

COUNTY EXECUTIVE OFFICE APPROPRIATION SUMMARY Fiscal Year 2016-17						
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Requested Budget	Recommended Budget	PBB %	
GENERAL FUND						
Budget and Finance			\$ 3,719,644	\$ 3,563,317	41%	
Program and Policy Coordination			\$ 2,959,829	\$ 3,075,806	35%	
Communication			\$ 2,043,792	\$ 2,027,036	23%	
County Executive	\$ 5,031,002	\$ 6,585,230	\$ 8,723,265	\$ 8,666,159	100%	31.6%
County Governance			\$ 1,534,624	\$ 1,534,624	50%	
Constituent Assistance			\$ 1,534,625	\$ 1,534,625	50%	
Board of Supervisors	\$ 3,101,992	\$ 2,889,293	\$ 3,069,249	\$ 3,069,249	100%	6.2%
Assessment Appeals			\$ 589,162	\$ 589,162	50%	
Clerk of the Board Operations			\$ 589,161	\$ 589,161	50%	
Clerk of the Board	\$ 915,545	\$ 1,076,675	\$ 1,178,323	\$ 1,178,323	100%	9.4%
Promotion and Marketing			\$ 722,906	\$ 712,905	43%	
Business Assistance			\$ 471,630	\$ 471,630	28%	
Special Projects			\$ 471,630	\$ 471,630	28%	
Economic Development	\$ 1,271,908	\$ 1,582,042	\$ 1,666,165	\$ 1,656,165	100%	4.7%
Organizational Development Division	\$ 748,934	\$ 1,844,357	\$ -	\$ -		-100.0%
Emergency Preparedness and Response			\$ 764,694	\$ 865,318	53%	
Fire Service Administration			\$ 776,319	\$ 776,319	47%	
Emergency Services	\$ 1,579,674	\$ 1,636,107	\$ 1,541,013	\$ 1,643,377	100%	0.4%
Disaster Response / Recovery			\$ 200,000	\$ 200,000	100%	
Disaster Response / Recovery	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	100%	0.0%
Subtotal General Fund	\$ 12,649,055	\$ 15,813,704	\$ 16,378,015	\$ 16,413,273		3.8%
OTHER OPERATING FUND						
County Fire			\$ 3,774,634	\$ 4,277,569		
Fire Control - Fund 170	\$ 2,955,796	\$ 3,886,696	\$ 3,774,634	\$ 4,277,569		10.1%
INTERNAL SERVICE FUNDS						
General Liability			\$ 4,340,773	\$ 4,339,357		
General Liability Insurance* - Fund 270/80	\$ 2,748,933	\$ 5,286,292	\$ 4,340,773	\$ 4,339,357		-17.9%
Workers Compensation* - Fund 270/810	\$ 3,213,742	\$ 3,434,133	\$ -	\$ -		-100.0%
Subtotal Internal Service Funds	\$ 5,962,675	\$ 8,720,425	\$ 4,340,773	\$ 4,339,357		-50.2%
TOTAL ALL FUNDS	\$ 18,353,784	\$ 24,986,692	\$ 24,493,422	\$ 25,030,199		0.2%

*Budget includes total operating expenses and fixed assets.

County Executive Office

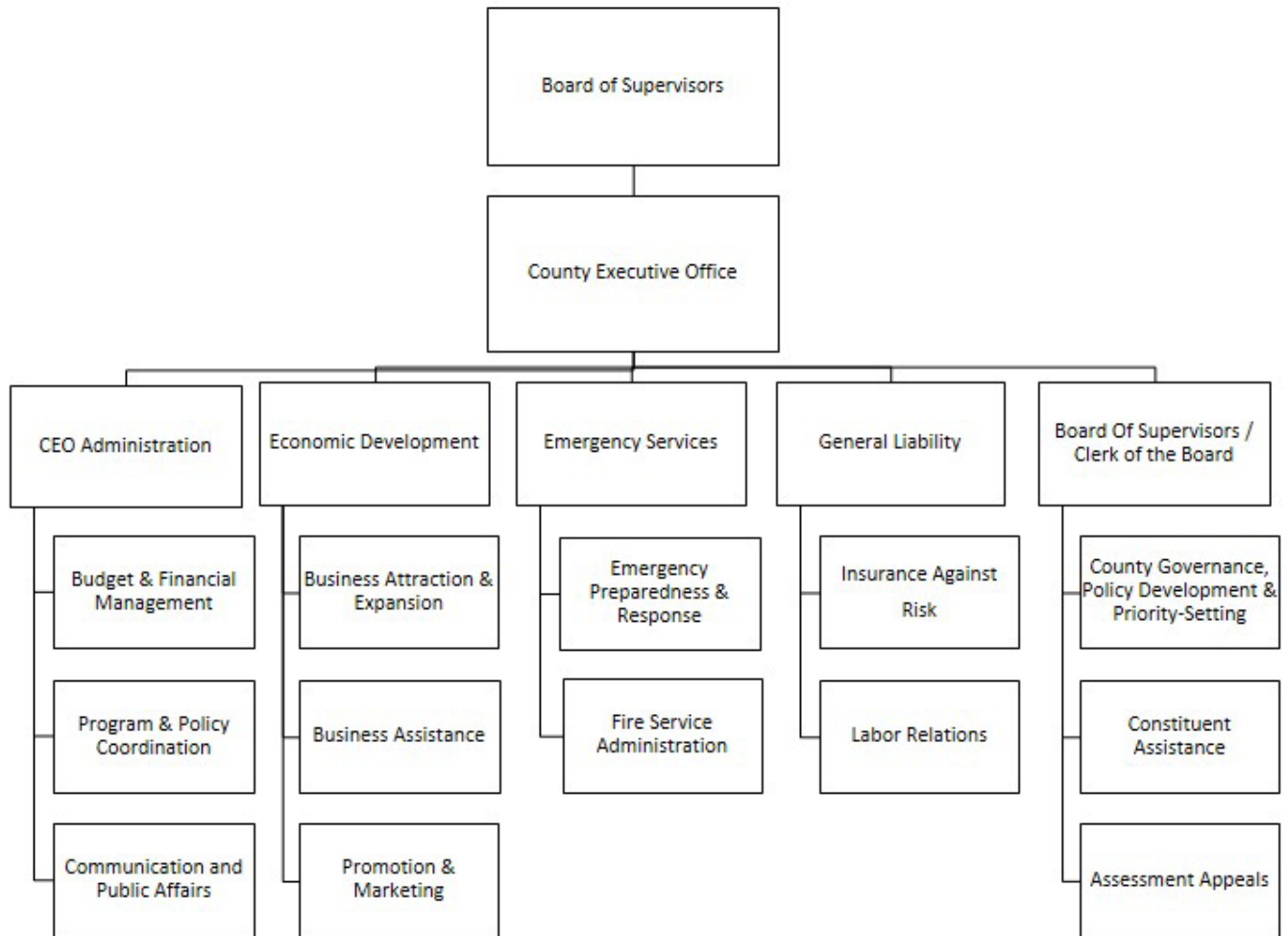
FUNDED POSITIONS					
County Executive	26	31	38	41	32%
Board of Supervisors	15	11	11	11	0%
Clerk of the Board	6	6	7	7	17%
Economic Development	4	4	4	4	0%
Organizational Development Division	4	4	0	0	-100%
Emergency Services	4	5	5	5	0%
Disaster Response / Recovery	0	0	0	0	n/a
Fire Control - Fund 170	0	0	0	0	n/a
Workers Compensation - Fund 270/810	5	6	0	0	-100%
General Liability Insurance - Fund 270/800	7	6	5	5	-17%
TOTAL FUNDED POSITIONS	71	73	70	73	0%
TOTAL ALLOCATED POSITIONS	79	81	75	77	-5%

Mission Statement

Board of Supervisors: To act as the legislative arm of county government and provide responsive leadership, governance, effective oversight of county services, and involves citizens and communities in processes that determine and enhance Placer County's future.

County Executive Office: To support and implement Board of Supervisors' policies and priorities, provide organizational direction and leadership, coordinate strategic and regional planning efforts, and ensure efficient and effective management of county workforce and activities. To provide emergency response capability, disaster recovery and response, public safety, fire protection, and community outreach.

COUNTY EXECUTIVE OFFICE / BOARD OF SUPERVISORS



10040 – COUNTY EXECUTIVE OFFICE

Administration and Financial System

Purpose: To support effective and efficient administration of county government; prepare administrative, fiscal, and operational policy recommendations for the Board of Supervisors as appropriate; support and guide department staff in implementing Board policies and priorities; represent Board interests in a variety of intergovernmental and regional settings; and manage the county’s workforce and resources.

FY 2016-17 Highlights: The County Executive Office’s administration budget maintains the staffing and operational costs associated with overseeing the overall department in support of the mission of the Board of Supervisors. Administration delivers the county budget and financial activities, participates in the analysis of Board agenda items countywide, coordinates legislative priorities, functions as the liaison between county departments and the Board of Supervisors on policy, fiscal, and operational matters, and is the link between Placer County and its community.

FY 2016-17 is a milestone year for ongoing Priority Based Budgeting, Economic Development, and Employee Engagement initiatives. This year marks the first year all county departments are budgeting their program costs to complement their departmental proposed budgets. Economic development activities are underway as expanded activities occur in the Sunset and Tahoe areas with supporting land development functions provided by the County Executive Office. Employee engagement continues to take center stage as wellness challenges and opportunities for employees and the community to work together to bring greater meaning to county services.

Major Budget Adjustment(s):

- Salaries and benefits increase of \$1.98 million year-over-year due to the reorganization of employees from other departments into the administration division, and routine cost-drivers (\$170,520).
 - Public Information Office employees from Board of Supervisors, Administrative Services, and Organizational Development (\$1,031,012), and land development employee from the Community Development Resource Agency (\$179,665).
 - Two new business process analysts (\$345,550) are allocated, and funding is added for an existing administration technician and management analyst allocation (\$253,253) for the Tahoe office.
- Services and supplies one-time increase of \$120,000 for technology upgrades for conference rooms, and professional services contract for legislative activities.

PBB PROGRAMS - COUNTY EXECUTIVE OFFICE

Budget and Financial Management - Optimize and allocate resources in the most effective manner through development of long term fiscal policies, the annual budget and application of sound financial practices.

Program Cost: \$3,563,317

Program and Policy Coordination - Direct efficient operations in compliance with Board of Supervisors’ policies, federal and state laws and mandates, strategic planning, and innovative business practices.

Program Cost: \$3,075,806

Communication and Public Affairs – Provide information to educate constituents, media, employees and the community at large about county services using a variety of techniques, tools and technology, and improve opportunities for public input to help shape government planning and decisions.

Program Cost: \$2,027,036

10010 – BOARD OF SUPERVISORS

Administration and Financial System

Purpose: To govern the County through its authority to adopt the annual budget, direct land use decisions, confirm appointments of non-elected officials, lead regional agencies, adopt county ordinances, and set the most significant operational policies. Staff to the Board support the governing activities and act as the Board’s liaison with the public, county departments and other agencies; as well as support Board members at various meetings, interface with other legislative agencies, facilitate property tax assessment appeals, and respond to constituent inquiries.

FY 2016-17 Highlights: The Board of Supervisors budget remains consistent with prior year operational activities and adjusts for unavoidable cost-drivers.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – BOARD OF SUPERVISORS

County Governance, Policy Development and Priority-Setting - Transparently govern through public meetings and records, collaboration with stakeholders, and clear and helpful information. Establish priorities and policies for County operations.

Program Cost: \$1,534,624

Constituent Assistance – Assist, provide information and be directly accessible to citizens and community groups.

Program Cost: \$1,534,625

10020 – CLERK OF THE BOARD

Administration and Financial System

Purpose: To provide staff support to the five elected Placer County Board of Supervisors by preparing agendas, recording minutes, and retaining records of meetings. To support the Board-appointed Placer County Assessment Appeals Board and other committees / commissions as assigned, and to support committee / commission appointments and provides information referral and reception services to the public at the Placer County Administrative Center. Serves as the receiving department for claims against the county, records requests, and city parcel / subdivision maps.

FY 2016-17 Highlights: The Clerk of the Board budget remains consistent with prior year operational activities, adjusts for unavoidable cost-drivers, and allows for continued flexibility in the re-organization of staff as the division adapts to Board of Supervisor and County Executive Office needs for support.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – CLERK OF THE BOARD

Clerk of the Board Operations – Assist, provide information and be directly accessible to the Board of Supervisors, countywide departments, and constituents to produce the regular Board of Supervisor agenda, support committees and commissions, and general reception.

Program Cost: \$589,161

Assessment Appeals - Allow property owners a fair and objective hearing with the Assessment Appeals Board.

Program Cost: \$589,162

11120 – ECONOMIC DEVELOPMENT
Administration and Financial System

Purpose: Attracts new investment to the County and expands the current economic base by creating new primary wage earning jobs, provides opportunities for all wage earners regardless of skill level or educational background, supports existing business through training opportunities, and encourages tourism, commercial filming, and redevelopment in core business areas.

FY 2016-17 Highlights: The Office of Economic Development is focused on three priorities for FY 2016-17 that include Promotion and Marketing, Business Assistance, and Special Projects.

Promotion and marketing includes working closely with Communications and Public Affairs to increase awareness of Placer County’s business development opportunities, outstanding quality of life, unique film production locations, film/TV tax credit, and skilled labor force. This will be accomplished through branding implementation using the new logo as a platform, partnering with the Greater Sacramento Area Economic Council on recruitment, and concentrated effort on strategies for the ultimate promotion of the Sunset Area Plan once finalized.

Business assistance yields job creation and includes attracting new business, helping existing ones to expand, and offering site location services, permit assistance, and hiring incentives. This will be accomplished through assisting clients to find suitable sites/buildings; project proponents to gain needed entitlements, production companies to discover the best possible locations; and employers to benefit from recruiting events and job fairs.

Special projects incorporate working with County departments, outside agencies, and project applicants to generate enhance returns on investment for Placer County. These include potential incentive programs and financing mechanisms, staging and sponsoring events such as Bridge Day California, Annual Economic Development Summit Breakfast, Meet the Consultants, Manufacturers’ Forums, and Film Safety Officer Training. Other projects include the Economic Development Board Action Plan, Get “Film Ready” Program, and the USDA Livestock Processing Facility.

Major Budget Adjustment(s):

- Merged Gold Country Advertising and Promotions Fund into Economic Development.
- Increase \$70,000 for contract expenditures to create an "economic dashboard" that will facilitate a better understanding of the various economic, planning and business development issues by geographic area.

PBB PROGRAMS – ECONOMIC DEVELOPMENT

Promotion and Marketing - Promote the film industry, tourism, special events, and other opportunities.

Program Cost: \$712,905

Business Assistance - Retain existing business within Placer County, expansion assistance, permit assistance, hiring assistance and job-seeker assistance.

Program Cost: \$471,630

Business Attraction and Expansion - Attract new and expand existing businesses by promoting the outstanding lifestyle and business climate of Placer County.

Program Cost: \$471,630

22310 – EMERGENCY SERVICES

Public Protection System

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

FY 2016-17 Highlights: The Office of Emergency Services is focused on two priorities for FY 2016-17 that include Emergency Preparedness and Response and Fire Service Administration.

Emergency Preparedness and Response continues to be a high priority. The Office of Emergency Services (OES), Emergency Operations Center (EOC), and non-Emergency Operations Center teams collaborate to respond to and prepare for major incidents. This requires intensive initial training and continuous training and preparedness actions on an ongoing basis. Training is especially important as we bring on a new Emergency Services Specialist and as we go into Continuity Training for County staff with EOC exercises and table tops, and with County focused fire drill/active shooter/resiliency training for our County Employees. Two Emergency Operation Center (EOC) exercises with County Emergency Management Organization (EMO) staff are planned to take place in the EOC, one of which will include an ‘Oil by Rail’ train derailment explosion/hazmat/incident.

Major Budget Adjustment(s):

- Increase expenditures of \$84,000 for the Firewise Grant program in order to educate communities to be wildfire defensible; funded by Federal Title III revenues.

PBB PROGRAMS – EMERGENCY SERVICES

Emergency Preparedness and Response - Ensure readiness for emergencies and disasters through interagency coordination and response plans.

Program Cost: \$865,318

22350 – DISASTER RESPONSE & RECOVERY

Public Protection System

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

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - DISASTER RESPONSE & RECOVERY

Disaster Response & Recovery – To have an available funding source budgeted for immediate use in the case of an emergency.

Program Cost: \$200,000

22160 – FIRE SERVICES

Public Protection System

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

FY 2016-17 Highlights:

The pending Fire Services Regional Assessment and Improvement Plan is reviewing the adequacy of the current fire services system for service delivery and fiscal solvency. The goal is to develop a long term Fire Service plan for the western slope that is sustainable and efficient well into the future.

It is a priority to update the Placer County Fire - Capital Facilities Plan Update for FY 2016-17. Based on inspections of all fire stations, targeted areas of preventative maintenance should be identified.

Major Budget Adjustment(s):

- Increase expenditures by \$641,700 to fund the increase to the CalFIRE contract.
- Increase revenues by \$24,281 for estimated property tax values.

PBB PROGRAMS - FIRE SERVICES

Fire Service Administration - Plan, direct, and manage county support of responses to wildland and structural fires and Emergency Medical Services.

Program Cost: \$4,277,569

09800 – GENERAL LIABILITY INSURANCE (Internal Service Fund)

Administration and Financial System

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

FY 2016-17 Highlights: The General Liability / Risk Management budget is currently under review to satisfy A87 / Cost Plan audit requirements for FY 2016-17. Additionally, the re-organization of the Human Resources department enables the County Executive Office to strategize an approach to staffing and operations for this division within existing position allocations. The upcoming budget year will include operational and financial improvements envisioned and discovered as this program continues to adjust. Areas of focus will continue in claims management, ADA coordination, and any nexuses to safety.

Major Budget Adjustment(s):

- Decrease \$279,999 in salaries and benefits cost mainly attributable to a Deputy County Executive Officer position being reallocated to the County Executive Office administration division.

PBB PROGRAMS - GENERAL LIABILITY INSURANCE

Insurance Against Risk - Minimize financial exposure to risk through the purchase of primary and excess insurance policies. Proactive claims management using data driven risk analysis. Mitigate financial risk through contract risk transfer management.

Labor Relations - Provide guidance and policy recommendations for successful and collaborative labor agreement negotiations with represented and unrepresented employee groups.

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	\$ 145,592	\$ 128,000	\$ 128,000	\$
Total Taxes	\$ 145,592	\$ 128,000	\$ 128,000	\$
Charges for Services				
8212 Other General Reimbursement	\$ 118,802	\$ 148,232	\$ 148,232	\$
8215 Administrative Support Services	100,055	113,647		
8269 Planning - At Cost Projects Fees	11,817	30,000	30,000	
8527 Transfer In A-87 Costs	3,430,371	3,252,222	3,481,475	
Total Charges for Services	\$ 3,661,045	\$ 3,544,101	\$ 3,659,707	\$
Other Financing Sources				
8779 Contributions from General Fund	\$	\$	\$ 345,550	\$
8780 Contributions from Other Funds	12,036			
8954 Operating Transfers In		12,565	12,565	
Total Other Financing Sources	\$ 12,036	\$ 12,565	\$ 358,115	\$
Total Revenue	\$ 3,818,673	\$ 3,684,666	\$ 4,145,822	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 127,455	\$	\$	\$
1002 Salaries and Wages	2,524,934	2,881,263	4,045,831	
1003 Extra Help		15,000	16,302	
1005 Overtime & Call Back	22,590	20,000	18,698	
1010 Cafeteria Plans (Non-PERS)	55,669	66,479	97,748	
1011 Salary Savings		(39,206)		
1018 Taxable Meal Reimbursements	273	250	750	
1300 P.E.R.S.	647,428	757,326	1,104,930	
1301 F.I.C.A.	168,653	192,128	270,478	
1303 Other Postemployment Benefits (OPEB)	95,718	150,147	215,771	
1310 Employee Group Ins	300,997	350,701	590,421	
1315 Workers Comp Insurance	9,241	11,391	12,677	
1320 Retired Employee Grp Ins	206,213	271,423	272,394	
1325 401 (k) Employer Match	12,947	19,500	28,500	
Total Salaries & Benefits	\$ 4,172,118	\$ 4,696,402	\$ 6,674,500	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 39,633	\$ 51,185	\$ 51,185	\$
2052 Communication Services - Mobile Devices	6,468	16,682	28,000	
2068 Food	1,501	1,775	1,775	
2140 Gen Liability Ins		28,559	32,104	
2290 Maintenance - Equipment	435			
2292 Maintenance - Software	4,113	3,695	17,217	
2310 Employee Benefits Systems		37,095	55,853	
2404 Maintenance Services			159,393	
2406 Maintenance - Janitorial			36,741	
2414 Records Retention & Destruction	202			
2439 Membership/Dues	5,747	22,942	42,796	
2456 Misc Expense	231		12,500	
2481 PC Acquisition	21,020	19,534	19,534	
2511 Printing	39,304	47,700	101,700	
2521 Operating Supplies	59			
2522 Other Supplies	1,110	4,000	4,000	
2523 Office Supplies & Exp	21,667	19,950	24,769	
2524 Postage	2,617	2,983	2,800	
2555 Prof/Spec Svcs - Purchased	266,109	364,595	492,820	
2556 Prof/Spec Svcs - County	238,090	283,819	282,741	
2568 MIS - Services		266,920	143,922	
2570 Media / Video Services	5,482	60,420	60,420	
2701 Publications & Legal Notices	2,035	1,000	1,000	
2709 Countywide System Charges	17,020	25,171	26,539	
2821 Small Equipment			7,500	
2838 Special Dept Expense-1099 Reportable			6,000	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense	4,151	112,500	187,500	
2844 Training	30,763	17,925	47,000	
2860 Library Materials	143			
2931 Travel & Transportation	6,883	15,000	15,000	
2932 Mileage	1,571	2,400	6,000	
2933 Lodging	11,918	7,000	18,000	
2941 County Vehicle Mileage	14,721	15,000	21,000	
2964 Meals/Food Purchases	5,232	4,770	7,500	
2965 Utilities			43,601	
Total Services & Supplies	\$ 748,225	\$ 1,432,620	\$ 1,956,910	\$
Capital Assets				
4151 Buildings & Improvements	\$	\$	\$	\$
4451 Equipment				
Total Capital Assets	\$	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 32,698	\$	\$	\$
5404 I/T-OUT Maintenance - Services	124,372	221,168		
5406 I/T-OUT Maintenance - Janitorial		36,803		
5550 I/T-OUT Administration	72,386	70,796	34,749	
5552 I/T-OUT MIS Services	80,827			
5556 I/T-OUT Professional Services		83,948		
5965 I/T-OUT Utilities	35,619	43,643		
Total Intrafund Transfers Out	\$ 345,902	\$ 456,358	\$ 34,749	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (182,032)	\$	\$	\$
5010 I/T-IN Fire Protection Fund	(53,211)	(150)		
Total Intrafund Transfers In	\$ (235,243)	\$ (150)	\$	\$
Total Expenditures / Appropriations	\$ 5,031,002	\$ 6,585,230	\$ 8,666,159	\$
Net Cost	\$ 1,212,329	\$ 2,900,564	\$ 4,520,337	\$

Budget Unit **General Fund - 100**
Function General
Activity Board of Supervisors - 10010

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors			
1	2	3	4	5			
Revenue							
Charges for Services							
8212 Other General Reimbursement	\$	\$	1,500	\$			
Total Charges for Services	\$	\$	1,500	\$			
Total Revenue	\$	\$	1,500	\$			
Expenditures / Appropriations							
Salaries & Benefits							
1002 Salaries and Wages	\$	1,394,481	\$	1,128,194	\$	1,273,398	\$
1003 Extra Help		26,986		22,000		22,000	
1005 Overtime & Call Back				250		250	
1010 Cafeteria Plans (Non-PERS)		39,113		30,700		29,180	
1011 Salary Savings				(28,608)			
1018 Taxable Meal Reimbursements		47					
1300 P.E.R.S.		335,892		309,820		341,359	
1301 F.I.C.A.		108,714		86,146		96,068	
1303 Other Postemployment Benefits (OPEB)		64,402		77,854		86,240	
1310 Employee Group Ins		175,565		199,295		148,400	
1315 Workers Comp Insurance		5,965		2,555		6,185	
1320 Retired Employee Grp Ins		40,432		49,697		47,739	
1325 401 (k) Employer Match		6,704		8,250		8,250	
Total Salaries & Benefits	\$	2,198,301	\$	1,886,153	\$	2,059,069	\$
Services & Supplies							
2050 Communication Services - Radio	\$		\$	1,000	\$		\$
2051 Communication Services - Telephone		33,487		47,490		40,000	
2052 Communication Services - Mobile Devices		13,465		13,994		14,500	
2140 Gen Liability Ins				6,908		21,772	
2290 Maintenance - Equipment				1,500		1,500	
2291 Maintenance - Computer Equip				500		500	
2310 Employee Benefits Systems				21,676		15,365	
2404 Maintenance Services						58,150	
2406 Maintenance - Janitorial						12,996	
2439 Membership/Dues		4,489		3,000		4,500	
2481 PC Acquisition		3,469		7,000		7,000	
2511 Printing		13,787		15,000		14,000	
2522 Other Supplies		9,002		9,400		12,000	
2523 Office Supplies & Exp		37		1,375		1,375	
2524 Postage		7,275		5,290		7,800	
2550 Administration				28,900		28,900	
2555 Prof/Spec Svcs - Purchased		24,841		10,000		10,000	
2556 Prof/Spec Svcs - County				5,000			
2568 MIS - Services				65,331		83,492	
2570 Media / Video Services		13,850				5,000	
2701 Publications & Legal Notices		1,210				1,500	
2709 Countywide System Charges		7,085		10,241		10,535	
2727 Rents & Leases - Bldgs & Impr		49,257		60,000		52,000	
2770 Fuels & Lubricants		185		1,000		1,000	
2840 Special Dept Expense		9,777		10,000		10,000	
2844 Training		7,093		700		700	
2931 Travel & Transportation		8,755		6,100		5,000	
2932 Mileage		11,200		14,900		13,000	
2933 Lodging		6,427		6,500		4,000	
2939 Commission Reimbursements		3,200		3,000		3,200	
2941 County Vehicle Mileage		53,637		57,240		55,000	
2964 Meals/Food Purchases		9,738		12,080		11,000	
2965 Utilities		7,221		6,000		15,701	
Total Services & Supplies	\$	298,487	\$	431,125	\$	521,486	\$
Other Charges							
3551 Transfer Out A-87 Costs	\$	608,277	\$	458,965	\$	468,144	\$
Total Other Charges	\$	608,277	\$	458,965	\$	468,144	\$
Intrafund Transfers Out							

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

Budget Unit **General Fund - 100**
 Function General
 Activity Board of Supervisors - 10010

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T-OUT Employee Benefit Systems	\$ 18,106	\$	\$	\$
5404 I/T-OUT Maintenance - Services	37,591	90,000		
5406 I/T-OUT Maintenance - Janitorial		2,500		
5550 I/T-OUT Administration		20,550	20,550	
5552 I/T-OUT MIS Services	69,663			
5965 I/T-OUT Utilities	13,141			
Total Intrafund Transfers Out	\$ 138,501	\$ 113,050	\$ 20,550	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (141,574)	\$	\$	\$
Total Intrafund Transfers In	\$ (141,574)	\$	\$	\$
Total Expenditures / Appropriations	\$ 3,101,992	\$ 2,889,293	\$ 3,069,249	\$
Net Cost	\$ 3,101,992	\$ 2,887,793	\$ 3,069,249	\$

Budget Unit **General Fund - 100**
 Function **General**
 Activity **Clerk of the Board - 10020**

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8127 AAB Processing Fee	\$ 28,520	\$ 32,000	\$ 32,000	\$
8215 Administrative Support Services	2,000			
8218 Forms and Photocopies	294	250		
8261 Other Multi Dept Applications	2,978	3,000		
Total Charges for Services	\$ 33,792	\$ 35,250	\$ 32,000	\$
Total Revenue	\$ 33,792	\$ 35,250	\$ 32,000	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 374,934	\$ 388,901	\$ 455,474	\$
1010 Cafeteria Plans (Non-PERS)	16,464	16,400	19,260	
1011 Salary Savings		(13,361)		
1300 P.E.R.S.	110,168	120,664	128,041	
1301 F.I.C.A.	29,914	29,276	33,469	
1303 Other Postemployment Benefits (OPEB)	24,176	33,366	37,730	
1310 Employee Group Ins	52,705	60,149	92,245	
1315 Workers Comp Insurance	423	488	488	
1320 Retired Employee Grp Ins	31,184	35,489	35,842	
1325 401 (k) Employer Match	2,590	2,000	5,250	
Total Salaries & Benefits	\$ 642,558	\$ 673,372	\$ 807,799	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 7,312	\$ 8,500	\$ 8,500	\$
2140 Gen Liability Ins		60,203	43,241	
2310 Employee Benefits Systems		8,383	8,548	
2404 Maintenance Services			19,292	
2406 Maintenance - Janitorial			4,050	
2439 Membership/Dues	407	900	900	
2511 Printing	7,844	12,000	9,500	
2522 Other Supplies		200		
2523 Office Supplies & Exp	1,677	1,500	2,000	
2524 Postage	4,336	5,000	5,000	
2554 Commissioner's Fees	4,600	5,500	7,000	
2555 Prof/Spec Svcs - Purchased	57,086	98,400	98,400	
2556 Prof/Spec Svcs - County	5,915	34,000	32,792	
2568 MIS - Services		29,716	22,965	
2570 Media / Video Services	3,623	2,000	3,600	
2701 Publications & Legal Notices	9,731	10,000	10,000	
2709 Countywide System Charges	7,463	10,897	9,070	
2840 Special Dept Expense	954	2,480	2,480	
2931 Travel & Transportation		1,000	1,000	
2932 Mileage	924	1,000	1,450	
2933 Lodging	379	500	500	
2941 County Vehicle Mileage	28	400	400	
2964 Meals/Food Purchases	305	500	500	
2965 Utilities			5,077	
Total Services & Supplies	\$ 112,584	\$ 293,079	\$ 296,265	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 116,361	\$ 72,803	\$ 74,259	\$
Total Other Charges	\$ 116,361	\$ 72,803	\$ 74,259	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 6,672	\$	\$	\$
5404 I/T-OUT Maintenance - Services	11,456	33,091		
5406 I/T-OUT Maintenance - Janitorial		4,330		
5552 I/T-OUT MIS Services	21,549			
5965 I/T-OUT Utilities	4,365			
Total Intrafund Transfers Out	\$ 44,042	\$ 37,421	\$	\$
Total Expenditures / Appropriations	\$ 915,545	\$ 1,076,675	\$ 1,178,323	\$
Net Cost	\$ 881,753	\$ 1,041,425	\$ 1,146,323	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$	\$	\$	235,000 \$
Total Taxes	\$	\$	\$	235,000 \$
Rev from Use of Money & Property				
6950 Interest	\$	\$	\$	1,000 \$
Total Rev from Use of Money & Property	\$	\$	\$	1,000 \$
Charges for Services				
8212 Other General Reimbursement	\$	6,957 \$	19,400 \$	5,000 \$
Total Charges for Services	\$	6,957 \$	19,400 \$	5,000 \$
Miscellaneous Revenues				
8753 Other Sales	\$	4,794 \$	5,000 \$	4,000 \$
8764 Miscellaneous Revenues		3,291		
Total Miscellaneous Revenues	\$	8,085 \$	5,000 \$	4,000 \$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$	480,600 \$	246,600 \$
Total Other Financing Sources	\$	\$	480,600 \$	246,600 \$
Total Revenue	\$	15,042 \$	505,000 \$	491,600 \$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$	406,379 \$	415,852 \$	420,540 \$
1003 Extra Help		19,526	12,750	16,816
1005 Overtime & Call Back		876		
1010 Cafeteria Plans (Non-PERS)		9,189	9,945	9,990
1011 Salary Savings			(13,438)	
1018 Taxable Meal Reimbursements		75		
1300 P.E.R.S.		100,542	100,481	117,032
1301 F.I.C.A.		31,000	30,237	29,512
1303 Other Postemployment Benefits (OPEB)		16,118	22,244	21,560
1310 Employee Group Ins		57,497	64,364	66,622
1315 Workers Comp Insurance		954	1,251	1,285
1320 Retired Employee Grp Ins		21,104	26,747	26,001
1325 401 (k) Employer Match		2,440	2,250	2,250
Total Salaries & Benefits	\$	665,700 \$	672,683 \$	711,608 \$
Services & Supplies				
2051 Communication Services - Telephone	\$	12,546 \$	14,100 \$	14,101 \$
2052 Communication Services - Mobile Devices		3,584	2,000	2,000
2068 Food		552		1,304
2140 Gen Liability Ins			1,853	2,010
2290 Maintenance - Equipment		772		200
2310 Employee Benefits Systems			5,589	5,643
2404 Maintenance Services				21,380
2406 Maintenance - Janitorial				13,371
2439 Membership/Dues		44,662	72,129	72,129
2456 Misc Expense		38		
2511 Printing		20,049	2,500	6,000
2521 Operating Supplies		113		
2522 Other Supplies		650		2,000
2523 Office Supplies & Exp		1,542	5,400	3,400
2524 Postage		9,344	999	2,000
2534 Operating Materials		64		
2555 Prof/Spec Svcs - Purchased		483,146	452,000	538,000
2556 Prof/Spec Svcs - County		852	1,029	885
2568 MIS - Services			56,428	28,223
2570 Media / Video Services		11,977		5,000
2701 Publications & Legal Notices		6,200		2,000
2709 Countywide System Charges		1,883	4,080	4,149
2710 Rents & Leases - Equipment		1,048		
2727 Rents & Leases - Bldgs & Impr		2,285		550
2768 Fuels - Credit Card Purchases		6		

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2770 Fuels & Lubricants	262		250	
2788 Promotional Projects	5,649	10,000	10,000	
2838 Special Dept Expense-1099 Reportable	10,319	5,000	5,000	
2840 Special Dept Expense	47,064	131,173	97,365	
2844 Training	318	1,000	1,000	
2860 Library Materials	23			
2931 Travel & Transportation	3,865	1,500	1,500	
2932 Mileage	1,905		1,000	
2933 Lodging	1,722		1,000	
2941 County Vehicle Mileage	4,528	2,062	2,062	
2964 Meals/Food Purchases	3,687	2,000	2,000	
2965 Utilities			16,045	
Total Services & Supplies	\$ 680,655	\$ 770,842	\$ 861,567	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 301,229	\$ 78,508	\$ 80,078	\$
Total Other Charges	\$ 301,229	\$ 78,508	\$ 80,078	\$
Other Financing Uses				
3776 Contrib Auto Working Capital	\$ 12,755	\$	\$	\$
Total Other Financing Uses	\$ 12,755	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 4,491	\$	\$	\$
5404 I/T-OUT Maintenance - Services	47,467	29,135		
5406 I/T-OUT Maintenance - Janitorial		13,857		
5550 I/T-OUT Administration	12,742			
5552 I/T-OUT MIS Services	19,131			
5556 I/T-OUT Professional Services	2,500		2,912	
5965 I/T-OUT Utilities	13,853	17,017		
Total Intrafund Transfers Out	\$ 100,184	\$ 60,009	\$ 2,912	\$
Intrafund Transfers In				
5026 I/T-IN Advertising & Promotion Fund	\$ (488,615)	\$	\$	\$
Total Intrafund Transfers In	\$ (488,615)	\$	\$	\$
Total Expenditures / Appropriations	\$ 1,271,908	\$ 1,582,042	\$ 1,656,165	\$
Net Cost	\$ 1,256,866	\$ 1,077,042	\$ 1,164,565	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	\$ 445,657	\$ 628,247	\$	\$
Total Charges for Services	\$ 445,657	\$ 628,247	\$	\$
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 2,500	\$	\$	\$
Total Miscellaneous Revenues	\$ 2,500	\$	\$	\$
Total Revenue	\$ 448,157	\$ 628,247	\$	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 223,996	\$ 294,799	\$	\$
1003 Extra Help	4,212			
1005 Overtime & Call Back	35			
1010 Cafeteria Plans (Non-PERS)	8,374	9,920		
1011 Salary Savings		(10,059)		
1300 P.E.R.S.	63,264	83,646		
1301 F.I.C.A.	17,075	22,108		
1303 Other Postemployment Benefits (OPEB)	13,199	22,244		
1310 Employee Group Ins	46,683	63,206		
1315 Workers Comp Insurance	638	978		
1320 Retired Employee Grp Ins	25,447	28,049		
1325 401 (k) Employer Match	360	750		
Total Salaries & Benefits	\$ 403,283	\$ 515,641	\$	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 11,124	\$ 9,444	\$	\$
2052 Communication Services - Mobile Devices	1,319	336		
2068 Food	11,416	200		
2140 Gen Liability Ins		932		
2310 Employee Benefits Systems		5,589		
2415 Campus Services-PCGC	3,889	4,918		
2439 Membership/Dues	28,959	28,845		
2511 Printing	25,922	9,602		
2522 Other Supplies	1,312	1,000		
2523 Office Supplies & Exp	4,890	3,000		
2524 Postage	1,920	2,596		
2550 Administration	20,874	25,444		
2555 Prof/Spec Svcs - Purchased		10,000		
2556 Prof/Spec Svcs - County	49			
2568 MIS - Services		18,158		
2570 Media / Video Services	16,912			
2709 Countywide System Charges	1,244	2,688		
2822 Advertising	49			
2840 Special Dept Expense	2,954	49,000		
2842 Tuition Reimbursement	18,075	25,000		
2844 Training	128,810	165,157		
2860 Library Materials	872	2,500		
2931 Travel & Transportation	420	600		
2932 Mileage	110	200		
2933 Lodging	1,136	240		
2941 County Vehicle Mileage	610	200		
2964 Meals/Food Purchases	400			
Total Services & Supplies	\$ 283,266	\$ 365,649	\$	\$
Capital Assets				
4451 Equipment	\$	\$ 16,000	\$	\$
Total Capital Assets	\$	\$ 16,000	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 3,337	\$	\$	\$
5404 I/T-OUT Maintenance - Services	20,880		11,463	
5406 I/T-OUT Maintenance - Janitorial			10,189	
5550 I/T-OUT Administration	8,209			

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
5552 I/T-OUT MIS Services	19,935			
5556 I/T-OUT Professional Services	3,574	1,000,000		
5965 I/T-OUT Utilities	6,450	9,363		
Total Intrafund Transfers Out	\$ 62,385	\$ 1,031,015	\$	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$	\$ (83,948)	\$	\$
Total Intrafund Transfers In	\$	\$ (83,948)	\$	\$
Total Expenditures / Appropriations	\$ 748,934	\$ 1,844,357	\$	\$
Net Cost	\$ 300,777	\$ 1,216,110	\$	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 2,700	\$ 900	\$ 2,000	\$
Total Licenses, Permits & Franchises	\$ 2,700	\$ 900	\$ 2,000	\$
Intergovernmental Revenue				
7250 Federal Aid Disaster Admin	\$ 279,879	\$ 200,603	\$ 201,686	\$
7292 Aid from Other Governmental Agencies	14,129	14,129	14,129	
7326 Federal - Other	57,049		84,000	
7331 State for Disaster	42,086	90,000		
7416 Denti-Cal - Clinic	2			
7424 State Aid - Public Safety Services	163,845	153,955	153,956	
7495 Fed Homeland Security Grant	360,096	440,730	447,878	
Total Intergovernmental Revenue	\$ 917,086	\$ 899,417	\$ 901,649	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 560	\$	\$	\$
Total Other Financing Sources	\$ 560	\$	\$	\$
Total Revenue	\$ 920,346	\$ 900,317	\$ 903,649	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 55,376	\$	\$	\$
1002 Salaries and Wages	300,829	430,168	429,232	
1003 Extra Help	9,824			
1005 Overtime & Call Back	1,340	10,000	10,000	
1010 Cafeteria Plans (Non-PERS)	7,555	12,520	12,437	
1011 Salary Savings		(14,998)		
1018 Taxable Meal Reimbursements	262	150	150	
1300 P.E.R.S.	67,790	102,879	109,991	
1301 F.I.C.A.	23,121	33,673	31,884	
1303 Other Postemployment Benefits (OPEB)	13,789	27,805	26,950	
1310 Employee Group Ins	29,151	44,410	53,803	
1315 Workers Comp Insurance	2,405	3,677	1,607	
1325 401 (k) Employer Match	2,380	3,000	2,250	
Total Salaries & Benefits	\$ 513,822	\$ 653,284	\$ 678,304	\$
Services & Supplies				
2050 Communication Services - Radio	\$ 20,280	\$ 21,180	\$ 19,980	\$
2051 Communication Services - Telephone	34,772	35,920	35,920	
2052 Communication Services - Mobile Devices	3,864	8,680	9,173	
2068 Food	73			
2140 Gen Liability Ins	5,451	1,867	1,701	
2290 Maintenance - Equipment	431	1,420	1,420	
2310 Employee Benefits Systems		5,589	6,944	
2404 Maintenance Services			15,690	
2406 Maintenance - Janitorial			11,858	
2415 Campus Services-PCGC	8,215	12,748	9,514	
2439 Membership/Dues	225	400	400	
2481 PC Acquisition	236	3,600	3,600	
2511 Printing	5,801	8,449	8,449	
2522 Other Supplies	647	1,500	1,500	
2523 Office Supplies & Exp	3,958	13,827	6,000	
2524 Postage	7,048	3,804	3,990	
2555 Prof/Spec Svcs - Purchased	192,889	122,181	119,000	
2568 MIS - Services		24,446	27,562	
2570 Media / Video Services	675	540	540	
2701 Publications & Legal Notices	1,772		1,000	
2709 Countywide System Charges	2,301	4,348	4,711	
2840 Special Dept Expense	217,710	200,337	318,384	
2844 Training	4,809	6,000	10,000	
2853 Safety Clothing - Other Agency		300		
2931 Travel & Transportation	1,029	1,688	2,000	
2932 Mileage	468			

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	610	600	2,000	
2941 County Vehicle Mileage	29,616	36,630	44,824	
2964 Meals/Food Purchases	2,562	2,700	2,700	
2965 Utilities			21,560	
Total Services & Supplies	\$ 545,442	\$ 518,754	\$ 690,420	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 230,542	\$ 226,681	\$ 107,417	\$
Total Other Charges	\$ 230,542	\$ 226,681	\$ 107,417	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 201,450	\$ 239,485	\$ 239,485	\$
Total Other Financing Uses	\$ 201,450	\$ 239,485	\$ 239,485	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 4,491	\$	\$	\$
5404 I/T-OUT Maintenance - Services	25,822	24,579		
5406 I/T-OUT Maintenance - Janitorial		12,201		
5550 I/T-OUT Administration	155,169	21,263		
5552 I/T-OUT MIS Services	15,760			
5840 I/T-OUT Special Dept Expense	1,500	8,500	8,500	
5965 I/T-OUT Utilities	18,033	24,972		
Total Intrafund Transfers Out	\$ 220,775	\$ 91,515	\$ 8,500	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (86,357)	\$ (47,612)	\$ (34,749)	\$
5010 I/T-IN Fire Protection Fund	(46,000)	(46,000)	(46,000)	
Total Intrafund Transfers In	\$ (132,357)	\$ (93,612)	\$ (80,749)	\$
Total Expenditures / Appropriations	\$ 1,579,674	\$ 1,636,107	\$ 1,643,377	\$
Net Cost	\$ 659,328	\$ 735,790	\$ 739,728	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Disaster Response/Recovery - 22350

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	\$	\$ 200,000	\$ 200,000	\$
Total Intergovernmental Revenue	\$	\$ 200,000	\$ 200,000	\$
Total Revenue	\$	\$ 200,000	\$ 200,000	\$
Expenditures / Appropriations				
Salaries & Benefits				
1003 Extra Help	\$	\$ 50,000	\$ 50,000	\$
1005 Overtime & Call Back		25,000	25,000	
Total Salaries & Benefits	\$	\$ 75,000	\$ 75,000	\$
Services & Supplies				
2052 Communication Services - Mobile Devices	\$	\$ 5,000	\$ 5,000	\$
2534 Operating Materials		20,000	20,000	
2555 Prof/Spec Svcs - Purchased		50,000	50,000	
2840 Special Dept Expense		50,000	50,000	
Total Services & Supplies	\$	\$ 125,000	\$ 125,000	\$
Total Expenditures / Appropriations	\$	\$ 200,000	\$ 200,000	\$
Net Cost	\$	\$	\$	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 1,419,686	\$ 1,574,489	\$ 1,596,913	\$
6106 Railroad Unitary Property Taxes	1,493	1,598	1,783	
6107 Unitary & Op Non-Unitary Property Taxes	45,374	48,216	49,888	
6108 Property Tax Impounds	(186)			
6111 Current Unsecured Property Taxes	35,698	35,311	35,311	
6123 RDA Pass-Throughs	18,271	18,068	18,068	
6126 Prop Tx ABX1_26 Residual Distr	36,493	16,600	16,600	
6132 Delinquent Secured Property Taxes	(77)			
6140 Delinquent Unsecured Property Taxes	711			
6160 Timber Tax	1,589	1,244	1,244	
6171 Current Supplemental Property Taxes	35,966	25,788	25,788	
6196 Delinquent Supplemental Property Taxes	137			
Total Taxes	\$ 1,595,155	\$ 1,721,314	\$ 1,745,595	\$
Rev from Use of Money & Property				
6950 Interest	\$ 45,238	\$ 34,000	\$ 38,000	\$
6957 R&T Code Section 5151 Interest Refunded	(1,732)			
6970 Investment Income	(2,277)			
Total Rev from Use of Money & Property	\$ 41,229	\$ 34,000	\$ 38,000	\$
Intergovernmental Revenue				
7113 Prop Tx ABX1_26 Asset Distr	\$ 16,955	\$	\$	\$
7205 Homeowners Property Tax Relief	13,811	14,000	14,000	
7229 State Response Reimbursement	13,837	10,000	10,000	
7326 Federal - Other	59,661			
7424 State Aid - Public Safety Services	348,171	336,970	343,709	
Total Intergovernmental Revenue	\$ 452,435	\$ 360,970	\$ 367,709	\$
Charges for Services				
8193 Other Services	\$ 8,299	\$ 16,598	\$ 24,898	\$
8197 Fire Services	22,569	30,480	30,480	
8212 Other General Reimbursement	11,142	10,000	10,000	
8243 Plan Check Fees	56,430	30,000	50,000	
8269 Planning - At Cost Projects Fees		5,000	5,000	
Total Charges for Services	\$ 98,440	\$ 92,078	\$ 120,378	\$
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 4,999	\$	\$	\$
Total Miscellaneous Revenues	\$ 4,999	\$	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 8,100	\$	\$	\$
8779 Contributions from General Fund	1,099,190	1,098,000	1,098,000	
8780 Contributions from Other Funds	219,102	496,845	287,859	
Total Other Financing Sources	\$ 1,326,392	\$ 1,594,845	\$ 1,385,859	\$
Total Revenue	\$ 3,518,650	\$ 3,803,207	\$ 3,657,541	\$
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 1,396	\$ 7,755	\$ 8,632	\$
Total Salaries & Benefits	\$ 1,396	\$ 7,755	\$ 8,632	\$
Services & Supplies				
2050 Communication Services - Radio	\$ 27,803	\$ 7,000	\$ 7,000	\$
2051 Communication Services - Telephone	2,901	3,400	3,400	
2052 Communication Services - Mobile Devices	3,308	5,000	5,000	
2068 Food	597			
2085 Household Expense	2,129	3,000	3,000	
2086 Refuse Disposal	720	1,000	1,000	
2130 Insurance	17,219	22,000	22,000	
2140 Gen Liability Ins	1,747	10,734	10,473	
2271 Parts Installed	9,845			
2273 Parts	37,923	45,000	45,000	
2277 Auto - Towing	405			
2290 Maintenance - Equipment	16,939	50,000	50,000	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2404 Maintenance Services			3,097	
2405 Materials - Bldgs & Impr	11,076	5,000	5,000	
2406 Maintenance - Janitorial			500	
2422 Medical, Dental & Lab Supp	3,443	1,500	1,500	
2439 Membership/Dues	462	1,500	1,500	
2456 Misc Expense	515	600	600	
2481 PC Acquisition	11,284			
2511 Printing	2,209	900	900	
2522 Other Supplies		2,000	2,000	
2523 Office Supplies & Exp	1,252	2,000	2,000	
2524 Postage	248	200	200	
2534 Operating Materials	88,459	52,064	82,500	
2551 Prof/Svcs Purchased-CDF Fire Services	2,244,820	2,813,855	3,455,555	
2555 Prof/Spec Svcs - Purchased	26,259	138,000	88,000	
2568 MIS - Services		7,525	8,194	
2701 Publications & Legal Notices		1,555	1,555	
2709 Countywide System Charges	4,541	5,696	4,363	
2710 Rents & Leases - Equipment	416	500	500	
2770 Fuels & Lubricants	30,145	32,000	32,000	
2838 Special Dept Expense-1099 Reportable	3,748	11,000	11,000	
2839 Recording Fees	71			
2840 Special Dept Expense	12,642	29,000	29,000	
2844 Training	6,333	8,000	8,000	
2853 Safety Clothing - Other Agency	62,698	45,000	45,000	
2955 Prof & Spec Serv & Med	8,434	10,000	10,000	
2964 Meals/Food Purchases	194	500	500	
2965 Utilities	5,671	8,000	8,000	
Total Services & Supplies	\$ 2,646,456	\$ 3,323,529	\$ 3,948,337	\$
Capital Assets				
4451 Equipment	\$ 95,655	\$	\$	\$
Total Capital Assets	\$ 95,655	\$	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 509,000	\$ 280,600	\$
3778 Operating Transfer Out - Capital Imprvmt	93,125			
Total Other Financing Uses	\$ 93,125	\$ 509,000	\$ 280,600	\$
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 7,424	\$ 5,712	\$	\$
5406 I/T-OUT Maintenance - Janitorial		700		
5550 I/T-OUT Administration	111,193	46,000	(6,000)	
5552 I/T-OUT MIS Services	6,547			
Total Intrafund Transfers Out	\$ 125,164	\$ 52,412	\$ (6,000)	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (6,000)	\$ (6,000)	\$ 46,000	\$
Total Intrafund Transfers In	\$ (6,000)	\$ (6,000)	\$ 46,000	\$
Total Expenditures / Appropriations	\$ 2,955,796	\$ 3,886,696	\$ 4,277,569	\$
Net Cost	\$ (562,854)	\$ 83,489	\$ 620,028	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

Fund	Self Insurance Fund - 270
Subfund	General Liability Insurance - 800
Activity	Gen Liability Insurance - 9800

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8148 Estate Fees	988			
8212 Other General Reimbursement	756			
8215 Administrative Support Services	103,428	321,456		
8328 Self Insurance Proceeds	1,648,974	3,714,561	3,793,422	
8761 Insurance Refunds	20,058	50,000	50,000	
8763 Non-Tort Recovery	18,750			
8771 Subrogation Recovery		200,000	200,000	
Total Operating Revenues	\$ 1,792,954	\$ 4,286,017	\$ 4,043,422	\$
Operating Expenses				
1001 Employee Paid Sick Leave	(7,319)			
1002 Salaries and Wages	587,060	610,338	433,157	
1003 Extra Help	129			
1004 Accr Compensated Leave	(3,528)			
1005 Overtime & Call Back	19			
1010 Cafeteria Plans (Non-PERS)	13,859	14,120	12,020	
1011 Salary Savings			(16,975)	
1300 P.E.R.S.	163,971	180,306	121,219	
1301 F.I.C.A.	42,777	43,992	32,243	
1303 Other Postemployment Benefits (OPEB)	23,852	33,366	27,805	
1304 Other Postemployment Charges (Up Front)	37,240			
1308 PERS Pension Expense	(29,158)			
1309 OPEB Expense	(18,306)			
1310 Employee Group Ins	62,339	75,699	62,903	
1315 Workers Comp Insurance	1,454	22,476	1,294	
1320 Retired Employee Grp Ins	23,306	28,229	32,181	
1325 401 (k) Employer Match	4,379	4,500	3,750	
2051 Communication Services - Telephone	10,124	11,640	11,500	
2052 Communication Services - Mobile Devices	1,088	3,000	2,500	
2130 Insurance	639,184	814,000	798,446	
2140 Gen Liability Ins	2,825	7,397	4,167	
2145 Fire Package Ins	307,568	447,621	344,000	
2258 Defense Experts		25,000	25,000	
2290 Maintenance - Equipment	1,599	1,620	2,200	
2310 Employee Benefits Systems	7,500	8,315	8,500	
2404 Maintenance Services	20,221	18,451	21,000	
2406 Maintenance - Janitorial		6,304	6,500	
2439 Membership/Dues	1,025	1,000	1,025	
2481 PC Acquisition	4,101	4,000	4,200	
2511 Printing	7,981	8,000	8,000	
2522 Other Supplies	687		800	
2523 Office Supplies & Exp	511	2,000	2,000	
2524 Postage	1,303	2,000	2,000	
2543 Investigators	1,392	25,000	20,000	
2548 Claims Administration	5,016		5,000	
2550 Administration	43,055	45,000	45,000	
2555 Prof/Spec Svcs - Purchased	132,193	182,500	112,175	
2556 Prof/Spec Svcs - County	501,811	726,063	528,000	
2561 Legal Services	2,500	5,000	5,000	
2568 MIS - Services			22,649	
2570 Media / Video Services	1,799		2,000	
2701 Publications & Legal Notices	1,003	1,000	1,000	
2709 Countywide System Charges	6,156	8,623	8,198	
2840 Special Dept Expense	881			
2844 Training		4,000	4,000	
2931 Travel & Transportation	39	900	750	
2932 Mileage	116	200	250	
2933 Lodging	110		200	
2941 County Vehicle Mileage	210	600	600	
2964 Meals/Food Purchases	5	600	600	
2965 Utilities	6,300	7,742	8,000	
2977 Subrogation Costs	85,697	200,000	200,000	
3925 Judgments and Damages	2,500	1,000,000	500,000	
3929 Judgments and Damages - non-reportable	(144,311)	500,000	500,000	

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

Fund	Self Insurance Fund - 270
Subfund	General Liability Insurance - 800
Activity	Gen Liability Insurance - 9800

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
3931 Tort-Related Litigation	104,474	150,000	150,000	
3932 Non-Tort Litigation	19,626	250,000	250,000	
Total Operating Expenses	\$ 2,678,363	\$ 5,480,602	\$ 4,314,857	\$
Operating Income (Loss)	\$ (885,409)	\$ (1,194,585)	\$ (271,435)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(23,106)	194,310		
6950 Interest	55,058	70,000	70,000	
6970 Investment Income	(926)			
8771 Subrogation Recovery	275,187			
Total Non-Operating Revenue (Expenses)	\$ 306,213	\$ 264,310	\$ 70,000	\$
Income Before Capital Contributions and Transfers	\$ (579,196)	\$ (930,275)	\$ (201,435)	\$
8954 Operating Transfers In	122,428	500,000	250,000	
Change in Net Assets	\$ (456,768)	\$ (430,275)	\$ 48,565	\$
Net Assets - Beginning Balance	1,851,001	(667,534)	(1,097,809)	
Net Assets - Ending Balance	\$ (667,534)	\$ (1,097,809)	\$ (1,049,244)	\$