternatives to custody as appropriate while insuring the public's safety.

The Correctional Food Services division insures all persons held in custody by Placer County law enforcement are fed in accordance with federal and state mandates. With 13 full-time staff, augmented with inmate labor, approximately 62,000 meals were served monthly over the past year. Offender participation provides meaningful work related experience, increasing their ability to gain or retain employment upon their release from custody. Approximately 30 offenders per month (a 20% increase from the prior year) complete an in-house culinary program and receive a safety and sanitation certification that may also be used to strengthen employment opportunities.

PROBATION DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides \$23,666,444 for the Probation Department, a 3.4% increase from the previous year. Funding is included for 143 position allocations, no change from the prior year.

Public Safety Sales Tax revenue trends continue to improve with FY 2014-15 revenues budgeted at \$4.6 million, a \$143,179 increase over prior year Final Budget of \$4.5 million. Public Safety Realignment Revenues are budgeted at \$1.9 million, an \$116,506 decrease from FY 2013-14. Other significant revenue adjustments include: General Fund Contribution of \$12.3 million is increased from the prior year amount of approximately \$11.6 million.

The Probation Department has \$347,968 in supplemental requests, all related to staffing and equipment necessary for the opening of the Placer Re-Entry Facility.

The FY 2014-15 Food Services Proposed Budget of \$3,247,177 provides funding for 13 existing staff that will provide approximately 725,000 meals to the County's juvenile and adult institutions at a cost flat from the prior year at \$3.77 per meal.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 354.

Probation Office 22050
Public Protection Service System

Probation Administrative Services Program Purpose: Administrative Services provides operational support to the department and each of the key divisions embedded throughout the organization. This operational area is comprised of four programs: special services, clerical, fiscal, and information technology.

Juvenile Probation Services Program Purpose: The Probation Department's juvenile services is organized to provide a continuum of services for youth at all stages of the criminal justice system, from early Delinquency/ Crime Prevention, Court Services, Detention and Treatment Services, Alternative Dispositional Options, and Supervision Services. Under the auspices of these five programs fall different services designed to redirect behavior, provide accountability, promote family reunification and provide safety to the community.

Adult Probation Services Program Purpose: The Probation Department's adult services are organized to provide a continuum of services for adults at all stages of the criminal justice system, from Court Services, Pre-Trial Services, Alternative Sentencing and Community Supervision. Under the auspices of these four programs fall different services designed to assist the Court, redirect and supervise appropriate offenders in the community, hold offenders accountable, while redirecting behavior and providing safety to the community.

Program Comments:

ADMINISTRATIVE PROGRAMS:

Special Services includes Training Coordination to ensure state compliance of training activities, as well as Investigations (both pre-employment/volunteer and internal affairs). Clerical involves administrative support of sworn activities in each area of the department. Fiscal involves budget preparation and monitoring, as well as processing payroll, grant claims, receivables and payables for the department. Information Technology (IT)

Probation

provides support of all day to day IT related needs and our Probation case management system with is designed to track and monitor both adult and juvenile offenders under our supervision.

JUVENILE PROGRAMS:

Delinquency/ Crime Prevention Services include: diversion services that target youth who are beyond parental control or otherwise at risk of delinquency such as We Are Teens Always Helping (WATAH) and the Placer County Sheriffs Activities League; Probation involvement in School Attendance Mediation meetings to address truancy and other out of control behaviors; Informal Probation (usually for no longer than six months) used to insure substance issues are dealt with, victim restitution or Community Service is completed or to insure a student completes needed educational components; and finally the Crisis Resolution Center which provides services to pre-delinquent youth and their families in order to prevent the youth from entering the criminal justice system.

Juvenile Court Services prepare written reports for the courts with information on a minor's socio-economic background, school and community history, any prior probation history, and other relevant information. The report includes the Probation officers dispositional recommendation, including the terms of probation the officer feels will be most effective for community safety, the rehabilitation of the minor and to help make restitution to the victim. The Probation Officers also complete the evidence based Juvenile Assessment Intervention System (JAIS) designed to create and implement case plans focused on addressing the youths identified criminogenic indicators in addition to social and educational needs.

Juvenile Alternative Dispositional Options allow minors to be placed on any of several different programs in lieu of or in addition to confinement time. There are several options available either as alternatives to custody or as additional terms and conditions of Probation. These options include home supervision, electronic (GPS) monitoring and juvenile work project. These solutions may be employed while awaiting further Court hearings or as a tool to hold minors accountable while encouraging them to develop the needed support and habits for success in their home environment.

The Juvenile Detention Facility (JDF) is a 24-hour secure detention facility designed to house male and female minors who are pending court, sentenced or awaiting placement. The facility also houses juveniles who have been charged as adults or who have been found unfit for Juvenile Court. The facility is staffed with Probation Officers, medical staff, teaching staff from the Placer County Office of Education, and a full time Client Services Practitioner. Programming within the facility includes education, health, mental health and special programs. Programming is designed to provide minors opportunities and direction to change their behavior in order to promote successful transition back into the community and reunification with their families. At times a minor or family is beyond the need of local resources and a minor will be placed in a group home for residential treatment or a camp or ranch for supervision, behavior modification and treatment. These costly, out of home placements are a last resort and avoided by the array of interventions employed by the probation department and partner agencies.

Probation Officers assigned to Juvenile Supervision Services, monitor juvenile offenders placed on formal probation in the community. Minors who have been placed on probation receive a risk/needs assessment to determine the type and/or of level of service needed and then placed on appropriate levels of supervision based on their individualized case plan. Juvenile Probation Officers interact with the minor and family, promoting education, individual counseling, and family reunification. In addition, juvenile supervision services includes the monitoring of each minor's terms and conditions of probation which may include: enforcing curfews, school attendance, substance abuse counseling, drug and alcohol testing, gang conditions, stay away orders, and the collection of victim restitution.

ADULT PROGRAMS:

Court Services consist of Probation Officers preparing written reports for the courts with information on an offender's socio-economic background, work and community history, any prior probation history, previous arrest history and other relevant information. The report includes the Probation officer's dispositional recommendation,

Probation

including the terms and conditions of probation the officer feels will be most effective for community safety, the rehabilitation of the offender and to help make restitution to the victim. The Probation Officer will also complete the evidence based Ohio Risk and Needs Assessment and use this information to create and implement a case plan focused on addressing the offender's identified criminogenic indicators.

Pretrial Services perform a variety of functions that are critical to effective operations of our local criminal justice system, by assisting the court in making prompt, fair and effective release/detention decisions utilizing the Virginia Pre-Trial Risk Assessment which is designed to minimize the risk of nonappearances at court proceedings, the risks to public safety and to individual persons. Pretrial Services provides community supervision to those pending court. Specific service modes include: Supervised Own Recognizance, Home Confinement and Electronic (GPS) Monitoring. Pretrial Probation Officers enforce the terms and conditions of release that may include: making court appearances, abstaining from the use of alcohol and drugs, drug and alcohol testing, search and seizure, stay away orders, and special conditions ordered by the Court.

Alternative Sentencing programs create and maintain community based alternatives to incarceration. Programs are designed to hold offenders accountable while promoting public safety in the community. Program participants are able to complete their Court ordered sentence under direct Probation Officer supervision while retaining employment and ties to the community. Specific service modes for post-conviction participants include: Electronic (GPS) Monitoring, Work Release, Drug Court or Adult Placement. Alternative Sentencing Probation Officers enforce program conditions that may include: abstaining from the use of drugs and alcohol, drug and alcohol testing, search and seizure, stay away orders, monitoring and tracking community worksites, counseling programs as well as monitoring offenders participating in residential drug treatment programs.

Community Supervision provides structure and accountability for those offenders released back into our community after being granted formal probation or released under Parole Realignment (Post Release Community Supervision/Mandatory Supervision). Probation Officers conduct the Ohio Risk and Needs Assessment, develop case plans based on these findings, and supervise offenders in the community to ensure compliance with the terms and conditions of release. Probation's use of evidence-based supervision and treatment practices improves the likelihood of successful transitions by offenders back into our communities. Specific service modes for offenders under community supervision include: High-Medium and Low risk caseloads, DUI, DV and Sex Offender caseloads. Offenders identified to pose the greatest risk to public safety are placed on a specialized joint task force caseload (Special Investigations Unit) comprised of Probation Officers, Sheriff's Deputies, and officers from the cities of Roseville, Rocklin and Auburn. Together, our community supervision officers enforce the terms and conditions of release that may include: Office contacts, random home visits, drug and alcohol tests, tracking and monitoring evidence based programming, DUI terms, Sex Offender terms, Elder Abuse terms, Domestic Violence terms, weapon prohibitions, restraining orders, and the collection of victim restitution. Probation Officers also conduct warrant sweeps in order to track down and arrest absconded offenders, holding them accountable, bringing them back before the justice system.

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

- Decrease of \$130,000 in Equipment due to one-time camera purchase.
- Decrease of \$69,200 in Contribution to Auto Working Capital, due to one-time vehicle purchases.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of \$506,855 in Salary and Benefits due to increases in Salary & Wages, PERS rates, Employee Group Insurance and funding for an administrative legal clerk.
- A net zero adjustment, Retiree Health Insurance costs of \$498,029 are moved into Salaries and Benefits.
- Increase of \$133,623 in Services and Supplies due to contracts and equipment for the new Placer Re-Entry Facility.
- Decrease of \$66,505 in A-87 costs.
- Increase of \$143,179 in Public Safety Sales Tax.

Probation

- Increase of \$618,127 in General Fund Contribution.
- A net zero adjustment, Operating Transfer In was combined with Contributions from General Fund.

Food Services Program (Internal Service Fund) 02030 Public Protection Service System

Program Purpose: Correctional Food Services (CFS) insures all persons held in custody by Placer County law enforcement (adult or juvenile) are fed in accordance with federal and state mandates.

Program Comments: Correctional Food Services workers supervise adult inmate work crews while preparing meals for the inmate population. CFS uses a cook chill system to produce meals in bulk quantities serving the entire inmate population.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase of \$145,683 in Salary and Benefits due to increase in Salary & Wages, PERS rates and Employee Group Insurance.
- Increase of \$150,800 in Food Service Sales, due to a projected increase in inmate meals.

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	\$ 561	\$	\$	\$
Total Fines, Forfeits & Penalties	\$ 561	\$	\$	\$
Rev from Use of Money & Property				
6950 Interest	\$ 174	\$	\$	\$
Total Rev from Use of Money & Property	\$ 174	\$	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 2,016,436	\$ 2,191,252	\$ 2,350,000	\$
7239 State Welfare Title XX Social Services	(1,499)			
7273 Other Governments-Placer County	143,129			
7310 State Aid-Crime Prevention Act of 2000		1,000,000	1,000,000	
7311 Federal - Emergency Asst - Admin	5,332	460,000	475,000	
7326 Federal - Other	(71,496)			
7424 State Aid - Public Safety Services	4,376,712	4,490,444	4,633,623	
7430 Sales Tax Realignment for Public Safety	1,472,628	1,993,763	1,877,257	
7467 State Aid Supplemental Law Enforcement	1,266,149			
Total Intergovernmental Revenue	\$ 9,207,391	\$ 10,135,459	\$ 10,335,880	\$
Charges for Services				
8153 Law Enforcement Services	\$ 171,120	\$ 200,000	\$ 200,000	\$
8186 Juv Sealments Fee	7,410	20,000	20,000	
8187 Pre-Sentence Investigation Report	23,770	40,000	40,000	
8189 Institution Care & Services	100,274	125,000	125,000	
8193 Other Services	150			
8219 Casino - Sales Tax In Lieu	16,499			
8237 Special Transit Fares	(680)			
8245 Adult Work Release	131,787	150,000	150,000	
8267 Electronic Monitoring	162,936	170,000	170,000	
8790 Program Income	1,300			
Total Charges for Services	\$ 614,566	\$ 705,000	\$ 705,000	\$
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 7,106	\$ 10,000	\$	\$
8762 State Compensation Insurance Refund	33,994	10,000	10,000	
8764 Miscellaneous Revenues	(93,398)	6,000	10,000	
8771 Subrogation Recovery	3,927			
Total Miscellaneous Revenues	\$ (48,371)	\$ 26,000	\$ 20,000	\$
Other Financing Sources				
8700 Other	\$ 73	\$	\$	\$
8779 Contributions from General Fund	10,674,466	10,534,593	12,267,704	
8954 Operating Transfers In	1,438,819	1,114,984		
Total Other Financing Sources	\$ 12,113,358	\$ 11,649,577	\$ 12,267,704	\$
Total Revenue	\$ 21,887,679	\$ 22,516,036	\$ 23,328,584	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 609	\$ 1,500	\$ 750	\$
1002 Salaries and Wages	8,341,369	9,279,294	9,491,283	
1003 Extra Help	189,592	175,000	175,000	
1005 Overtime & Call Back	235,135	206,000	206,000	
1006 Sick Leave Payoff		60,000	30,000	
1007 Comp for Absence-Illness	71,285	45,000	45,000	
1010 Cafeteria Plans (Non-PERS)	204,380	445,004	448,483	
1018 Taxable Meal Reimbursements	4,811	6,500	4,500	
1300 P.E.R.S.	2,557,372	2,855,764	2,953,506	
1301 F.I.C.A.	656,745	773,055	719,765	
1303 Other - Post Employment Benefits	953,781	622,735	615,144	
1304 Other - Post Emplmnt Charges (Up Front)	297,920	260,680	148,960	
1310 Employee Group Ins	1,461,711	1,616,970	1,858,029	
1315 Workers Comp Insurance		71,934	156,141	
1320 Retired Employee Grp Ins			498,029	
1325 401 (k) Employer Match	5,466	7,500	6,750	

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Salaries & Benefits	\$ 14,980,176	\$ 16,426,936	\$ 17,357,340	\$
Services & Supplies				
2004 Service & Supply Savings	\$ 107	\$	\$	\$
2020 Clothes & Personal Supplies	11,153	15,000	12,000	
2050 Communication Services - Radio	45,659	59,000	44,340	
2051 Communication Services - Telephone	141,592	140,000	140,000	
2052 Communication Services - Mobile Devices	25,226	22,500	12,500	
2068 Food	233,245	264,117	217,305	
2085 Household Expense	66	1,000	500	
2140 Gen Liability Ins		106,826	103,244	
2273 Parts	1,703	2,000	1,000	
2274 Delivery & Freight Charges	1,791		1,000	
2290 Maintenance - Equipment	40,062	30,000	30,000	
2291 Maintenance - Computer Equip		14,000		
2415 Campus Services-PCGC			75,719	
2439 Membership/Dues	6,739	9,000	9,000	
2481 PC Acquisition	39,854	35,000	35,000	
2511 Printing	49,697	47,000	40,000	
2522 Other Supplies	14,829	15,000	14,000	
2523 Office Supplies & Exp	28,250	30,000	30,000	
2524 Postage	24,146	26,500	24,500	
2555 Prof/Spec Svcs - Purchased	894,985	1,712,200	1,823,167	
2556 Prof/Spec Svcs - County	224			
2701 Publications & Legal Notices	67			
2708 Rents & Leases - Computer SW	44,061	127,003	138,538	
2709 Countywide System Charges	32,831	30,331	60,287	
2710 Rents & Leases - Equipment	420	1,000	500	
2711 Rents & Leases - Auto	904			
2727 Rents & Leases - Bldgs & Impr	64,259	35,000	35,000	
2770 Fuels & Lubricants	24,555	30,000	25,000	
2838 Special Dept Expense-1099 Reportable	4,531	5,000	5,000	
2840 Special Dept Expense	366,470	76,750	65,000	
2844 Training	58,218	35,000	35,000	
2860 Library Materials	1,090	2,000	1,250	
2931 Travel & Transportation	1,713	5,000	2,500	
2932 Mileage	7,673	8,000	8,000	
2933 Lodging	6,554	8,000	7,000	
2941 County Vehicle Mileage	136,323	130,000	130,000	
2964 Meals/Food Purchases	2,891	5,000	5,000	
2965 Utilities	1,477	2,000	1,500	
Total Services & Supplies	\$ 2,313,365	\$ 3,029,227	\$ 3,132,850	\$
Other Charges				
3061 Transportation for Client	\$ 500	\$	\$	\$
3080 Support & Care of Persons	411,247	413,303	550,000	
3551 Transfer Out A-87 Costs	1,438,819	1,114,984	1,048,479	
3810 Lease Purchase Principal		7,000		
3830 Lease Purchase Interest		1,250		
Total Other Charges	\$ 1,850,566	\$ 1,536,537	\$ 1,598,479	\$
Capital Assets				
4451 Equipment	\$ 277,311	\$ 130,000	\$	\$
Total Capital Assets	\$ 277,311	\$ 130,000	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 250,000	\$	\$	\$
3776 Contrib Auto Working Capital	173,615	158,000		
Total Other Financing Uses	\$ 423,615	\$ 158,000	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 693,528	\$ 852,714	\$ 162,093	\$
5404 I/T Maintenance - Services	439,549	539,024	502,344	
5552 I/T - MIS Services	460,038	466,236	476,172	
5553 I/T - Revenue Services Charges	127,949	125,000	126,525	
5556 I/T - Professional Services	137,391			

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

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
5840 I/T Special Dept Expense	12,368			
5880 I/T-Public Safety Svcs	50			
5889 I/T-Medical Services	606,370	633,598	645,840	
5965 I/T Utilities	210,293	203,000	194,801	
Total Intrafund Transfers Out	\$ 2,687,536	\$ 2,819,572	\$ 2,107,775	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (446,185)	\$ (523,000)	\$ (530,000)	\$
5011 I/T - Public Safety Fund	(36,265)			
Total Intrafund Transfers In	\$ (482,450)	\$ (523,000)	\$ (530,000)	\$
Total Expenditures / Appropriations	\$ 22,050,119	\$ 23,577,272	\$ 23,666,444	\$
Net Cost	\$ 162,440	\$ 1,061,236	\$ 337,860	\$

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

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8189 Institution Care & Services	190			
8191 Food Service Sales	18,899	20,000	20,000	
8193 Other Services	2,642,511	2,582,450	2,733,250	
8212 Other General Reimbursement	429,622	432,828	417,664	
8764 Miscellaneous Revenues	958		1,000	
Total Operating Revenues	\$ 3,092,180	\$ 3,035,278	\$ 3,171,914	\$
Operating Expenses				
1001 Employee Paid Sick Leave	12,851		12,851	
1002 Salaries and Wages	566,678	633,284	610,837	
1003 Extra Help	111,074	113,461	113,461	
1004 Accr Compensated Leave	(11,950)			
1005 Overtime & Call Back	22,576	17,006	17,006	
1006 Sick Leave Payoff	9			
1010 Cafeteria Plans (Non-PERS)	16,628	17,000	33,972	
1300 P.E.R.S.	126,042	133,698	139,007	
1301 F.I.C.A.	51,836	58,588	56,710	
1303 Other - Post Employment Benefits	91,821	56,316	56,316	
1310 Employee Group Ins	146,953	149,926	180,164	
1315 Workers Comp Insurance		10,010	37,678	
1320 Retired Employee Grp Ins			76,220	
1325 401 (k) Employer Match			750	
2017 Uniforms	5,914		6,000	
2051 Communication Services - Telephone	3,642	6,700	6,700	
2052 Communication Services - Mobile Devices	393	300	500	
2068 Food	975,835	864,800	925,000	
2085 Household Expense	53,106	88,317	60,000	
2140 Gen Liability Ins		4,946	4,828	
2273 Parts	24		50	
2274 Delivery & Freight Charges	830		830	
2290 Maintenance - Equipment	55,222		55,500	
2291 Maintenance - Computer Equip		500	500	
2310 Employee Benefits Systems	55,590	68,180	13,854	
2404 Maintenance Services	51,888		73,418	
2405 Materials - Bldgs & Impr		73,418		
2431 Professional Dues	48			
2439 Membership/Dues	79	125	150	
2481 PC Acquisition	7,337	7,500	7,500	
2511 Printing	2,543	1,500	2,500	
2522 Other Supplies		1,600	1,000	
2523 Office Supplies & Exp	2,147	2,000	2,000	
2555 Prof/Spec Svcs - Purchased		86,689	86,689	
2556 Prof/Spec Svcs - County	3,183	7,500	7,500	
2708 Rents & Leases - Computer SW	885		1,000	
2709 Countywide System Charges	3,235	6,765	6,143	
2710 Rents & Leases - Equipment	360	1,000	500	
2838 Special Dept Expense-1099 Reportable		361	375	
2840 Special Dept Expense	284,167	343,750	343,750	
2844 Training	4,780	500	500	
2860 Library Materials	110		150	
2931 Travel & Transportation		700	700	
2932 Mileage	846		900	
2933 Lodging	479	100	500	
2941 County Vehicle Mileage	3,900	19,500	20,000	
2964 Meals/Food Purchases	232	250	250	
2965 Utilities	70,329	215,000	136,154	
3551 Transfer Out A-87 Costs	191,020	138,206	126,764	
3701 Equipment Depreciation	13,366	20,000	20,000	
Total Operating Expenses	\$ 2,926,008	\$ 3,149,496	\$ 3,247,177	\$
Operating Income (Loss)	\$ 166,172	\$ (114,218)	\$ (75,263)	\$
Non-Operating Revenue (Expenses)				
6950 Interest	1,364			
6970 Investment Income	(4,000)			

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

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
7232 State Aid - Other	9,124			
Total Non-Operating Revenue (Expenses)	\$ 6,488	\$	\$	\$
Income Before Capital Contributions and Transfers	\$ 172,660	\$ (114,218)	\$ (75,263)	\$
8954 Operating Transfers In	255,423		75,000	
Change in Net Assets	\$ 428,083	\$ (114,218)	\$ (263)	\$
Net Assets - Beginning Balance	154,452	582,534	468,316	
Net Assets - Ending Balance	\$ 582,534	\$ 468,316	\$ 468,053	\$