COUNTY EXECUTIVE OFFICE
APPROPRIATION SUMMARY
Fiscal Year 2018-19

ADMINISTERED BY: COUNTY EXECUTIVE OFFICER

Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Requested Budget	FY 2018-19 Recommended Budget	YOY % Change
GENERAL FUND					
Board of Supervisors Admin/Overhead	2,921,554		3,473,485	3,400,780	
County Governance		3,450,884			
10010 Board of Supervisors	**2,921,554**	**3,450,884**	**3,473,485**	**3,400,780**	**-1.45%**
Assessment Appeals	51,527	227,662	207,612	207,613	
Clerk of the Board Admin/Overhead	-7,017			-11,926	
Clerk of the Board Operations	729,032	839,412	1,004,295	965,695	
10020 Clerk of the Board	**773,542**	**1,067,074**	**1,211,907**	**1,161,382**	**8.84%**
Administration - CEO	0	0	-1	-10,400	
Budget and Finance	1,292,985	3,317,490			
Communication	2,130,816	1,872,483			
County Executive Office Admin/Overhead	-5,918				
Departmental Support			1,074,476	1,031,067	
Finance			2,512,871	2,524,217	
General Administration / Management			831,708	831,708	
Land Use / Planning / Capital			1,383,565	1,383,564	
Policy and Legislative			770,060	725,389	
Program and Policy Coordination	4,017,620	4,144,413			
Public Information Office			1,973,218	1,937,591	
Safety	164,727	329,589			
Tahoe			955,769	955,768	
10040 County Executive Office	**7,600,230**	**9,663,975**	**9,501,666**	**9,378,904**	**-2.95%**
Administration - Economic Development	30,322		13,968	13,068	
Business Assistance	632,324	2,673,561	883,303	858,640	
Film Office	275,509	371,387	355,289	355,426	
Promotion and Marketing	276,761	710,065	540,940	540,940	
Resource Center			437,616	302,957	
11120 Economic Development	**1,214,916**	**3,755,013**	**2,231,116**	**2,071,031**	**-44.85%**
Disaster Response / Recovery - Emergency Services			3,097,384	3,097,384	
Emergency Management			2,164,122	2,164,124	
Emergency Preparedness and Response	1,130,398	4,633,652			
Emergency Services Admin/Overhead	1,967			-4,017	
Fire Service Administration	-44,313	395,228	205,566	205,565	
Hazard Mitigation			76,420	76,420	
Reserve for Disaster Response			200,000	200,000	
22310 Emergency Services	**1,088,052**	**5,028,880**	**5,743,492**	**5,739,476**	**14.13%**
22350 Disaster Response/Recovery	**0**	**200,000**	**0**	**0**	**100.00%**
TOTAL GENERAL FUND	**13,598,294**	**23,165,826**	**22,161,666**	**21,751,573**	**-6.10%**

OTHER OPERATING FUND					
Administration - County Fire	4,562,883	5,036,786	120,363	120,363	
CDF Contract			3,979,288	4,100,784	
Fire Mitigation			94,521	94,521	
Fire Protection			742,469	742,469	
Hazmat			106,850	106,850	
22160 County Fire - Fund 170	**4,562,883**	**5,036,786**	**5,043,491**	**5,164,987**	**2.55%**
INTERNAL SERVICE FUND					
Risk Management	3,434,038	5,225,720	5,602,451	5,586,640	
Safety			46,769	46,769	
09800 Gen Liability Insurance - Fund 270/800	**3,434,038**	**5,225,720**	**5,649,220**	**5,633,409**	**7.80%**
TOTAL ALL FUNDS	**21,595,215**	**33,428,332**	**32,854,377**	**32,549,969**	**-2.63%**

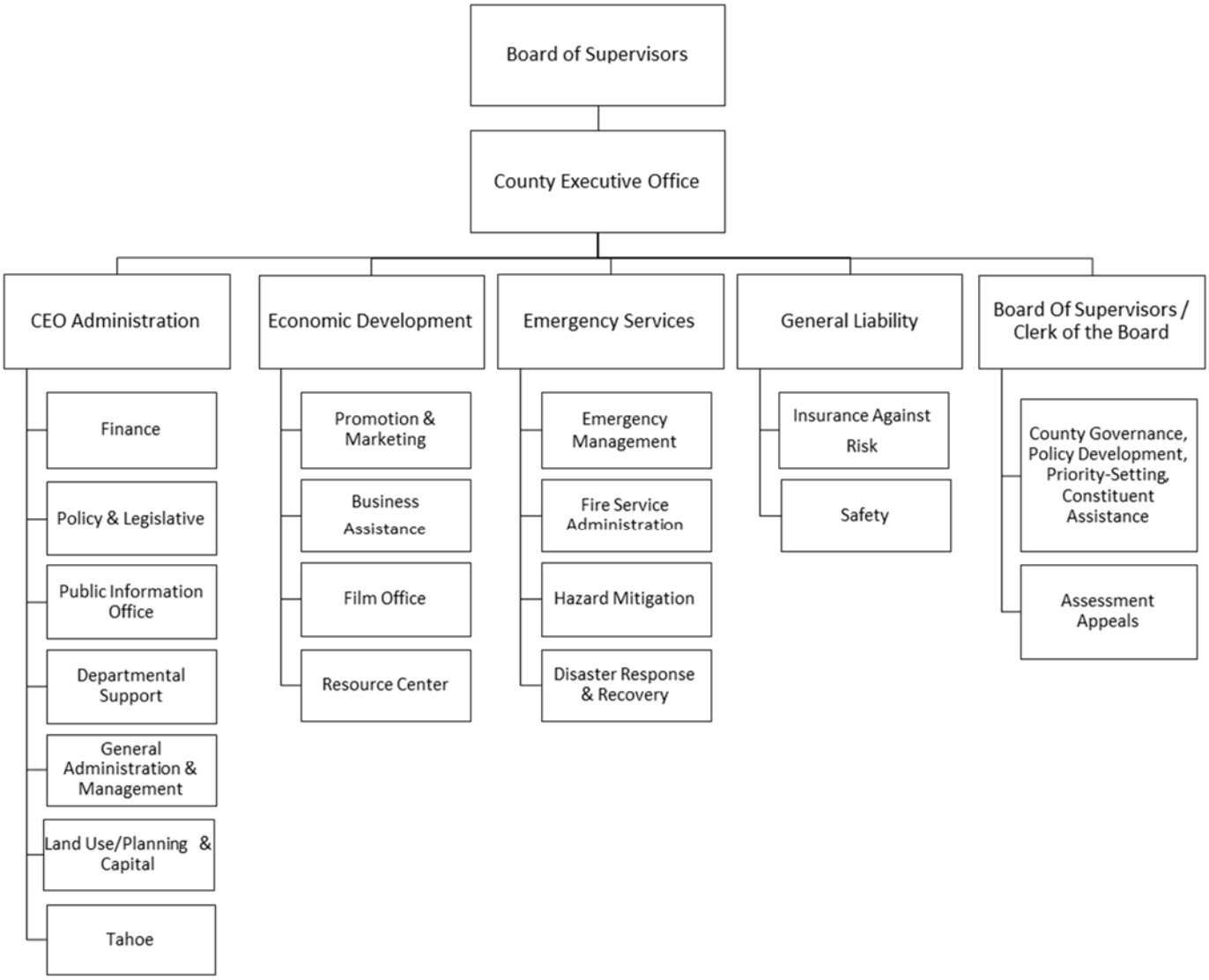
FUNDED POSITIONS					
100-10010 Board of Supervisors	11	10	10	10	
100-10020 Clerk of the Board	6	5	6	6	
100-10040 County Executive Office	42	43	43	42	
100-11120 Economic Development	4	6	6	6	
100-22310 Emergency Services	5	5	5	5	
270-09800 Gen Liability Insurance	4	4	4	4	
TOTAL FUNDED POSITIONS	**72**	**73**	**74**	**73**	**0.00%**
TOTAL ALLOCATED POSITIONS	**76**	**78**	**78**	**78**	**0.00%**

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 2018-19 Highlights: The County Executive Office's administration division budget maintains the staffing and operational costs associated with overseeing the 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, coordinates legislative priorities, functions as the liaison between county departments and the Board on policy, fiscal, and programmatic matters, and is a link between Placer County and its community.

The County Executive Office continues to partner with county departments to implement Priority Based Budgeting to clearly outline county goals, programs and costs of services. Employee engagement remains a top priority with a goal of promoting excellence and innovative service delivery.

The office continues to partner with the Department of Public Works and Facilities to develop a comprehensive Capital Facilities Improvement Program and Capital Facilities Financing Plan to further address capital needs and financing. The fiscal analysis associated with land development continues to be performed by the department to support countywide economic development.

The office continues its work with criminal justice partners to implement system-wide priorities identified in the 2014 Criminal Justice Master Plan and to achieve increased efficiencies and effectiveness within the justice system. The transition of the Public Defender program to a new contract services provider is on-going and proceeding well. Discussions continue with city, non-profit partners and the community on development of a countywide strategy on affordable workforce housing and homelessness.

In coordination with the Sheriff's Office, Code Enforcement and the Agricultural Commissioner, efforts continue to educate the community on the county's cannabis ordinance and to monitor state and federal legislative and policy developments.

In North Lake Tahoe, transportation, capital projects, destination marketing, and economic development initiatives remain top priorities in FY 2018-19. The County Executive Office partners with the Visitor's Bureau to market North Lake Tahoe and provide visitor information services. Transit system expansion is underway as staff works with community groups to prioritize services and implement the transit vision. Community engagement facilitated by the County Executive Office continues to inform priorities on capital projects such as bike trails and wayfinding signage providing benefit to local residents and visitors. Economic Development programs are spurring new investments in Tahoe Basin communities as staff work with project applicants on the new North Lake Tahoe Economic Incentive Program, acquire critical commodities needed for development projects, and work internally on process improvements to strengthen the applicant's positive experience with Placer County.

Proposed Budget Major Adjustment(s):

- None.

PBB PROGRAMS - COUNTY EXECUTIVE OFFICE

Departmental Support – Provide support to various county departments and other agencies.

Program Cost: $1,031,067

Finance - 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: $2,524,217

General Administration / Management – Provide general leadership and management to the County Executive Office.

Program Cost: $831,708

Land Use / Planning / Capital – Develop and support the Capital Facilities Improvement Program and Capital Facilities Financing Plan. Provide fiscal analysis and planning associated with land development to support countywide economic development.

Program Cost: $1,383,564

Policy and Legislative - **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: $725,389

Public Information Office - 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: $1,937,591

Tahoe – Partner with the community and local groups to implement Board of Supervisor priorities related to transportation, capital projects, destination marketing, and economic development in the Tahoe geographic area.

Program Cost: $955,768

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 2018-19 Highlights: The Board of Supervisors budget remains consistent with prior year operational activities and adjusts for unavoidable cost-drivers.

Proposed Budget Major Adjustment(s):

- None.

PBB PROGRAMS – BOARD OF SUPERVISORS

County Governance, Policy Development, Priority-Setting and Constituent Assistance - Transparently govern through public meetings and records, collaboration with stakeholders, and clear and helpful information. Establish priorities and policies for county operations. Assist, provide information and be directly accessible to citizens and community groups.

Program Cost: $3,400,780

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 2018-19 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.

Proposed Budget Major Adjustment(s):

- Increase in Salaries and Benefits of $162,826 due to a FY 2017-18 mid-year addition of a Board Commission Clerk and staffing re-organization.

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: $965,695

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

Program Cost: $207,613

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 2018-19 Highlights: The Office of Economic Development is focused on priorities for FY 2018-19 that include the following:

Promotion and Marketing: Promotion of Placer County through the successful administration of Placer County Visitor Bureau and Arts Council of Placer County contracts which provide countywide benefit and direct economic stimulus to the county and region. Providing support to the County Economic Development Board as it implements a Main Street Initiative that will bolster downtown stability. On-going promotion of the county via web, mail, and social media channels using upgraded tools including website, chooseplacer.com, newsletters, etc.

Business Assistance: Assist businesses with attraction, retention, and expansion efforts which yield job creation. Job creation opportunities are leveraged by pursuing funding for economic development activities through available grants. Partnering with other county land development departments to ensure expedited entitlement and permit processing. Support business and the community by providing current economic data, analysis and available funding programs.

Placer Business Resource Center: The central point of information and assistance for businesses and entrepreneurs in Placer County. Services include workshops and classes, one-on-one advising, permitting assistance and hiring assistance.

Film Office: Through the efforts of the Film Office, the county is committed to attracting and retaining the significant economic benefits generated by media productions. Efforts this year focus on: codifying film permitting in Placer County by the establishment of updated regulations and associated code enforcement provisions;

streamlining permit processing by fully updating and automating the permit application process will enhance administrative efficiency; building on our regional infrastructure by hosting in Tahoe: a multi-agency orientation to film production, and a separate networking event for production companies and crew.

Proposed Budget Major Adjustment(s):

- Increase in PC Acquisition of $19,455 for the purchase of new computers.
- Increase in I/T-OUT Professional Services of $14,000 for a transfer to Revenue Services for Transient Occupancy Tax (TOT) collection.

PBB PROGRAMS – ECONOMIC DEVELOPMENT

Promotion and Marketing - Attract new, and expand existing, businesses by promoting the outstanding lifestyle and business climate of Placer County.

Program Cost: $540,940

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

Program Cost: $858,640

Resource Center – The central point of information and assistance for businesses and entrepreneurs in Placer County.

Program Cost: $302,957

Film Office - Promote the film industry, tourism, special events, and other opportunities.

Program Cost: $355,426

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 2018-19 Highlights: The Office of Emergency Services is focused on two priorities for FY 2018-19: 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 cooperating agencies collaborate to respond to and prepare for major incidents via Emergency Operations Center (EOC) activations. Effective and efficient response requires training, planning, and preparedness actions on an ongoing basis. Training this year will focus on refining EOC operations and preparedness for county staff, and methods and procedures for interactions with other emergency centers in the county.

Fire Service Administration continues to be an ongoing priority with a $12M Cooperative Agreement with the State Fire Department, Cal FIRE, providing Fire and Emergency Medical Service to Placer County Fire. Fire service delivery across California is becoming more fiscally challenging with longer fire seasons and larger and more destructive fires, which translates to greater expenditures not keeping pace with revenues. This holds true in Placer County as well. The county will continue with a review and assessment of the current fire services system for service delivery and fiscal solvency.

Proposed Budget Major Adjustment(s):

- Re-budget in Special Department Expense of $3.5 million for tree mortality grant and homeland security payments.
- Consolidated Appropriation 22350 - Disaster Response & Recovery into Appropriation 22310 – Emergency Services.

PBB PROGRAMS – EMERGENCY SERVICES

Emergency Management - Ensure readiness for emergencies and disasters through interagency coordination and response plans. Administer various federal and state grants.

Program Cost: $2,164,124

Fire Service Administration – Serves as the county's contract administrator for the fire protection contract with California Department of Forestry and Fire Protection (CalFIRE).

Program Cost: $205,565

Hazard Mitigation - Coordinating and managing updates of the County Local Hazard Mitigation Plan and other hazard mitigation efforts across the county.

Program Cost: $76,420

Disaster Response/ Recovery – Response to declared disasters. Current budgeted items are for the Tree Mortality Emergency Proclamation.

Program Cost: $3,097,384

Reserve for Disaster Response- 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 2018-19 Highlights: The county will continue with a review and assessment 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.

Proposed Budget Major Adjustment(s):

- Increase in Parts of $35,000 for various vehicle parts.
- Decrease in Operating Transfer Out expenditures of $41,800 for Countywide Radio.
- Increase in Professional Services of $121,496 for the CALFIRE contract.
- Increase in Contributions from General Fund of $517,431 to support fire protection.

PBB PROGRAMS - FIRE SERVICES

CDF Contract – The share of the contract with California Department of Forestry and Fire Protection (CalFIRE) attributable to this appropriation.

Program Cost: $4,100,784

Fire Mitigation – Provide planning for fuel reduction activities, education, and training to reduce the impact and frequency of fires in the county.

Program Cost: $94,521

Fire Protection / Administration County Fire – Plan, direct, and manage county support of responses to wildland and structural fires and Emergency Medical Services. Provide for expenses related to fire operations not included in the CalFIRE contract.

Program Cost: $120,363

Hazmat – Provide training, equipment and other support for members of the County's Interagency Hazardous Materials Response Team (Hazmat team).

Program Cost: $106,850

09800 – GENERAL LIABILITY INSURANCE (Internal Service Fund)

Administration and Financial System

Purpose: To protect the county and its assets from risk, and to support Board policies and the county's mission through sound risk management practices. The Risk Management team accomplishes this through efficient and effective claims management, insurance policy management, contract reviews, American Disability Act (ADA) coordination and safety programs.

FY 2018-19 Highlights: The General Liability / Risk Management budget year will see a primary focus on increasing communication and collaboration with county departments, leveraging knowledge and resources into improved risk assessment and treatment services to reduce risks and lower costs for county departments. The department will be looking at cost effective ways where improved technology can be utilized to increase efficiency and streamline processes.

Proposed Budget Major Adjustment(s):

- Increase in Insurance and Fire Package Insurance of $156,514.
- Increase in Judgments and Damages and Tort-Related Litigation of $350,000 for claims.

- Revenue increase in Self Insurance Proceeds of $1,638,659 to maintain services by charging county departments.

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 operational risk through contract risk transfer management. Compliance with applicable laws to ensure safe delivery of county services.

Program Cost: $5,586,640

Safety – Serves as a point of contact for county departments and residents for non-employment inquiries and complaints related to the Americans with Disabilities Act (ADA) and other safety concerns. Ensures prompt evaluation and resolution of ADA inquiries and complaints.

Program Cost: $46,769

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Total	**$**	**$**	**$**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 25,404	$	$	$
1002 Salaries and Wages	1,158,792	1,328,308	1,381,244	
1003 Extra Help	22,155	26,785	27,357	
1005 Overtime & Call Back	330	250	250	
1010 Cafeteria Plans (Non-PERS)	26,818	29,940	29,940	
1011 Salary Savings			(65,494)	
1300 P.E.R.S.	301,447	358,022	402,912	
1301 F.I.C.A.	89,823	102,865	106,420	
1303 Other Postemployment Benefits (OPEB)	71,018	86,240	90,400	
1310 Employee Group Ins	140,289	150,602	156,860	
1315 Workers Comp Insurance	6,538	13,754	7,118	
1320 Retired Employee Grp Ins	47,378	51,857	53,260	
1325 401 (k) Employer Match	4,682	8,250	8,250	
Total Salaries & Benefits	**$ 1,894,674**	**$ 2,156,873**	**$ 2,198,517**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 29,502	$ 30,500	$ 30,640	$
2052 Communication Services - Mobile Devices	11,559	14,500	14,000	
2068 Food	142			
2140 Gen Liability Ins	19,210	19,057	27,183	
2290 Maintenance - Equipment		750		
2291 Maintenance - Computer Equip		500		
2310 Employee Benefits Systems	16,145	16,527	17,138	
2404 Maintenance Services	34,475	63,782	24,929	
2406 Maintenance - Janitorial	11,375	16,293	18,737	
2439 Membership/Dues	2,615	4,500	4,000	
2481 PC Acquisition	4,364	7,000	7,000	
2511 Printing	7,796	12,000	12,000	
2522 Other Supplies	6,341	12,000	10,000	
2523 Office Supplies & Exp		1,375		
2524 Postage	6,997	7,800	8,068	
2550 Administration		28,900		
2555 Prof/Spec Svcs - Purchased	26,347	10,000	38,900	
2556 Prof/Spec Svcs - County		10,000	10,000	
2568 MIS - Services	77,286	84,474	83,996	
2570 Media / Video Services	5,515	5,000	8,000	
2701 Publications & Legal Notices	3,192	1,500	1,500	
2709 Countywide System Charges	10,535	11,098	11,915	
2727 Rents & Leases - Bldgs & Impr	63,395	62,250	72,000	
2770 Fuels & Lubricants	114	250	250	
2840 Special Dept Expense	18,379	10,000	10,000	
2844 Training	1,150	1,000	1,200	
2931 Travel & Transportation	7,281	5,000	10,000	
2932 Mileage	8,685	13,000	13,000	
2933 Lodging	9,003	5,000	8,500	
2939 Commission Reimbursements	3,800	3,200	3,200	
2941 County Vehicle Mileage	45,881	55,000	55,212	
2964 Meals/Food Purchases	10,659	11,000	12,000	
2965 Utilities	24,162	30,294	23,793	
Total Services & Supplies	**$ 465,905**	**$ 553,550**	**$ 537,161**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 560,860	$ 740,461	$ 665,102	$
Total Other Charges	**$ 560,860**	**$ 740,461**	**$ 665,102**	**$**
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	$ 115	$	$	$
Total Intrafund Transfers Out	**$ 115**	**$**	**$**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures / Appropriations	$ 2,921,554	$ 3,450,884	$ 3,400,780	$
Net Cost	$ 2,921,554	$ 3,450,884	$ 3,400,780	$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8127 AAB Processing Fee	$ 27,920	$ 35,000	$ 35,000	$
8215 Administrative Support Services	500	2,000	2,000	
8218 Forms and Photocopies	10			
8261 Other Multi Dept Applications	9,551	3,000	3,000	
Total Charges for Services	**$ 37,981**	**$ 40,000**	**$ 40,000**	**$**
Total Revenue	**$ 37,981**	**$ 40,000**	**$ 40,000**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 9,163	$	$	$
1002 Salaries and Wages	259,234	336,265	426,584	
1005 Overtime & Call Back	7,420	1,000		
1010 Cafeteria Plans (Non-PERS)	10,241	13,540	15,640	
1011 Salary Savings			(22,987)	
1300 P.E.R.S.	80,457	105,940	139,578	
1301 F.I.C.A.	20,225	25,799	32,634	
1303 Other Postemployment Benefits (OPEB)	21,339	26,950	33,900	
1310 Employee Group Ins	56,090	81,981	112,243	
1315 Workers Comp Insurance	403	695	1,169	
1320 Retired Employee Grp Ins	27,486	29,056	32,616	
1325 401 (k) Employer Match	2,520	3,750	4,500	
Total Salaries & Benefits	**$ 494,578**	**$ 624,976**	**$ 775,877**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 7,270	$ 8,500	$ 7,980	$
2052 Communication Services - Mobile Devices	249			
2140 Gen Liability Ins	38,153	15,577	21,786	
2310 Employee Benefits Systems	10,368	9,088	8,505	
2404 Maintenance Services	15,108	24,280	13,228	
2406 Maintenance - Janitorial	4,217	5,476	8,675	
2439 Membership/Dues		900	900	
2481 PC Acquisition			5,000	
2511 Printing	11,565	16,000	16,000	
2522 Other Supplies	415		450	
2523 Office Supplies & Exp	600	2,000	2,000	
2524 Postage	4,396	7,000	7,056	
2554 Commissioner's Fees	3,300	7,500	7,500	
2555 Prof/Spec Svcs - Purchased	46,571	139,150	99,150	
2556 Prof/Spec Svcs - County	8,801	23,500	5,280	
2568 MIS - Services	23,848	30,677	30,316	
2570 Media / Video Services	3,128	3,600	5,000	
2701 Publications & Legal Notices	13,806	15,000	18,000	
2709 Countywide System Charges	9,070	8,079	6,570	
2840 Special Dept Expense	3,822	2,480	2,480	
2931 Travel & Transportation		1,000	1,000	
2932 Mileage	821	1,450	2,000	
2933 Lodging		500	500	
2939 Commission Reimbursements	800			
2941 County Vehicle Mileage		400	300	
2964 Meals/Food Purchases	36	500	500	
2965 Utilities	6,257	6,984	12,997	
Total Services & Supplies	**$ 212,601**	**$ 329,641**	**$ 283,173**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 66,360	$ 112,457	$ 102,332	$
Total Other Charges	**$ 66,360**	**$ 112,457**	**$ 102,332**	**$**
Total Expenditures / Appropriations	**$ 773,539**	**$ 1,067,074**	**$ 1,161,382**	**$**
Net Cost	**$ 735,558**	**$ 1,027,074**	**$ 1,121,382**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	$ 102,048	$ 128,000	$ 100,000	$
Total Taxes	**$ 102,048**	**$ 128,000**	**$ 100,000**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 88,265	$ 513,564	$ 576,786	$
8215 Administrative Support Services	68,281	102,846	127,947	
8269 Planning - At Cost Projects Fees	41,068	30,000	30,000	
8527 Transfer In A-87 Costs	3,473,894	4,982,992	6,009,383	
Total Charges for Services	**$ 3,671,508**	**$ 5,629,402**	**$ 6,744,116**	**$**
Other Financing Sources				
8779 Contributions from General Fund	$ 267,131	$	$	$
8780 Contributions from Other Funds	3,836	10,000	7,000	
Total Other Financing Sources	**$ 270,967**	**$ 10,000**	**$ 7,000**	**$**
Total Revenue	**$ 4,044,523**	**$ 5,767,402**	**$ 6,851,116**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 3,858,994	$ 4,755,568	$ 4,836,332	$
1003 Extra Help	11,839	16,000	16,000	
1005 Overtime & Call Back	11,873	22,478	26,000	
1006 Sick Leave Payoff	2,000			
1010 Cafeteria Plans (Non-PERS)	93,141	107,123	106,842	
1011 Salary Savings		(5,852)	(232,522)	
1018 Taxable Meal Reimbursements	601	750		
1300 P.E.R.S.	1,036,558	1,305,161	1,391,875	
1301 F.I.C.A.	272,982	341,705	342,963	
1303 Other Postemployment Benefits (OPEB)	206,802	239,855	242,951	
1310 Employee Group Ins	478,467	548,715	615,323	
1315 Workers Comp Insurance	13,383	22,447	22,719	
1320 Retired Employee Grp Ins	276,827	295,800	311,398	
1325 401 (k) Employer Match	20,720	30,374	30,751	
Total Salaries & Benefits	**$ 6,284,187**	**$ 7,680,124**	**$ 7,710,632**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 45,294	$ 51,000	$ 51,000	$
2052 Communication Services - Mobile Devices	15,444	24,000	26,500	
2068 Food	2,049	15,300	15,300	
2140 Gen Liability Ins	28,327	30,549	46,582	
2290 Maintenance - Equipment	435	450	450	
2292 Maintenance - Software	55,732	54,500	76,325	
2310 Employee Benefits Systems	60,030	158,418	158,921	
2404 Maintenance Services	112,206	155,198	85,121	
2405 Materials - Bldgs & Impr	43			
2406 Maintenance - Janitorial	34,963	36,931	34,595	
2431 Professional Dues		1,400		
2439 Membership/Dues	23,672	13,170	30,040	
2456 Misc Expense	1,676	5,000	5,000	
2481 PC Acquisition	20,257	42,340	42,500	
2511 Printing	95,270	115,000	110,000	
2522 Other Supplies	4,111	7,000	7,000	
2523 Office Supplies & Exp	14,205	20,000	19,000	
2524 Postage	2,822	2,605	2,856	
2555 Prof/Spec Svcs - Purchased	386,209	660,555	451,955	
2556 Prof/Spec Svcs - County	17,039	17,525	10,465	
2568 MIS - Services	186,332	188,503	211,927	
2570 Media / Video Services	7,925	50,000	12,640	
2701 Publications & Legal Notices	1,623	1,490	1,200	
2709 Countywide System Charges	26,539	39,977	48,417	
2710 Rents & Leases - Equipment	5,815	4,500	6,500	
2727 Rents & Leases - Bldgs & Impr	708		500	
2770 Fuels & Lubricants	189	50	50	

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2821 Small Equipment	4,743	3,500	4,000	
2822 Advertising	40	3,000	1,000	
2829 Media Services	675			
2838 Special Dept Expense-1099 Reportable	1,441	2,000	2,000	
2840 Special Dept Expense	16,639	115,500	50,000	
2842 Tuition Reimbursement	50			
2844 Training	38,434	47,000	40,000	
2931 Travel & Transportation	11,144	15,000	15,000	
2932 Mileage	3,194	6,000	6,000	
2933 Lodging	14,604	18,000	18,000	
2941 County Vehicle Mileage	20,579	23,000	27,363	
2964 Meals/Food Purchases	14,146	7,500	5,001	
2965 Utilities	49,643	47,890	45,064	
Total Services & Supplies	**$ 1,324,247**	**$ 1,983,851**	**$ 1,668,272**	**$**
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	$ 1,506	$	$	$
5556 I/T-OUT Professional Services	10,862			
Total Intrafund Transfers Out	**$ 12,368**	**$**	**$**	**$**
Intrafund Transfers In				
5002 I/T-IN County General Fund	$ (20,572)	$	$	$
Total Intrafund Transfers In	**$ (20,572)**	**$**	**$**	**$**
Total Expenditures / Appropriations	**$ 7,600,230**	**$ 9,663,975**	**$ 9,378,904**	**$**
Net Cost	**$ 3,555,707**	**$ 3,896,573**	**$ 2,527,788**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	$ 318,761	$ 351,474	$ 351,474	$
Total Taxes	**$ 318,761**	**$ 351,474**	**$ 351,474**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 1,000	$	$	$
Total Rev from Use of Money & Property	**$ 1,000**	**$**	**$**	**$**
Intergovernmental Revenue				
7232 State Aid - Other	$	$ 1,617,875	$	$
Total Intergovernmental Revenue	**$**	**$ 1,617,875**	**$**	**$**
Charges for Services				
8212 Other General Reimbursement	$ 4,638	$ 5,000	$ 5,000	$
Total Charges for Services	**$ 4,638**	**$ 5,000**	**$ 5,000**	**$**
Miscellaneous Revenues				
8753 Other Sales	$ 202	$ 1,000	$ 500	$
Total Miscellaneous Revenues	**$ 202**	**$ 1,000**	**$ 500**	**$**
Other Financing Sources				
8780 Contributions from Other Funds	$ 91,482	$ 5,000	$	$
Total Other Financing Sources	**$ 91,482**	**$ 5,000**	**$**	**$**
Total Revenue	**$ 416,083**	**$ 1,980,349**	**$ 356,974**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 21,515	$	$	$
1002 Salaries and Wages	366,611	510,131	594,527	
1003 Extra Help	3,754			
1005 Overtime & Call Back			5,000	
1010 Cafeteria Plans (Non-PERS)	9,813	15,874	13,973	
1011 Salary Savings			(28,868)	
1300 P.E.R.S.	98,914	131,699	185,565	
1301 F.I.C.A.	26,957	38,303	44,302	
1303 Other Postemployment Benefits (OPEB)	22,773	32,341	33,901	
1310 Employee Group Ins	55,145	82,165	84,305	
1315 Workers Comp Insurance	1,148	2,099	2,689	
1320 Retired Employee Grp Ins	39,388	32,766	43,152	
1325 401 (k) Employer Match	1,497	2,249	3,001	
Total Salaries & Benefits	**$ 647,515**	**$ 847,627**	**$ 981,547**	**$**
Services & Supplies				
2051 Communication Services - Telephone	$ 10,519	$ 9,119	$ 9,120	$
2052 Communication Services - Mobile Devices	3,465	3,400	3,400	
2068 Food	345	300	300	
2140 Gen Liability Ins	1,774	2,874	4,206	
2273 Parts	12			
2290 Maintenance - Equipment	265	1,000	1,000	
2292 Maintenance - Software	805		806	
2310 Employee Benefits Systems	5,889	5,952	10,334	
2404 Maintenance Services	23,938	46,870	9,387	
2406 Maintenance - Janitorial	7,682	5,992	5,892	
2439 Membership/Dues	63,383	71,966	81,045	
2481 PC Acquisition			19,455	
2511 Printing	8,715	8,000	8,000	
2522 Other Supplies	151	450	450	
2523 Office Supplies & Exp	1,804	3,400	3,400	
2524 Postage	2,477	2,107	2,356	
2555 Prof/Spec Svcs - Purchased	495,758	2,262,875	650,000	
2556 Prof/Spec Svcs - County	885	908	491	
2568 MIS - Services	33,021	27,707	36,273	
2570 Media / Video Services	2,543	5,000	5,000	
2709 Countywide System Charges	4,673	5,370	8,251	
2710 Rents & Leases - Equipment	100			
2727 Rents & Leases - Bldgs & Impr	725	1,129	1,360	

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2770 Fuels & Lubricants	228	250	250	
2788 Promotional Projects	18,160	10,000	4,000	
2821 Small Equipment	789			
2822 Advertising			8,000	
2838 Special Dept Expense-1099 Reportable	158	100	100	
2840 Special Dept Expense	10,520	101,000	47,200	
2844 Training	1,777	500	1,500	
2931 Travel & Transportation	3,991	7,000	4,500	
2932 Mileage	902	1,000	1,050	
2933 Lodging	1,837	3,940	3,950	
2941 County Vehicle Mileage	1,212	2,062	1,000	
2964 Meals/Food Purchases	4,201	3,498	4,875	
2965 Utilities	14,651	15,597	7,674	
Total Services & Supplies	**$ 727,355**	**$ 2,609,366**	**$ 944,625**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 59,596	$ 371,086	$ 203,923	$
Total Other Charges	**$ 59,596**	**$ 371,086**	**$ 203,923**	**$**
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	$ 36	$	$	$
5556 I/T-OUT Professional Services	37,013	23,534	37,536	
Total Intrafund Transfers Out	**$ 37,049**	**$ 23,534**	**$ 37,536**	**$**
Intrafund Transfers In				
5002 I/T-IN County General Fund	$ (10,000)	$	$	$
5026 I/T-IN Advertising & Promotion Fund	(246,600)	(96,600)	(96,600)	
Total Intrafund Transfers In	**$ (256,600)**	**$ (96,600)**	**$ (96,600)**	**$**
Total Expenditures / Appropriations	**$ 1,214,915**	**$ 3,755,013**	**$ 2,071,031**	**$**
Net Cost	**$ 798,832**	**$ 1,774,664**	**$ 1,714,057**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	$ 4,500	$ 2,500	$ 2,500	$
Total Licenses, Permits & Franchises	**$ 4,500**	**$ 2,500**	**$ 2,500**	**$**
Intergovernmental Revenue				
7250 Federal Aid Disaster Admin	$ 201,643	$ 201,643	$ 203,924	$
7292 Aid from Other Governmental Agencies	14,488	14,489	14,489	
7326 Federal - Other			200,000	
7331 State for Disaster	16,353	2,325,000	2,325,000	
7424 State Aid - Public Safety Services	163,210	179,587	190,153	
7495 Fed Homeland Security Grant	307,779	451,879	608,402	
Total Intergovernmental Revenue	**$ 703,473**	**$ 3,172,598**	**$ 3,541,968**	**$**
Total Revenue	**$ 707,973**	**$ 3,175,098**	**$ 3,544,468**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	$ 301,482	$ 440,362	$ 508,195	$
1003 Extra Help			62,110	
1005 Overtime & Call Back	3,430	17,553	35,000	
1010 Cafeteria Plans (Non-PERS)	8,306	11,081	12,791	
1011 Salary Savings			(24,215)	
1018 Taxable Meal Reimbursements	328	300		
1300 P.E.R.S.	73,955	109,067	143,266	
1301 F.I.C.A.	23,528	35,031	38,862	
1303 Other Postemployment Benefits (OPEB)	18,195	24,255	28,251	
1310 Employee Group Ins	36,551	57,996	69,480	
1315 Workers Comp Insurance	1,820	3,095	3,332	
1325 401 (k) Employer Match	1,500	2,625	3,001	
Total Salaries & Benefits	**$ 469,095**	**$ 701,365**	**$ 880,073**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 21,015	$ 20,700	$ 21,500	$
2051 Communication Services - Telephone	31,157	28,020	30,592	
2052 Communication Services - Mobile Devices	9,049	9,173	18,000	
2068 Food	135		1,000	
2140 Gen Liability Ins	1,500	2,260	2,821	
2290 Maintenance - Equipment	431	1,420	1,420	
2310 Employee Benefits Systems	7,253	7,439	8,505	
2404 Maintenance Services	19,236	17,518	20,658	
2405 Materials - Bldgs & Impr	43			
2406 Maintenance - Janitorial	11,032	12,943	12,965	
2415 Campus Services-PCGC	8,964	10,805	8,748	
2439 Membership/Dues	260	1,000	1,000	
2481 PC Acquisition		11,000	11,000	
2511 Printing	7,557	8,449	8,449	
2522 Other Supplies	20	6,000	6,000	
2523 Office Supplies & Exp	972	6,000	6,000	
2524 Postage	3,927	4,213	4,712	
2534 Operating Materials	1,624		20,000	
2555 Prof/Spec Svcs - Purchased	91,989	127,000	154,000	
2568 MIS - Services	20,707	20,033	23,513	
2570 Media / Video Services	245	540	1,500	
2701 Publications & Legal Notices		1,000	500	
2709 Countywide System Charges	4,711	5,457	4,165	
2840 Special Dept Expense	109,054	3,400,384	3,575,637	
2844 Training	794	10,000	10,000	
2931 Travel & Transportation	923	2,000	2,000	
2932 Mileage	399		500	
2933 Lodging	1,996	2,000	2,000	
2941 County Vehicle Mileage	33,566	44,824	30,705	
2964 Meals/Food Purchases	1,685	2,700	2,700	
2965 Utilities	20,120	19,404	16,888	

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services & Supplies	**$ 410,364**	**$ 3,782,282**	**$ 4,007,478**	**$**
Other Charges				
3551 Transfer Out A-87 Costs	$ 142,709	$ 379,488	$ 626,605	$
Total Other Charges	**$ 142,709**	**$ 379,488**	**$ 626,605**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 172,618	$ 239,485	$ 271,320	$
Total Other Financing Uses	**$ 172,618**	**$ 239,485**	**$ 271,320**	**$**
Intrafund Transfers Out				
5550 I/T-OUT Administration	$ 18,756	$	$	$
5840 I/T-OUT Special Dept Expense		1,500		
Total Intrafund Transfers Out	**$ 18,756**	**$ 1,500**	**$**	**$**
Intrafund Transfers In				
5002 I/T-IN County General Fund	$ (79,489)	$ (29,240)	$	$
5010 I/T-IN Fire Protection Fund	(46,000)	(46,000)	(46,000)	
Total Intrafund Transfers In	**$ (125,489)**	**$ (75,240)**	**$ (46,000)**	**$**
Total Expenditures / Appropriations	**$ 1,088,053**	**$ 5,028,880**	**$ 5,739,476**	**$**
Net Cost	**$ 380,080**	**$ 1,853,782**	**$ 2,195,008**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	$	$ 200,000	$	$
Total Intergovernmental Revenue	**$**	**$ 200,000**	**$**	**$**
Total Revenue	**$**	**$ 200,000**	**$**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1003 Extra Help	$	$ 50,000	$	$
1005 Overtime & Call Back		25,000		
Total Salaries & Benefits	**$**	**$ 75,000**	**$**	**$**
Services & Supplies				
2052 Communication Services - Mobile Devices	$	$ 5,000	$	$
2534 Operating Materials		20,000		
2555 Prof/Spec Svcs - Purchased		50,000		
2840 Special Dept Expense		50,000		
Total Services & Supplies	**$**	**$ 125,000**	**$**	**$**
Total Expenditures / Appropriations	**$**	**$ 200,000**	**$**	**$**
Net Cost	**$**	**$**	**$**	**$**

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	$ 1,636,891	$ 1,708,536	$ 1,793,963	$
6106 Railroad Unitary Property Taxes	1,532	1,609	1,673	
6107 Unitary & Op Non-Unitary Property Taxes	49,391	54,283	51,367	
6108 Property Tax Impounds	219			
6111 Current Unsecured Property Taxes	42,210	41,577	41,577	
6123 RDA Pass-Throughs	23,514	18,068	18,068	
6126 Prop Tx ABX1_26 Residual Distr	54,472	48,000	48,000	
6132 Delinquent Secured Property Taxes	(37)			
6140 Delinquent Unsecured Property Taxes	507			
6160 Timber Tax	531	1,244	1,244	
6171 Current Supplemental PropertyTaxes	43,057	25,788	30,000	
6196 Delinquent Supplemental PropertyTaxes	59			
Total Taxes	**$ 1,852,346**	**$ 1,899,105**	**$ 1,985,892**	**$**
Rev from Use of Money & Property				
6950 Interest	$ 66,395	$ 54,000	$ 60,000	$
6957 R&T Code Section 5151 Interest Refunded	(517)			
6970 Investment Income	(63,281)			
Total Rev from Use of Money & Property	**$ 2,597**	**$ 54,000**	**$ 60,000**	**$**
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	$ 13,917	$ 14,000	$ 14,100	$
7229 State Response Reimbursement	26,883	10,000	10,000	
7424 State Aid - Public Safety Services	369,883	381,623	404,075	
Total Intergovernmental Revenue	**$ 410,683**	**$ 405,623**	**$ 428,175**	**$**
Charges for Services				
8193 Other Services	$ 27,630	$ 33,198	$ 33,198	$
8197 Fire Services	22,411	30,480	30,480	
8212 Other General Reimbursement	44,249	50,000	50,000	
8243 Plan Check Fees	45,689	50,000	50,000	
8269 Planning - At Cost Projects Fees	5,239	5,000	5,000	
Total Charges for Services	**$ 145,218**	**$ 168,678**	**$ 168,678**	**$**
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	$ 276,162	$	$	$
8779 Contributions from General Fund	1,098,000	1,098,000	1,615,431	
8780 Contributions from Other Funds	256,749	380,770	362,558	
8954 Operating Transfers In	19,465			
Total Other Financing Sources	**$ 1,650,376**	**$ 1,478,770**	**$ 1,977,989**	**$**
Total Revenue	**$ 4,061,220**	**$ 4,006,176**	**$ 4,620,734**	**$**
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	$ 8,228	$ 20,724	$ 17,456	$
Total Salaries & Benefits	**$ 8,228**	**$ 20,724**	**$ 17,456**	**$**
Services & Supplies				
2050 Communication Services - Radio	$ 41,259	$ 7,000	$ 15,000	$
2051 Communication Services - Telephone	3,387	3,400	3,400	
2052 Communication Services - Mobile Devices	7,858	9,000	9,000	
2068 Food	726	500	1,000	
2085 Household Expense	1,552	3,000	3,000	
2086 Refuse Disposal	1,041	1,000	1,000	
2130 Insurance	16,631	22,000	25,260	
2140 Gen Liability Ins	9,241	7,152	16,830	
2273 Parts	94,744	45,000	80,000	
2274 Delivery & Freight Charges	5			
2277 Auto - Towing	2,598		1,000	
2290 Maintenance - Equipment	75,277	50,000	49,000	
2292 Maintenance - Software	3,782			
2404 Maintenance Services	1,823	3,000	9,247	
2405 Materials - Bldgs & Impr	2,325	5,000	5,000	
2422 Medical, Dental & Lab Supp	4,185	3,500	5,000	

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2439 Membership/Dues	577	1,500	1,500	
2456 Misc Expense	1,163	600	1,500	
2511 Printing	1,192	900	1,500	
2512 Laundry/Dry Cleaning	520			
2521 Operating Supplies	252		61,431	
2522 Other Supplies	5,698	2,000	2,000	
2523 Office Supplies & Exp	462	2,000	2,000	
2524 Postage	150	200	200	
2534 Operating Materials	97,710	115,750	61,461	
2551 Prof/Svcs Purchased-CDF Fire Services	3,044,197	3,979,288	4,100,784	
2555 Prof/Spec Svcs - Purchased	193,246	39,800	40,300	
2568 MIS - Services	8,084	7,973	8,040	
2701 Publications & Legal Notices		1,555	1,555	
2709 Countywide System Charges	4,363	4,857	4,635	
2710 Rents & Leases - Equipment	284	500	500	
2770 Fuels & Lubricants	21,528	32,000	32,000	
2838 Special Dept Expense-1099 Reportable	4,321	11,000	10,000	
2840 Special Dept Expense	5,166	29,000	7,000	
2844 Training	480	8,000	8,000	
2853 Safety Clothing - Other Agency	25,292	19,000	19,000	
2955 Prof & Spec Serv & Med	4,698	10,000	10,000	
2964 Meals/Food Purchases	413	500	500	
2965 Utilities	7,670	8,000	8,000	
Total Services & Supplies	**$ 3,693,900**	**$ 4,433,975**	**$ 4,605,643**	**$**
Other Charges				
3810 Lease Purchase Principal	$	$	$ 222,236	$
3830 Lease Purchase Interest			40,852	
Total Other Charges	**$**	**$**	**$ 263,088**	**$**
Capital Assets				
4451 Equipment	$ 540,154	$ 261,487	$	$
Total Capital Assets	**$ 540,154**	**$ 261,487**	**$**	**$**
Other Financing Uses				
3775 Operating Transfer Out	$ 280,600	$ 280,600	$ 238,800	$
Total Other Financing Uses	**$ 280,600**	**$ 280,600**	**$ 238,800**	**$**
Intrafund Transfers Out				
5550 I/T-OUT Administration	$ 46,000	$ 46,000	$ 46,000	$
Total Intrafund Transfers Out	**$ 46,000**	**$ 46,000**	**$ 46,000**	**$**
Intrafund Transfers In				
5002 I/T-IN County General Fund	$ (6,000)	$ (6,000)	$ (6,000)	$
Total Intrafund Transfers In	**$ (6,000)**	**$ (6,000)**	**$ (6,000)**	**$**
Total Expenditures / Appropriations	**$ 4,562,882**	**$ 5,036,786**	**$ 5,164,987**	**$**
Net Cost	**$ 501,662**	**$ 1,030,610**	**$ 544,253**	**$**

County of Placer
Operation of Internal Service Fund
Fiscal Year 2018-19

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

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8148 Estate Fees	50	200	200	
8212 Other General Reimbursement	300	400	400	
8328 Self Insurance Proceeds	3,359,054	3,347,057	4,985,716	
8761 Insurance Refunds	20,645	20,000	20,000	
Total Operating Revenues	**$ 3,380,049**	**$ 3,367,657**	**$ 5,006,316**	**$**
Operating Expenses				
1001 Employee Paid Sick Leave	10,440			
1002 Salaries and Wages	276,459	331,388	347,018	
1003 Extra Help			2,000	
1004 Accr Compensated Leave	(9,073)			
1010 Cafeteria Plans (Non-PERS)	8,807	9,920	9,920	
1011 Salary Savings		(14,031)	(15,810)	
1300 P.E.R.S.	79,247	94,871	107,390	
1301 F.I.C.A.	21,899	25,351	26,547	
1303 Other Postemployment Benefits (OPEB)	19,174	21,560	22,600	
1308 PERS Pension Expense	9,258			
1309 OPEB Expense	61,915			
1310 Employee Group Ins	32,735	41,913	36,109	
1315 Workers Comp Insurance	827	1,123	1,259	
1320 Retired Employee Grp Ins	43,934	40,326	65,401	
1325 401 (k) Employer Match	2,953	3,000	3,000	
2051 Communication Services - Telephone	11,076	20,500	9,460	
2052 Communication Services - Mobile Devices	1,186	900	1,400	
2130 Insurance	856,195	934,000	1,072,514	
2140 Gen Liability Ins	3,676	3,077	4,669	
2145 Fire Package Ins	304,324	357,000	375,000	
2257 Witness Fees			3,500	
2258 Defense Experts		25,000		
2292 Maintenance - Software			6,675	
2310 Employee Benefits Systems	7,465	6,038	6,804	
2404 Maintenance Services	13,323	14,000	16,938	
2406 Maintenance - Janitorial	4,916	5,500	10,482	
2439 Membership/Dues	975	850	1,600	
2456 Misc Expense			100	
2481 PC Acquisition		3,000	1,200	
2511 Printing	9,040	7,000	8,500	
2522 Other Supplies	457	500	1,000	
2523 Office Supplies & Exp	3,587	2,200	3,200	
2524 Postage	1,513	2,503	1,878	
2543 Investigators	4,114	15,000		
2548 Claims Administration	2,650			
2550 Administration	68,281	102,846	127,947	
2555 Prof/Spec Svcs - Purchased	9,186	112,175	123,350	
2556 Prof/Spec Svcs - County	683,632	548,943	624,147	
2561 Legal Services		5,000		
2568 MIS - Services	25,240	49,455	25,835	
2570 Media / Video Services	135	1,000	500	
2701 Publications & Legal Notices	1,257	1,000	1,356	
2709 Countywide System Charges	8,198	9,977	12,209	
2838 Special Dept Expense-1099 Reportable			100	
2840 Special Dept Expense	1,921		500	
2844 Training	199	4,000	2,000	
2931 Travel & Transportation		750	750	
2932 Mileage		250	450	
2933 Lodging		200	250	
2941 County Vehicle Mileage	5,303	5,400	6,743	
2964 Meals/Food Purchases		300	300	
2965 Utilities	7,979	6,000	9,800	
2977 Subrogation Costs	56,290	200,000	200,000	
3925 Judgments and Damages		500,000	750,000	
3929 Judgments and Damages - non-reportable	123,439	500,000	500,000	
3931 Tort-Related Litigation	389,311	150,000	250,000	
3932 Non-Tort Litigation	369,045	250,000	250,000	

County of Placer
Operation of Internal Service Fund
Fiscal Year 2018-19

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

Operating Detail	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Total Operating Expenses	**$ 3,532,488**	**$ 4,399,785**	**$ 5,016,591**	**$**
Operating Income (Loss)	**$ (152,439)**	**$ (1,032,128)**	**$ (10,275)**	**$**
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	99,193	(515,935)	(616,818)	
6865 Sanctions and Penalties	100			
6950 Interest	70,204	59,957	55,000	
6970 Investment Income	(64,192)	15,000	10,000	
8771 Subrogation Recovery	68,776	200,000	200,000	
Total Non-Operating Revenue (Expenses)	**$ 174,081**	**$ (240,978)**	**$ (351,818)**	**$**
Income Before Capital Contributions and Transfers	**$ 21,642**	**$ (1,273,106)**	**$ (362,093)**	**$**
8954 Operating Transfers In	389,917	250,000	250,000	
Change in Net Assets	**$ 411,559**	**$ (1,023,106)**	**$ (112,093)**	**$**
Net Assets - Beginning Balance	**(500,440)**	**2,073,144**	**740,038**	
Net Assets - Ending Balance	**$ 2,073,144**	**$ 740,038**	**$ 627,945**	**$**
Memo:				
4161 Intangible Assets	$	$ 310,000	$	$