

SHERIFF-CORONER-MARSHAL APPROPRIATION SUMMARY Fiscal Year 2014-15					
ADMINISTERED BY:		SHERIFF-CORONER-MARSHAL			
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					
Sheriff Administration and Support - Fund 110	\$ 1,163,572	\$ 1,248,936	\$ 2,350,455	\$ 2,570,246	105.8%
Sheriff Support Services - Fund 110	\$ 8,511,589	\$ 9,246,277	\$ 11,956,980	\$ 11,983,648	29.6%
Sheriff Grant Program - Fund 110	\$ 2,902,802	\$ 5,010,095	\$ 4,120,240	\$ 3,995,694	-20.2%
Sheriff Corrections and Detention - Fund 110	\$ 37,946,333	\$ 38,234,675	\$ 36,673,570	\$ 36,037,649	-5.7%
Sheriff So Placer Jail Corrections & Detention - Fund 110	\$ 1,140	\$ 6,688,195	\$ 11,274,167	\$ 10,971,415	64.0%
Sheriff Protection and Prevention - Fund 110	\$ 30,519,388	\$ 30,232,638	\$ 29,932,489	\$ 28,764,990	-4.9%
Sheriff Tahoe Operations - Fund 110	\$ 10,081,479	\$ 10,761,181	\$ 10,660,112	\$ 10,464,405	-2.8%
Subtotal Public Safety Fund	\$ 91,126,303	\$ 101,421,997	\$ 106,968,013	\$ 104,788,047	3.3%
OTHER OPERATING FUNDS					
Automated Mobile & Fixed Asset Fingerprint - Fund 111	\$ 240,145	\$ 1,493,992	\$ 712,453	\$ 709,971	-52.5%
Placer Regional Auto Theft Task Force - Fund 111	\$ 370,657	\$ 375,200	\$ 388,910	\$ 388,910	3.7%
Subtotal Other Operating Funds	\$ 610,802	\$ 1,869,192	\$ 1,101,363	\$ 1,098,881	-41.2%
TOTAL ALL FUNDS	\$ 91,737,105	\$ 103,291,189	\$ 108,069,376	\$ 105,886,928	2.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Sheriff Administration and Support - Fund 110	35	36	31	31	-14%
Sheriff Support Services - Fund 110	50	51	52	52	2%
Sheriff Grant Program - Fund 110	17	16	16	16	0%
Sheriff Corrections and Detention - Fund 110	178	178	156	158	-11%
Sheriff So Placer Jail Corrections & Detention - Fund 110	0	36	53	53	47%
Sheriff Protection and Prevention - Fund 110	133	132	130	133	1%
Sheriff Tahoe Operations - Fund 110	46	47	46	46	-2%
Automated Mobile & Fixed Asset Fingerprint - Fund 111	0	0	0	0	n/a
Placer Regional Auto Theft Task Force - Fund 111	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	459	496	484	489	-1%
TOTAL ALLOCATED POSITIONS	471	507	508	508	0%

Mission Statement

The mission of the Placer County Sheriff’s Office is to maintain the quality of life we enjoy and to ensure our county is a safe place to live, work, and visit.

This will be accomplished through safeguarding individual liberties, building community partnerships, preventing crime, and resolving those crimes that do occur. We are also responsible for the professional care and custody of those confined within our jail facilities. Other duties include those of marshal, security of courts, and efficient investigation of coroner cases.

We are committed to this mission and conduct our responsibilities toward a goal of excellence and with dedication to the community we serve.

Department Comments

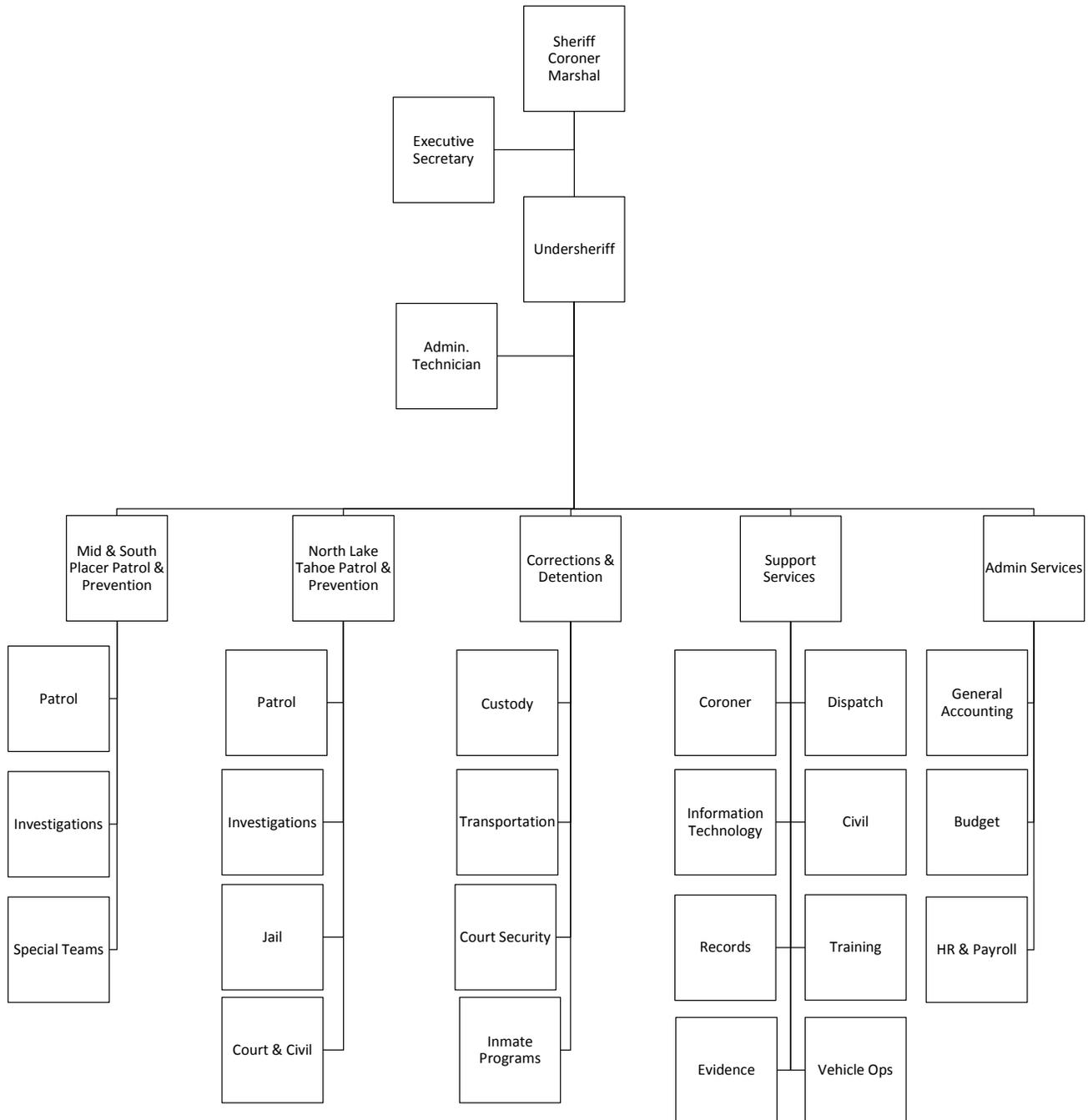
Providing the best public safety services with the resources available continues to be a priority for the Sheriff. Public safety is a core function within the County and a priority as stated by the Board of Supervisors. Financial constraints resulting from a struggling economy have hampered Sheriff's Office operations for the past several years. Although the fiscal climate has shown some signs of improvement, significant challenges continue to face the Sheriff's Office at both state and local levels. This budget reflects our ongoing effort to efficiently deliver the services our constituents expect while working towards the goal of long term financial sustainability. Priorities reflected in this budget include addressing the continuing impact of Public Safety Realignment and the transition to the South Placer Adult Correctional Facility (SPACF). Realignment caused a fundamental shift of responsibilities that continue to unfold. Appropriate resources such as staffing, technology, inmate housing and services are essential in meeting our responsibility to protect and maintain the quality of life in Placer County. We continue to adjust and reallocate limited resources to meet the demands of the ever changing public safety environment.

The Sheriff's Office continues to evaluate options for the next phase of utilizing SPACF and therefore, no expansion is planned for FY 2014-15. We will work with the CEO's office to explore funding options and expansion plans for inclusion in the FY 2015-16 proposed budget.

Full funding of allocated positions and funding to meet base operational needs are required to meet the above priorities. The Sheriff's Office continues to utilize cost saving strategies and is maximizing all external funding sources to get us through these difficult and changing economic times while moving forward with our public safety initiatives.

The Sheriff's Office continues to evaluate our operations and to incorporate efficiencies at every opportunity. We understand that the economic challenges facing the County cannot be met without constant refinements and adjustments to the methods and processes of delivering services. The Sheriff's Office looks forward to, and is committed to, working with the Board of Supervisors and County Executive Office to maximize resources and deliver the best possible public safety services within the available resources. The sluggish economy is challenging yet it also provides opportunities for efficiencies and innovation. We will continue to provide proactive solutions to delivering public safety services to the community.

SHERIFF – CORONER - MARSHAL



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides \$104,788,047 for the Sheriff's Office, representing a 3.3% increase over the previous year, including approximately \$11 million for the first full year of operations at the South Placer Adult Correctional Facility (SPACF). Funding is included for 489 position allocations, a decrease of seven from the prior year.

The proposed General Fund contribution for the Sheriff's budget is \$53,447,099, an increase of \$2.7 million (5.4%) over the prior year. Public Safety Sales Tax revenue trends continue to improve with FY 2014-15 revenues budgeted at \$27.8 million, an \$858,000 increase over prior year Final Budget of \$26.9 million. This revenue source will be re-evaluated at Final Budget. \$3.5 million in Public Safety Realignment Revenues, a decrease of \$253,000 from the prior year, offset anticipated expenditures related to Public Safety Realignment, including operational costs of \$3.4 million, and \$100,000 for the Sheriff's participation in the Special Investigations Unit (SIU).

Although the Sheriff's Net Budget has increased \$3.4 million over the prior year, the Net County Cost for this budget has decreased approximately \$688,000 due to a reduction in funded positions, as well as significant revenue increases in General Fund contribution and Public Safety Sales Tax (PSST).

The Sheriff's Office FY 2014-15 Submitted Budget included a reduction of 13 funded positions in order to meet their Base Budget. The Proposed Budget recommends re-funding five of those positions at a total annual cost of \$851,530. Additionally, the Proposed Budget includes funding for lease costs associated with 44 In-Car Cameras (\$74,000) and 70 replacement Personal Computers (\$20,000). Other funding requests submitted by the Department, but not recommended in the CEO Proposed Budget at this time total \$1.4 million.

APPROPRIATION SUMMARY

Below reflects program purpose for Agency appropriations as well as major budget adjustments. Further detail can be found beginning on page 377.

Sheriff Administration and Support 21930

Program Purpose: Provides overall Agency planning, policy direction, and general administration to all Sheriff's operations. Sustains human resources and personnel activities, fiscal management and supervision, meets centralized training requirements, maintains criminal justice technology systems, and provides vehicle, equipment and facility maintenance.

Major Budget Items: FY 2014-15 Proposed Budget

- \$154,864 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by a \$298,346 for increases to General Liability Insurance (\$76,113), Placer County Government Center Campus Services (\$77,495), and the A-87 cost allocation plan (\$144,738).
- Decrease \$33,737 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Increase a net \$630,870 for Salaries and Wages to re-fund five position allocations previously de-funded in Department Submitted Base Budget.
- Increase \$463,616 for Maintenance-Equipment for costs associated with Tiburon System maintenance.

Sheriff – Coroner - Marshal

- Decrease a net \$593,109 for Special Department Expense to reflect removal of one-time expenditures from the prior year, and new funding for In-Car Camera Leases (\$94,000) and PC Replacements (\$20,000).

Sheriff Support Services 21950

Program Purpose: Provides law enforcement support services to the patrol operations and serves other criminal justice partners and the public including records maintenance and administration, countywide dispatching, processes civil judgments, processes and maintains evidence, investigates and administers coroner's cases, and processes CCW permits.

Major Budget Items: FY 2014-15 Proposed Budget

- \$224,012 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs decreases this budget by a net \$378,406 for increases to the A-87 cost allocation plan (\$88,313) and Placer County Government Center Campus Services (\$38,828), and a reduction to General Liability Insurance (\$505,547).
- Increase \$822,753 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Increase \$398,545 for Salaries and Wages related to a new forensic Ppathologist allocation and equipment services worker.
- Increase \$479,900 for Equipment related to 12 replacement vehicle purchases and five Lease Capitalization charges.

Sheriff Grant Program 21780

Program Purpose: Facilitates and coordinates restricted and grant-funded programs. Programs funded by special and grant revenues include the Anti-Drug Enforcement program, the Drug Enforcement program, the Alcohol Beverage Control (ABC) program, Marine Patrol program, Citizens Options for Public Safety (COPS) supplemental law enforcement program, Rural Counties, Marijuana Suppression Program (MSP), California Multi-Jurisdictional Methamphetamine Enforcement Team (CAL-MMET) program, Office of Emergency Services Homeland Security equipment program, Justice Assistance Grant (JAG) program supporting special operations, and Asset Forfeiture program.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease \$755,640 for Salaries and Benefits related to one time expenditures funded by carryover grant funding in the prior year.
- Decrease \$174,036 for Professional Services Purchased due to removal of one time expenditures funded by carryover grant funding in the prior year.
- Decrease \$16,107 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- The countywide alignment of costs to programs decreases this budget by a net \$167,881 for reductions to the A-87 cost allocation plan (\$128,644) and Employee Group Insurance (\$43,035), and an increase for Placer County Government Center Campus Services (\$3,798).

Sheriff Corrections and Detention 22000

Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying, and housing inmates in a safe and secure environment. Provide

inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Items: FY 2014-15 Proposed Budget

- \$605,862 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by \$265,520 for Placer County Government Center Campus Services.
- Decrease \$109,522 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease \$1,014,246 for Salaries and Wages related to 14 position allocations transferred to the South Placer Adult Correctional Facility (SPACF).
- Increase \$2,746,500 for Contributions from the General Fund to reflect the Department-Wide increase in FY 2014-15.
- Increase \$857,570 for Public Safety Sales Tax revenue to reflect the Department-Wide increase in FY 2014-15.
- Decrease \$252,850 for Sales Tax Realignment for Public Safety (AB109) revenue to reflect Depart-Wide decrease in FY 2014-15 due to reduced State-Wide allocation.

So Placer Jail Corrections and Detention 22001
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Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying and housing inmates in a safe and secure environment. Provide inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Items: FY 2014-15 Proposed Budget

- The countywide alignment of costs to programs decreases this budget by a net \$60,131 for a decrease to Employee Group Insurance (\$104,636) and an increase to the A-87 cost allocation plan (\$44,505).
- Increase \$1,313,295 for Salaries and Wages related to full year funding for 50 position allocations.
- Increase a net \$2,649,470 for costs related to full year operation of the South Placer Adult Correctional Facility, including: Food (\$402,230), Building Maintenance Services (\$1,271,838), and Medical Services (\$975,402).

Sheriff Protection and Prevention 21800

Program Purpose: To provide a comprehensive array of law enforcement services, to the mid to South Placer County unincorporated area, and the City of Colfax and the Town of Loomis per contract, in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, and conduct community oriented policing programs within the community and the schools. The Air Operations unit provides aerial surveillance for deputies; routine patrol; photo, video and infrared surveillance; search and rescue missions; and prisoner transportation.

Major Budget Items: FY 2014-15 Proposed Budget

- \$705,831 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs increases this budget by a net \$246,123 for increases to General Liability Insurance (\$644,927) and Placer County Government Center Campus Services (\$40,791), and a reduction to the A-87 cost allocation plan (\$439,595).

Sheriff – Coroner - Marshal

- Decrease \$925,525 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease \$202,447 for Salaries and Wages.
- Decrease \$246,558 for Overtime and Call Back.
- Increase \$108,162 for State Aid – Mandated Cost revenues.
- Increase \$191,773 for Law Enforcement Services revenues.

Sheriff Tahoe Operations 21790

Program Purpose: To provide a comprehensive array of law enforcement services to the North Lake Tahoe Placer County unincorporated area in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, conduct community oriented policing programs within the community and the schools, maintain records, process civil judgments and provide custody, transportation and court security services.

Major Budget Items: FY 2014-15 Proposed Budget

- \$386,020 of Retiree Health Insurance within this appropriation is now displayed in the Salaries and Benefits component (net zero adjustment).
- The countywide alignment of costs to programs decreases this budget by \$267,947 for reductions to the A-87 cost allocation plan.
- Decrease \$289,438 for County Vehicle Mileage – expenditure transferred to Sheriff's Support Services appropriation for consolidation.
- Decrease \$30,000 for Training.

Automated Mobile & Fixed Fingerprint 21960

Program Purpose: This is a regional program with oversight provided by the Remote Access Network (RAN) Board to provide funding for the enhancement of automated fixed and mobile photo and fingerprint identification systems and technology for the collection, storage, and analysis of photo and fingerprint identification for fixed and mobile systems in support of effective investigation and prosecution of individuals who may be involved in crimes involving vehicles, particularly those driving under the influence of alcohol or drugs, or vehicular manslaughter.

Major Budget Items: FY 2014-15 Proposed Budget

- Decrease \$211,179 for Professional Services Purchased related to use of one-time fund balance carryover in the prior year.
- Decrease \$466,736 for Special Department Expense related to use of one-time fund balance carryover in the prior year.
- Decrease \$91,711 for Operating Transfer Out related to use of one-time fund balance carryover in the prior year.

Placer Regional Auto Theft Task Force 21970

Program Purpose: This is a regional task force established to investigate auto theft crimes that occur in Placer County and successfully identify, apprehend, deter, and prosecute criminal perpetrators.

Major Budget Items: FY 2014-15 Proposed Budget

- None

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Grants Program - 21780

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$	\$	197	\$ 200
Total Rev from Use of Money & Property	\$	\$	197	\$ 200
Intergovernmental Revenue				
7217 State Funded Cal-Met Grant	\$	\$	511,000	\$ 450,000
7232 State Aid - Other	551,973	664,788	625,678	
7259 Fed - Justice Asst. Grant (JAG)-Sheriff	23,241	23,193	20,000	
7326 Federal - Other	75,000	75,000	75,000	
7376 State Aid - OCJP Antidrug Abuse	124,145	167,563	136,909	
7437 State Aid OCJP-MSP	192,987	266,379	179,625	
7448 Federal Aid - Cops Ahead	323,986	579,456	633,152	
7459 Federal Aid - COPS	63,516			
7460 State Aid - ABC Grant	99,760	99,760	100,000	
7467 State Aid Supplemental Law Enforcement	178,116	198,000	198,000	
8782 Contributions from Oth Govt Agencies	153,214	566,657	569,879	
Total Intergovernmental Revenue	\$ 2,431,406	\$ 3,151,796	\$ 2,988,243	\$
Donations				
8755 Donation	\$ 2,791	\$ 20,000	\$ 20,000	\$
Total Donations	\$ 2,791	\$ 20,000	\$ 20,000	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 22,288	\$	\$	\$
Total Miscellaneous Revenues	\$ 22,288	\$	\$	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 126,433	\$ 153,036	\$ 352,737	\$
8780 Contributions from Other Funds	112,789	437,211	345,500	
8954 Operating Transfers In	497,101	603,178	274,000	
Total Other Financing Sources	\$ 736,323	\$ 1,193,425	\$ 972,237	\$
Total Revenue	\$ 3,192,808	\$ 4,365,418	\$ 3,980,680	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 838,437	\$ 1,785,974	\$ 1,273,188	\$
1005 Overtime & Call Back	243,549	176,435	186,356	
1010 Cafeteria Plans (Non-PERS)	2,495	4,934	5,012	
1017 Uniform Allowance	9,816	17,439	23,763	
1018 Taxable Meal Reimbursements	727			
1300 P.E.R.S.	270,333	719,551	452,751	
1301 F.I.C.A.	80,125	163,188	113,857	
1303 Other - Post Employment Benefits	77,994	73,644	73,472	
1304 Other - Post Employment Charges (Up Front)	186,200	37,240	74,480	
1310 Employee Group Ins	116,577	212,537	229,796	
1315 Workers Comp Insurance	22	8,486	11,113	
Total Salaries & Benefits	\$ 1,826,275	\$ 3,199,428	\$ 2,443,788	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 390	\$ 396	\$ 360	\$
2052 Communication Services - Mobile Devices	1,764	1,676	2,601	
2068 Food	1,283			
2130 Insurance	2,747	2,800	3,300	
2140 Gen Liability Ins	515	3,161	4,700	
2273 Parts	3,303	1,088		
2290 Maintenance - Equipment	18,220	7,661	11,600	
2405 Materials - Bldgs & Impr	12			
2415 Campus Services-PCGC			3,798	
2439 Membership/Dues	743			
2511 Printing	87			
2523 Office Supplies & Exp	39			
2555 Prof/Spec Svcs - Purchased	203,834	226,640	52,604	
2709 Countywide System Charges	2,605	4,145	7,018	
2710 Rents & Leases - Equipment	99,629	100,000	149,949	
2727 Rents & Leases - Bldgs & Impr	8,765	13,000	13,000	

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Sheriff Grants Program - 21780

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2770 Fuels & Lubricants	31,344	34,058	22,261	
2840 Special Dept Expense	157,642	486,101	396,074	
2846 Sheriff Training/Registration	26,519	22,850	10,056	
2849 Narcotics/Special Enforcement	11,333	2,500	37,500	
2931 Travel & Transportation	673			
2941 County Vehicle Mileage	20,577	16,107		
2964 Meals/Food Purchases	4,604	1,664	340	
Total Services & Supplies	\$ 596,628	\$ 923,847	\$ 715,161	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 26,482	\$ 185,873	\$ 57,229	\$
3810 Lease Purchase Principal	5,311	5,311		
3830 Lease Purchase Interest	1,137	1,137		
Total Other Charges	\$ 32,930	\$ 192,321	\$ 57,229	\$
Capital Assets				
4151 Buildings & Improvements	\$ 35,514	\$	\$	\$
4161 Intangible Assets	284,074	893,359	715,064	
4451 Equipment	105,039	42,506	18,000	
Total Capital Assets	\$ 424,627	\$ 935,865	\$ 733,064	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 93,170	\$ 93,170	\$ 93,170	\$
Total Other Financing Uses	\$ 93,170	\$ 93,170	\$ 93,170	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 45,279	\$ 60,560	\$ 17,525	\$
5404 I/T Maintenance - Services	1,803	2,395	2,300	
5550 I/T - Administration	138,818	198,109	138,919	
5555 I/T Prof/Special Services - Purchased	692,471	426,598	407,225	
5556 I/T - Professional Services	15,579	16,446		
5965 I/T Utilities	1,731	1,700	2,000	
Total Intrafund Transfers Out	\$ 895,681	\$ 705,808	\$ 567,969	\$
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$ (966,509)	\$ (1,040,344)	\$ (614,687)	\$
Total Intrafund Transfers In	\$ (966,509)	\$ (1,040,344)	\$ (614,687)	\$
Total Expenditures / Appropriations	\$ 2,902,802	\$ 5,010,095	\$ 3,995,694	\$
Net Cost	\$ (290,006)	\$ 644,677	\$ 15,014	\$

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Tahoe Operations - 21790

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 4,485	\$ 4,500	\$ 4,500	\$
Total Licenses, Permits & Franchises	\$ 4,485	\$ 4,500	\$ 4,500	\$
Fines, Forfeits & Penalties				
6849 Parking Fines	\$ 32,938	\$ 10,000	\$ 29,000	\$
6856 Other Court Fines	116			
Total Fines, Forfeits & Penalties	\$ 33,054	\$ 10,000	\$ 29,000	\$
Intergovernmental Revenue				
7424 State Aid - Public Safety Services	\$ 3,810,631	\$ 3,838,581	\$ 3,838,581	\$
7448 Federal Aid - Cops Ahead		195,152	195,152	
7479 Other Govts-Trial Courts	76,263	84,058	96,295	
Total Intergovernmental Revenue	\$ 3,886,894	\$ 4,117,791	\$ 4,130,028	\$
Charges for Services				
8116 NSF & Misc Fees	\$ 19	\$	\$	\$
8141 Civil Process Services		1,600		
8153 Law Enforcement Services	10,218			
8215 Administrative Support Services	600	600	2,400	
8218 Forms and Photocopies	2,765	2,400	3,050	
Total Charges for Services	\$ 13,602	\$ 4,600	\$ 5,450	\$
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 12,621	\$	\$	\$
8764 Miscellaneous Revenues	3,343			
Total Miscellaneous Revenues	\$ 15,964	\$	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$ 1,000	\$	\$
8779 Contributions from General Fund	6,571,110	6,587,062	6,593,265	
8954 Operating Transfers In	376,259	271,385		
8958 Capital Lease Proceeds	57,286			
Total Other Financing Sources	\$ 7,004,655	\$ 6,859,447	\$ 6,593,265	\$
Total Revenue	\$ 10,958,654	\$ 10,996,338	\$ 10,762,243	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 4,042,573	\$ 4,655,738	\$ 4,681,267	\$
1003 Extra Help	16,699	14,190	10,977	
1005 Overtime & Call Back	567,741	525,194	432,436	
1006 Sick Leave Payoff	46,679			
1007 Comp for Absence-Illness	27,458	28,523	28,523	
1010 Cafeteria Plans (Non-PERS)	14,476	22,036	21,995	
1011 Salary Savings		(180,000)		
1017 Uniform Allowance	49,032	53,344	50,716	
1018 Taxable Meal Reimbursements	1,916			
1300 P.E.R.S.	1,370,154	1,629,741	1,729,381	
1301 F.I.C.A.	320,332	403,193	397,600	
1303 Other - Post Employment Benefits	308,538	203,604	197,189	
1304 Other - Post Emplmnt Charges (Up Front)	148,960	74,480		
1310 Employee Group Ins	481,297	573,474	616,698	
1315 Workers Comp Insurance	(26)	109,218	228,308	
1320 Retired Employee Grp Ins			386,020	
1325 401 (k) Employer Match	100			
Total Salaries & Benefits	\$ 7,395,929	\$ 8,112,735	\$ 8,781,110	\$
Services & Supplies				
2004 Service & Supply Savings	\$	\$ (42,727)	\$	\$
2020 Clothes & Personal Supplies	1,023	800	1,050	
2051 Communication Services - Telephone	34,226	36,065	44,930	
2052 Communication Services - Mobile Devices	10,184	11,012	10,142	
2068 Food	30,899	31,593	19,491	
2085 Household Expense	2,417			
2140 Gen Liability Ins		30,431	28,523	
2273 Parts	17,668	8,075		

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Sheriff Tahoe Operations - 21790

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2279 Auto - Shop Supplies	223			
2290 Maintenance - Equipment	16,270	14,360	1,861	
2405 Materials - Bldgs & Impr	5,151			
2439 Membership/Dues	787	1,145		
2511 Printing	6,004	10,000	4,600	
2523 Office Supplies & Exp	6,124	10,000	7,840	
2524 Postage	2,078	2,000		
2555 Prof/Spec Svcs - Purchased	401,804	404,180	413,622	
2556 Prof/Spec Svcs - County	4,717	4,921	4,871	
2701 Publications & Legal Notices	254	196		
2709 Countywide System Charges	12,157	11,425	21,895	
2770 Fuels & Lubricants	90,717	73,416		
2840 Special Dept Expense	31,311	50,137	39,827	
2844 Training		30,000		
2846 Sheriff Training/Registration	18,551	1,500	15,060	
2849 Narcotics/Special Enforcement	400			
2860 Library Materials		500		
2931 Travel & Transportation	429	8,300	790	
2941 County Vehicle Mileage	224,581	289,438		
2964 Meals/Food Purchases	6,292		7,275	
2965 Utilities		6,000		
Total Services & Supplies	\$ 924,267	\$ 992,767	\$ 621,777	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 376,259	\$ 271,385	\$ 3,438	\$
3810 Lease Purchase Principal	55,382	61,317		
3830 Lease Purchase Interest	10,251	8,235		
Total Other Charges	\$ 441,892	\$ 340,937	\$ 3,438	\$
Capital Assets				
4451 Equipment	\$ 90,503	\$	\$	\$
Total Capital Assets	\$ 90,503	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 310,532	\$ 363,417	\$ 105,382	\$
5404 I/T Maintenance - Services	40,846	31,653	33,200	
5550 I/T - Administration	954,370	990,545	912,898	
5555 I/T Prof/Special Services - Purchased	22,010	17,815	58,716	
5556 I/T - Professional Services	3,416		2,600	
5965 I/T Utilities	38,836	37,000	40,000	
Total Intrafund Transfers Out	\$ 1,370,010	\$ 1,440,430	\$ 1,152,796	\$
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$ (16,071)	\$ (66,898)	\$ (58,716)	\$
5026 I/T - Advertising & Promotion Fund	(125,051)	(58,790)	(36,000)	
Total Intrafund Transfers In	\$ (141,122)	\$ (125,688)	\$ (94,716)	\$
Total Expenditures / Appropriations	\$ 10,081,479	\$ 10,761,181	\$ 10,464,405	\$
Net Cost	\$ (877,175)	\$ (235,157)	\$ (297,838)	\$

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Sheriff Protection and Prevention - 21800

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 11,040	\$ 11,000	\$ 13,300	\$
Total Licenses, Permits & Franchises	\$ 11,040	\$ 11,000	\$ 13,300	\$
Fines, Forfeits & Penalties				
6849 Parking Fines	\$ 12,807	\$ 20,000	\$ 12,500	\$
6856 Other Court Fines	449	560	560	
Total Fines, Forfeits & Penalties	\$ 13,256	\$ 20,560	\$ 13,060	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 16,191	\$ 85,526	\$ 193,688	\$
7254 Forest Reserve - Title III		15,000		
7326 Federal - Other	43,327	47,875	32,500	
7424 State Aid - Public Safety Services	10,286,940	10,362,151	10,362,151	
7430 Sales Tax Realignment for Public Safety	100,000	100,000	100,000	
Total Intergovernmental Revenue	\$ 10,446,458	\$ 10,610,552	\$ 10,688,339	\$
Charges for Services				
8145 Court Fees/Costs	\$	\$ 500	\$	\$
8153 Law Enforcement Services	3,511,597	3,691,453	3,883,226	
8215 Administrative Support Services	12,650	25,000	14,000	
8219 Casino - Sales Tax In Lieu	97,760			
Total Charges for Services	\$ 3,622,007	\$ 3,716,953	\$ 3,897,226	\$
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 18,461	\$ 13,000	\$ 22,500	\$
8764 Miscellaneous Revenues	60,825	12,300	2,300	
Total Miscellaneous Revenues	\$ 79,286	\$ 25,300	\$ 24,800	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 6,501	\$	\$	\$
8779 Contributions from General Fund	17,537,789	17,928,391	17,002,549	
8954 Operating Transfers In	1,095,049	825,934	760,440	
8958 Capital Lease Proceeds	261,607	161,500		
Total Other Financing Sources	\$ 18,900,946	\$ 18,915,825	\$ 17,762,989	\$
Total Revenue	\$ 33,072,993	\$ 33,300,190	\$ 32,399,714	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 38,363	\$	\$	\$
1002 Salaries and Wages	12,218,999	12,724,070	12,521,623	
1003 Extra Help	13,750	69,591	9,980	
1005 Overtime & Call Back	1,586,334	1,274,777	1,028,219	
1006 Sick Leave Payoff	310	160,990	160,990	
1007 Comp for Absence-Illness	40,769	26,383	26,383	
1010 Cafeteria Plans (Non-PERS)	24,637	33,851	34,836	
1011 Salary Savings		(726,167)		
1017 Uniform Allowance	137,977	135,841	131,717	
1018 Taxable Meal Reimbursements	9,574			
1300 P.E.R.S.	4,284,243	4,751,770	4,816,255	
1301 F.I.C.A.	965,661	1,089,217	1,049,737	
1303 Other - Post Employment Benefits	971,085	571,824	561,083	
1304 Other - Post Emplmnt Charges (Up Front)	223,440	37,240	111,720	
1310 Employee Group Ins	1,778,191	1,635,462	1,754,735	
1315 Workers Comp Insurance	3	214,716	410,612	
1320 Retired Employee Grp Ins			705,831	
1325 401 (k) Employer Match	3,000			
Total Salaries & Benefits	\$ 22,296,336	\$ 21,999,565	\$ 23,323,721	\$
Services & Supplies				
2004 Service & Supply Savings	\$	\$ (129,836)	\$	\$
2020 Clothes & Personal Supplies	5,796	1,620	1,000	
2050 Communication Services - Radio		1,700		
2051 Communication Services - Telephone	105,236	108,699	123,295	
2052 Communication Services - Mobile Devices	53,649	37,966	54,581	
2068 Food	14,052			

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Sheriff Protection and Prevention - 21800

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2130 Insurance	74,754	74,754	78,428	
2140 Gen Liability Ins	(429)	111,555	756,482	
2273 Parts	74,914	31,264	500	
2279 Auto - Shop Supplies	211			
2290 Maintenance - Equipment	196,032	238,318	179,366	
2404 Maintenance Services	1,907			
2405 Materials - Bldgs & Impr	1,994			
2415 Campus Services-PCGC			40,791	
2439 Membership/Dues	3,828	5,943		
2481 PC Acquisition	2,845			
2511 Printing	17,825	30,350	20,600	
2523 Office Supplies & Exp	23,971	21,300	18,400	
2524 Postage	12,622	10,250		
2555 Prof/Spec Svcs - Purchased	97,513	69,934	82,893	
2556 Prof/Spec Svcs - County	8,912	674	6,861	
2701 Publications & Legal Notices	347			
2709 Countywide System Charges	35,287	7,276	63,036	
2710 Rents & Leases - Equipment		800		
2727 Rents & Leases - Bldgs & Impr	170,052	178,598	177,889	
2770 Fuels & Lubricants	244,896	238,688	117,500	
2838 Special Dept Expense-1099 Reportable	13			
2840 Special Dept Expense	110,448	220,639	283,562	
2846 Sheriff Training/Registration	53,399		352	
2849 Narcotics/Special Enforcement	800			
2931 Travel & Transportation	5,971	27,021	5,400	
2941 County Vehicle Mileage	880,353	925,525		
2964 Meals/Food Purchases	9,079		750	
2965 Utilities	28,879	26,500	31,600	
Total Services & Supplies	\$ 2,235,156	\$ 2,239,538	\$ 2,043,286	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 1,095,049	\$ 825,934	\$ 386,339	\$
3810 Lease Purchase Principal	141,104	196,569		
3830 Lease Purchase Interest	25,432	35,544		
Total Other Charges	\$ 1,261,585	\$ 1,058,047	\$ 386,339	\$
Capital Assets				
4451 Equipment	\$ 278,803	\$ 292,084	\$	\$
Total Capital Assets	\$ 278,803	\$ 292,084	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 687,554	\$ 849,419	\$ 147,413	\$
5404 I/T Maintenance - Services	194,988	242,877	215,064	
5550 I/T - Administration	2,842,730	2,904,497	2,579,929	
5555 I/T Prof/Special Services - Purchased	275,620	156,524	227,344	
5556 I/T - Professional Services	538,044	461,019		
5880 I/T-Public Safety Svcs	150			
5965 I/T Utilities	84,346	76,418	67,021	
Total Intrafund Transfers Out	\$ 4,623,432	\$ 4,690,754	\$ 3,236,771	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (15,000)	\$	\$ (15,000)	\$
5011 I/T - Public Safety Fund	(160,924)	(47,350)	(210,127)	
Total Intrafund Transfers In	\$ (175,924)	\$ (47,350)	\$ (225,127)	\$
Total Expenditures / Appropriations	\$ 30,519,388	\$ 30,232,638	\$ 28,764,990	\$
Net Cost	\$ (2,553,605)	\$ (3,067,552)	\$ (3,634,724)	\$

Budget Unit Public Safety Operations Fund - 110
Function General
Activity Sheriff Administration and Support - 21930

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7219 State Peace Officers Training	\$ 62,575	\$ 35,000	\$ 35,000	\$
7326 Federal - Other	2,353			
8782 Contributions from Oth Govt Agencies	187,470	238,139	238,139	
Total Intergovernmental Revenue	\$ 252,398	\$ 273,139	\$ 273,139	\$
Charges for Services				
8116 NSF & Misc Fees	\$ 19	\$	\$	\$
8153 Law Enforcement Services	449			
8212 Other General Reimbursement	365			
Total Charges for Services	\$ 833	\$	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 15,669	\$	\$	\$
8781 Inmate Welfare Trust Contribution	8,225	7,800	9,100	
Total Miscellaneous Revenues	\$ 23,894	\$ 7,800	\$ 9,100	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 111,495	\$ 45,000	\$	\$
8779 Contributions from General Fund			1,394,100	
8780 Contributions from Other Funds		20,000	20,000	
8954 Operating Transfers In	833,884	1,157,622		
8958 Capital Lease Proceeds	146,346	125,300		
Total Other Financing Sources	\$ 1,111,725	\$ 1,347,922	\$ 1,414,100	\$
Total Revenue	\$ 1,388,850	\$ 1,628,861	\$ 1,696,339	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 10,321	\$	\$	\$
1002 Salaries and Wages	2,613,505	2,901,639	3,532,509	
1003 Extra Help	295,631	190,419	61,329	
1005 Overtime & Call Back	61,694	41,077	27,882	
1010 Cafeteria Plans (Non-PERS)	60,640	110,294	87,713	
1011 Salary Savings		(149,000)		
1017 Uniform Allowance	4,257	4,260	3,195	
1018 Taxable Meal Reimbursements	2,823			
1300 P.E.R.S.	658,211	756,049	751,882	
1301 F.I.C.A.	196,686	248,449	218,874	
1303 Other - Post Employment Benefits	244,990	155,952	134,292	
1304 Other - Post Emplmnt Charges (Up Front)	148,960	37,240	37,240	
1310 Employee Group Ins	377,517	444,553	419,990	
1315 Workers Comp Insurance		61,012	98,471	
1320 Retired Employee Grp Ins			154,864	
1325 401 (k) Employer Match	3,561			
Total Salaries & Benefits	\$ 4,678,796	\$ 4,801,944	\$ 5,528,241	\$
Services & Supplies				
2004 Service & Supply Savings	\$	\$ (118,134)	\$	\$
2020 Clothes & Personal Supplies	3,908	2,500	1,000	
2050 Communication Services - Radio	550,709	844,920	750,000	
2051 Communication Services - Telephone	138,393	148,392	227,750	
2052 Communication Services - Mobile Devices	61,074	60,896	56,604	
2068 Food	1,001	1,558		
2140 Gen Liability Ins	(86)	15,776	91,889	
2273 Parts	88,374	50,991		
2279 Auto - Shop Supplies	8,126			
2290 Maintenance - Equipment	74,148	81,727	545,343	
2404 Maintenance Services	2,832			
2405 Materials - Bldgs & Impr	29,179	40,000	12,000	
2415 Campus Services-PCGC			77,495	
2439 Membership/Dues	13,278	10,052	10,000	
2481 PC Acquisition	1,089			
2511 Printing	25,211	22,600	13,800	
2523 Office Supplies & Exp	18,797	29,000	9,050	

Budget Unit Public Safety Operations Fund - 110
 Function General
 Activity Sheriff Administration and Support - 21930

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2524 Postage	6,378	13,050	24,630	
2555 Prof/Spec Svcs - Purchased	265,000	152,060	143,448	
2556 Prof/Spec Svcs - County	11,029	11,811	13,345	
2701 Publications & Legal Notices	1,136	10,400	5,000	
2709 Countywide System Charges	7,850	11,777	13,449	
2710 Rents & Leases - Equipment	179,780	133,450	203,188	
2727 Rents & Leases - Bldgs & Impr	22,534	23,660	850	
2770 Fuels & Lubricants	43,515	50,118		
2838 Special Dept Expense-1099 Reportable	884			
2840 Special Dept Expense	802,967	866,293	273,184	
2844 Training	3,678		4,200	
2846 Sheriff Training/Registration	184,383	230,000	177,000	
2931 Travel & Transportation	5,074	7,600	500	
2932 Mileage	480			
2941 County Vehicle Mileage	183,246	33,737		
2964 Meals/Food Purchases	26,408		38,580	
2966 Drug & Alcohol Testing	461	200	200	
Total Services & Supplies	\$ 2,760,836	\$ 2,734,434	\$ 2,692,505	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 832,228	\$ 1,157,622	\$ 1,302,360	\$
3810 Lease Purchase Principal	37,467	76,923		
3830 Lease Purchase Interest	6,930	18,533		
Total Other Charges	\$ 876,625	\$ 1,253,078	\$ 1,302,360	\$
Capital Assets				
4451 Equipment	\$ 200,946	\$ 125,300	\$	\$
Total Capital Assets	\$ 200,946	\$ 125,300	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 173,145	\$ 215,721	\$ 40,015	\$
5404 I/T Maintenance - Services	188,691	146,355	95,772	
5405 I/T Maintenance - Bldgs & Improvements	93			
5550 I/T - Administration	5,784			
5552 I/T - MIS Services	1,803,996	1,842,660	1,921,537	
5555 I/T Prof/Special Services - Purchased		25,787	52,142	
5556 I/T - Professional Services	2,298			
5880 I/T-Public Safety Svcs	150			
5965 I/T Utilities	103,216	92,088	61,358	
Total Intrafund Transfers Out	\$ 2,277,373	\$ 2,322,611	\$ 2,170,824	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (5,100)	\$ (5,900)	\$ (5,900)	\$
5011 I/T - Public Safety Fund	(9,625,904)	(9,982,531)	(9,117,784)	
Total Intrafund Transfers In	\$ (9,631,004)	\$ (9,988,431)	\$ (9,123,684)	\$
Total Expenditures / Appropriations	\$ 1,163,572	\$ 1,248,936	\$ 2,570,246	\$
Net Cost	\$ (225,278)	\$ (379,925)	\$ 873,907	\$

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Auburn/So Placer Support Svcs Sheriff - 21950

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 16,370	\$ 10,992	\$ 10,992	\$
Total Licenses, Permits & Franchises	\$ 16,370	\$ 10,992	\$ 10,992	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 13,202	\$ 63,088	\$ 38,088	\$
7234 State Aid - Mandated Costs		5,671		
7424 State Aid - Public Safety Services	2,279,198	2,295,663	2,295,663	
8782 Contributions from Oth Govt Agencies	14,718	9,400	11,100	
Total Intergovernmental Revenue	\$ 2,307,118	\$ 2,373,822	\$ 2,344,851	\$
Charges for Services				
8141 Civil Process Services	\$ 102,704	\$ 120,000	\$ 120,000	\$
8153 Law Enforcement Services	136,023	138,000	135,800	
8215 Administrative Support Services	6,550	13,000	8,000	
8218 Forms and Photocopies	86,112	24,921	82,000	
Total Charges for Services	\$ 331,389	\$ 295,921	\$ 345,800	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 26,982	\$ 34,000	\$	\$
Total Miscellaneous Revenues	\$ 26,982	\$ 34,000	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$	\$ 60,000	\$
8779 Contributions from General Fund	4,224,285	4,337,821	4,431,024	
8954 Operating Transfers In	498,421	481,903	283,096	
8958 Capital Lease Proceeds	23,536	68,500	170,000	
Total Other Financing Sources	\$ 4,746,242	\$ 4,888,224	\$ 4,944,120	\$
Total Revenue	\$ 7,428,101	\$ 7,602,959	\$ 7,645,763	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 17,769	\$	\$	\$
1002 Salaries and Wages	3,259,041	3,540,034	3,938,579	
1003 Extra Help	231,464	177,724	203,693	
1005 Overtime & Call Back	165,039	188,556	149,975	
1007 Comp for Absence-Illness	114			
1010 Cafeteria Plans (Non-PERS)	79,003	152,103	158,984	
1011 Salary Savings		(176,000)		
1017 Uniform Allowance	16,638	16,771	16,770	
1018 Taxable Meal Reimbursements	331			
1300 P.E.R.S.	799,978	858,526	984,041	
1301 F.I.C.A.	253,219	310,141	341,802	
1303 Other - Post Employment Benefits	356,857	216,600	225,264	
1304 Other - Post Emplmnt Charges (Up Front)	74,480	111,720	74,480	
1310 Employee Group Ins	606,792	617,435	704,499	
1315 Workers Comp Insurance		9,549	19,036	
1320 Retired Employee Grp Ins			224,012	
1325 401 (k) Employer Match	1,500			
Total Salaries & Benefits	\$ 5,862,225	\$ 6,023,159	\$ 7,041,135	\$
Services & Supplies				
2004 Service & Supply Savings	\$	\$ (33,124)	\$	\$
2020 Clothes & Personal Supplies	442		1,500	
2050 Communication Services - Radio		180		
2051 Communication Services - Telephone	70,403	100,843	85,585	
2052 Communication Services - Mobile Devices	8,861	12,453	12,144	
2068 Food	4,036	4,475		
2085 Household Expense	467	600		
2130 Insurance		5,200		
2140 Gen Liability Ins		522,185	16,638	
2273 Parts	5,059		151,000	
2279 Auto - Shop Supplies	16		9,000	
2290 Maintenance - Equipment	27,713	16,700	121,275	
2404 Maintenance Services	1,196			

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Auburn/So Placer Support Svcs Sheriff - 21950

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2405 Materials - Bldgs & Impr	1,335	1,414		
2415 Campus Services-PCGC			38,828	
2439 Membership/Dues	1,471	1,995		
2461 Dept Cash Shortage	110			
2481 PC Acquisition	1,359			
2511 Printing	20,002	18,850	28,450	
2523 Office Supplies & Exp	19,191	17,300	21,049	
2524 Postage	21,143	16,550		
2555 Prof/Spec Svcs - Purchased	321,461	319,284	316,185	
2556 Prof/Spec Svcs - County	327		3,304	
2701 Publications & Legal Notices	49	500		
2709 Countywide System Charges	12,909	32,028	21,744	
2710 Rents & Leases - Equipment		6,900		
2770 Fuels & Lubricants	20,133	22,356	489,000	
2838 Special Dept Expense-1099 Reportable	84			
2840 Special Dept Expense	66,192	75,011	119,718	
2846 Sheriff Training/Registration	410			
2848 Contract Employee Expense	1,850			
2931 Travel & Transportation	336	1,550	550	
2941 County Vehicle Mileage	9,264	10,973	833,726	
2964 Meals/Food Purchases	66		100	
Total Services & Supplies	\$ 615,885	\$ 1,154,223	\$ 2,269,796	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 362,276	\$ 234,729	\$ 323,042	\$
3810 Lease Purchase Principal	27,454	42,349	355,470	
3830 Lease Purchase Interest	4,654	8,111	48,877	
Total Other Charges	\$ 394,384	\$ 285,189	\$ 727,389	\$
Capital Assets				
4451 Equipment	\$ 28,884	\$ 68,500	\$ 548,400	\$
Total Capital Assets	\$ 28,884	\$ 68,500	\$ 548,400	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 236,132	\$ 294,880	\$ 53,076	\$
5404 I/T Maintenance - Services	167,798	196,083	207,103	
5550 I/T - Administration	1,060,410	1,100,606	1,031,972	
5556 I/T - Professional Services	46,384	29,542		
5965 I/T Utilities	99,487	94,095	104,777	
Total Intrafund Transfers Out	\$ 1,610,211	\$ 1,715,206	\$ 1,396,928	\$
Total Expenditures / Appropriations	\$ 8,511,589	\$ 9,246,277	\$ 11,983,648	\$
Net Cost	\$ 1,083,488	\$ 1,643,318	\$ 4,337,885	\$

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Jail Corrections and Detention - 22000

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7232 State Aid - Other	\$ 223,198	\$ 283,005	\$ 289,835	\$
7234 State Aid - Mandated Costs	61,346	54,000	70,478	
7326 Federal - Other	90,189	120,000	129,500	
7424 State Aid - Public Safety Services	10,308,611	10,399,037	11,256,607	
7430 Sales Tax Realignment for Public Safety	1,879,706	3,675,916	3,423,066	
7467 State Aid Supplemental Law Enforcement	105,395	111,000	111,000	
7479 Other Govts-Trial Courts	3,988,667	3,857,773	3,857,773	
Total Intergovernmental Revenue	\$ 16,657,112	\$ 18,500,731	\$ 19,138,259	\$
Charges for Services				
8153 Law Enforcement Services	\$ 168,273	\$ 125,752	\$ 117,356	\$
8182 Health Fees	10,183	3,000	10,000	
8189 Institution Care & Services	(8,936)	28,000		
8291 Jail Booking Fees	650,955	603,844	640,000	
8292 Jail Access Fees	31,816	3,000	3,000	
Total Charges for Services	\$ 852,291	\$ 763,596	\$ 770,356	\$
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 6,260	\$ 20,000	\$ 20,000	\$
8781 Inmate Welfare Trust Contribution	227,343	166,633	211,346	
Total Miscellaneous Revenues	\$ 233,603	\$ 186,633	\$ 231,346	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 15,303,918	\$ 16,880,864	\$ 17,894,298	\$
8954 Operating Transfers In	1,854,389	1,233,278	148,001	
8958 Capital Lease Proceeds	26,571	28,400		
Total Other Financing Sources	\$ 17,184,878	\$ 18,142,542	\$ 18,042,299	\$
Total Revenue	\$ 34,927,884	\$ 37,593,502	\$ 38,182,260	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 3,722	\$	\$ 550	\$
1002 Salaries and Wages	11,050,435	12,501,313	11,487,067	
1003 Extra Help	879,803	862,054	724,508	
1005 Overtime & Call Back	2,313,698	1,103,823	1,023,780	
1006 Sick Leave Payoff	90,761			
1007 Comp for Absence-Illness	11,004	4,918	5,146	
1010 Cafeteria Plans (Non-PERS)	172,396	349,188	310,669	
1011 Salary Savings		(765,288)		
1017 Uniform Allowance	160,058	178,230	158,943	
1018 Taxable Meal Reimbursements	3,662			
1300 P.E.R.S.	3,496,644	4,093,635	3,842,477	
1301 F.I.C.A.	1,015,603	1,151,542	1,048,430	
1303 Other - Post Employment Benefits	1,203,446	771,096	688,788	
1304 Other - Post Emplmnt Charges (Up Front)	484,120	484,120		
1310 Employee Group Ins	1,965,574	2,198,068	2,154,143	
1315 Workers Comp Insurance		166,529	300,167	
1320 Retired Employee Grp Ins			605,862	
1325 401 (k) Employer Match	1,088			
Total Salaries & Benefits	\$ 22,852,014	\$ 23,099,228	\$ 22,350,530	\$
Services & Supplies				
2004 Service & Supply Savings	\$	\$ (163,655)	\$	\$
2020 Clothes & Personal Supplies	57,678	106,200	106,200	
2050 Communication Services - Radio	2,401	2,767	2,407	
2051 Communication Services - Telephone	105,705	116,077	132,236	
2052 Communication Services - Mobile Devices	12,670	10,459	11,803	
2068 Food	2,790,224	2,593,500	2,593,500	
2085 Household Expense	84,645	126,400	125,000	
2130 Insurance	5,939	6,000		
2140 Gen Liability Ins		160,036	170,313	
2273 Parts	1,228	438		
2279 Auto - Shop Supplies	258	1,734		

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Jail Corrections and Detention - 22000

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2290 Maintenance - Equipment	39,856	21,000	15,915	
2404 Maintenance Services	42,780	27,000	27,000	
2405 Materials - Bldgs & Impr	4,538	128,001	128,001	
2415 Campus Services-PCGC			265,520	
2439 Membership/Dues	753	1,565		
2481 PC Acquisition	1,909			
2511 Printing	54,945	51,700	51,300	
2523 Office Supplies & Exp	49,958	26,700	25,700	
2524 Postage	22,588	15,500		
2555 Prof/Spec Svcs - Purchased	67,731	96,500	63,600	
2556 Prof/Spec Svcs - County	4,798	12,817	1,180	
2709 Countywide System Charges	41,059	40,688	82,758	
2710 Rents & Leases - Equipment	6,248	1,500	6,248	
2727 Rents & Leases - Bldgs & Impr	18,710	20,636	259	
2770 Fuels & Lubricants	36,122	13,220	3,598	
2838 Special Dept Expense-1099 Reportable	26			
2840 Special Dept Expense	190,183	352,542	328,958	
2844 Training	314			
2846 Sheriff Training/Registration	42,239	59,264	35,500	
2860 Library Materials		600	600	
2931 Travel & Transportation	38,453	26,164	30,822	
2941 County Vehicle Mileage	83,270	109,522		
2964 Meals/Food Purchases	22,279		23,564	
2965 Utilities	13,837	26,000	15,500	
2966 Drug & Alcohol Testing	1,441			
Total Services & Supplies	\$ 3,844,785	\$ 3,990,875	\$ 4,247,482	\$
Other Charges				
3080 Support & Care of Persons	\$ 75	\$ 100,000	\$ 100,000	\$
3551 Transfer Out A-87 Costs	1,546,931	1,233,278	1,246,350	
3810 Lease Purchase Principal	13,590	29,725		
3830 Lease Purchase Interest	3,070	6,827		
Total Other Charges	\$ 1,563,666	\$ 1,369,830	\$ 1,346,350	\$
Capital Assets				
4451 Equipment	\$ 26,571	\$ 28,400	\$	\$
Total Capital Assets	\$ 26,571	\$ 28,400	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 721,649	\$ 895,488	\$ 196,789	\$
5404 I/T Maintenance - Services	999,842	1,167,321	1,111,226	
5405 I/T Maintenance - Bldgs & Improvements	42,929	66,000	69,080	
5550 I/T - Administration	3,830,901	3,916,328	3,155,452	
5553 I/T - Revenue Services Charges	57,266	23,000	23,000	
5555 I/T Prof/Special Services - Purchased	257,343		21,215	
5556 I/T - Professional Services	95,524	69,481	1,272	
5889 I/T-Medical Services	3,125,597	3,128,977	3,128,977	
5965 I/T Utilities	598,287	555,000	461,529	
Total Intrafund Transfers Out	\$ 9,729,338	\$ 9,821,595	\$ 8,168,540	\$
Intrafund Transfers In				
5004 I/T - Road Fund	\$ (63,638)	\$ (75,253)	\$ (75,253)	\$
5011 I/T - Public Safety Fund	(6,403)			
Total Intrafund Transfers In	\$ (70,041)	\$ (75,253)	\$ (75,253)	\$
Total Expenditures / Appropriations	\$ 37,946,333	\$ 38,234,675	\$ 36,037,649	\$
Net Cost	\$ 3,018,449	\$ 641,173	\$ (2,144,611)	\$

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity So Placer Jail Corrections and Detention - 22001

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Other Financing Sources				
8779 Contributions from General Fund	\$	\$ 891,343	\$ 5,779,126	\$
8954 Operating Transfers In		13,261		
Total Other Financing Sources	\$	\$ 904,604	\$ 5,779,126	\$
Total Revenue	\$	\$ 904,604	\$ 5,779,126	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$	\$ 1,773,693	\$ 3,086,988	\$
1005 Overtime & Call Back		100,000	99,849	
1010 Cafeteria Plans (Non-PERS)		44,419	100,820	
1017 Uniform Allowance		27,960		
1018 Taxable Meal Reimbursements			50,415	
1300 P.E.R.S.		580,678	974,832	
1301 F.I.C.A.		141,224	255,363	
1303 Other - Post Employment Benefits		142,606	216,600	
1304 Other - Post Emplmnt Charges (Up Front)		1,340,640		
1310 Employee Group Ins		348,850	677,403	
1315 Workers Comp Insurance		20,428	14,258	
Total Salaries & Benefits	\$	\$ 4,520,498	\$ 5,476,528	\$
Services & Supplies				
2020 Clothes & Personal Supplies	\$	\$ 8,694	\$ 16,800	\$
2050 Communication Services - Radio		13,200		
2051 Communication Services - Telephone	38	5,130	14,099	
2052 Communication Services - Mobile Devices		684	141	
2068 Food		76,635	478,865	
2085 Household Expense		79,509	68,169	
2140 Gen Liability Ins		32,367	2	
2290 Maintenance - Equipment		5,679	7,572	
2405 Materials - Bldgs & Impr	1,024			
2481 PC Acquisition		4,555	3,313	
2511 Printing	78	5,388	12,572	
2523 Office Supplies & Exp		58,534	59,748	
2524 Postage		2,990		
2555 Prof/Spec Svcs - Purchased		241,778	100,000	
2709 Countywide System Charges		6,457	11,368	
2710 Rents & Leases - Equipment		87,293	43,660	
2770 Fuels & Lubricants		8,441		
2840 Special Dept Expense		233,850	292,813	
2846 Sheriff Training/Registration		71,449	44,700	
Total Services & Supplies	\$ 1,140	\$ 942,633	\$ 1,153,822	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 13,261	\$ 57,766	\$
Total Other Charges	\$	\$ 13,261	\$ 57,766	\$
Capital Assets				
4451 Equipment	\$	\$ 309,333	\$ 140,000	\$
Total Capital Assets	\$	\$ 309,333	\$ 140,000	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$	\$ 142,121	\$ 37,485	\$
5404 I/T Maintenance - Services			1,271,838	
5550 I/T - Administration		463,740	992,280	
5552 I/T - MIS Services		88,146	61,213	
5556 I/T - Professional Services		13,382		
5889 I/T-Medical Services		195,081	1,170,483	
5965 I/T Utilities			610,000	
Total Intrafund Transfers Out	\$	\$ 902,470	\$ 4,143,299	\$
Total Expenditures / Appropriations	\$ 1,140	\$ 6,688,195	\$ 10,971,415	\$
Net Cost	\$ 1,140	\$ 5,783,591	\$ 5,192,289	\$

Budget Unit **DMV Special Collections Fund - 111**
 Function Public Protection
 Activity Automated Mobile & Fixed Fingerprint - 21960

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 13,299	\$ 14,000	\$	\$
6970 Investment Income	(12,000)			
Total Rev from Use of Money & Property	\$ 1,299	\$ 14,000	\$	\$
Intergovernmental Revenue				
7226 Automated Mobile & Fixed Fingerprint Rev	\$ 369,675	\$ 373,400	\$ 387,365	\$
Total Intergovernmental Revenue	\$ 369,675	\$ 373,400	\$ 387,365	\$
Total Revenue	\$ 370,974	\$ 387,400	\$ 387,365	\$
Expenditures / Appropriations				
Services & Supplies				
2051 Communication Services - Telephone	\$ 3,660	\$	\$	\$
2052 Communication Services - Mobile Devices	972			
2290 Maintenance - Equipment	31,724			
2555 Prof/Spec Svcs - Purchased	47,090	324,179	113,000	
2709 Countywide System Charges			75	
2710 Rents & Leases - Equipment		99,700	87,700	
2840 Special Dept Expense	8,178	718,836	252,100	
Total Services & Supplies	\$ 91,624	\$ 1,142,715	\$ 452,875	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 2,708	\$ 4,066	\$ 1,596	\$
Total Other Charges	\$ 2,708	\$ 4,066	\$ 1,596	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 132,789	\$ 347,211	\$ 255,500	\$
Total Other Financing Uses	\$ 132,789	\$ 347,211	\$ 255,500	\$
Intrafund Transfers Out				
5555 I/T Prof/Special Services - Purchased	\$ 13,024	\$	\$	\$
Total Intrafund Transfers Out	\$ 13,024	\$	\$	\$
Total Expenditures / Appropriations	\$ 240,145	\$ 1,493,992	\$ 709,971	\$
Net Cost	\$ (130,829)	\$ 1,106,592	\$ 322,606	\$

Budget Unit **DMV Special Collections Fund - 111**
 Function Public Protection
 Activity Placer Regional Auto Theft Task Force - 21970

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,335	\$ 2,000	\$ 1,500	\$
Total Rev from Use of Money & Property	\$ 1,335	\$ 2,000	\$ 1,500	\$
Intergovernmental Revenue				
7227 Placer Regional Auto Theft Task Force	\$ 369,320	\$ 373,200	\$ 387,410	\$
Total Intergovernmental Revenue	\$ 369,320	\$ 373,200	\$ 387,410	\$
Total Revenue	\$ 370,655	\$ 375,200	\$ 388,910	\$
Expenditures / Appropriations				
Services & Supplies				
2052 Communication Services - Mobile Devices	\$ 3,140	\$ 4,000	\$ 4,550	\$
2273 Parts	885	300		
2290 Maintenance - Equipment	1,093	1,000	1,000	
2481 PC Acquisition	4,729			
2511 Printing		150		
2523 Office Supplies & Exp	366	450		
2524 Postage	33			
2555 Prof/Spec Svcs - Purchased	351,212	247,065	247,425	
2709 Countywide System Charges			259	
2770 Fuels & Lubricants	2,117	600	3,000	
2840 Special Dept Expense	812	8,500	9,450	
2846 Sheriff Training/Registration	1,709	5,000	7,000	
2849 Narcotics/Special Enforcement	768	2,500	2,500	
2964 Meals/Food Purchases	576		500	
Total Services & Supplies	\$ 367,440	\$ 269,565	\$ 275,684	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 3,217	\$ 1,433	\$ 4,154	\$
Total Other Charges	\$ 3,217	\$ 1,433	\$ 4,154	\$
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 104,202	\$ 109,072	\$
Total Other Financing Uses	\$	\$ 104,202	\$ 109,072	\$
Total Expenditures / Appropriations	\$ 370,657	\$ 375,200	\$ 388,910	\$
Net Cost	\$ 2	\$	\$	\$