

COUNTY EXECUTIVE OFFICE APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Proposed Budget	FY 2017-18 Final Budget	YOY % Change
GENERAL FUND					
Board of Supervisors Admin/Overhead	2,890,073	2,921,554			
County Governance			3,411,897	3,450,884	
10010 Board of Supervisors	2,890,073	2,921,554	3,411,897	3,450,884	18.12%
Assessment Appeals	156,025	51,527	225,955	227,662	
Clerk of the Board Admin/Overhead	-987	-7,017			
Clerk of the Board Operations	794,541	729,032	792,706	839,412	
10020 Clerk of the Board	949,579	773,542	1,018,661	1,067,074	37.95%
Budget and Finance	19,492	1,292,985	3,202,594	3,317,490	
Communication	875,082	2,130,816	1,852,068	1,872,483	
County Executive Office Admin/Overhead	2,747,738	-5,918			
Program and Policy Coordination	2,780,022	4,017,620	4,144,187	4,144,413	
Safety		164,727	330,230	329,589	
10040 County Executive Office	6,422,334	7,600,230	9,529,079	9,663,975	27.15%
Business Assistance	504,295	632,324	2,654,746	2,673,561	
Economic Development Admin/Overhead	303,769	30,322			
Film Office	84,668	275,509	370,367	371,387	
Promotion and Marketing	180,326	276,761	706,752	710,065	
11120 Economic Development	1,073,057	1,214,916	3,731,865	3,755,013	209.08%
Emergency Preparedness and Response	1,158,962	1,130,398	2,294,421	4,633,652	
Emergency Services Admin/Overhead	432,428	1,967			
Fire Service Administration	-43,900	-44,313	393,606	395,228	
22310 Emergency Services	1,547,490	1,088,052	2,688,027	5,028,880	362.19%
22350 Disaster Response/Recovery			200,000	200,000	100.00%
TOTAL GENERAL FUND	12,882,532	13,598,294	20,579,529	23,165,826	70.36%
OTHER OPERATING FUND					
22160 County Fire - Fund 170	3,377,541	4,562,883	4,500,905	5,036,786	10.39%
INTERNAL SERVICE FUND					
09800 Gen Liability Insurance - Fund 270/800	3,135,374	3,434,038	5,220,292	5,225,720	52.17%
TOTAL ALL FUNDS	19,395,447	21,595,215	30,300,726	33,428,332	54.80%

County Executive Office

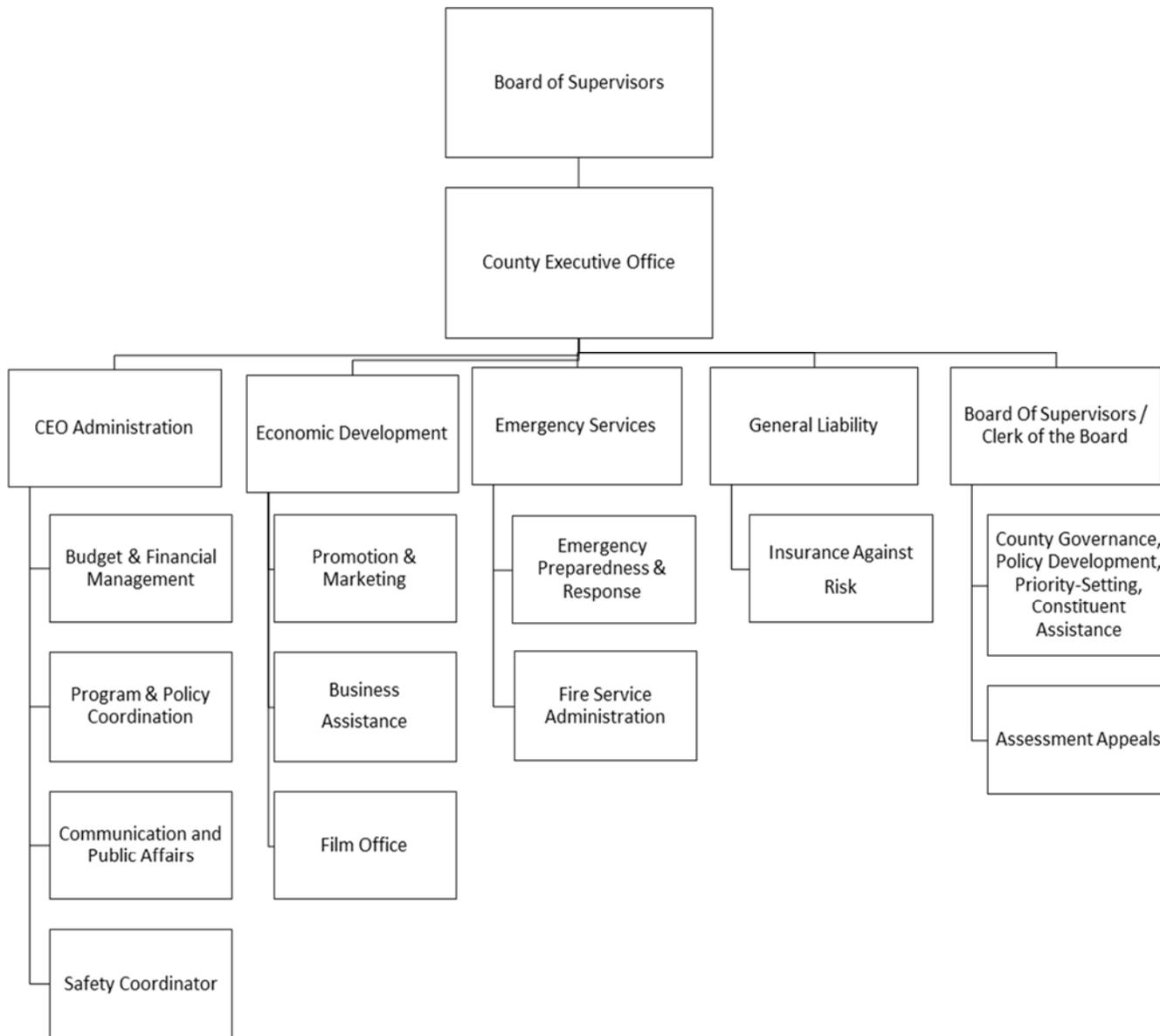
FUNDED POSITIONS					
100-10010 Board of Supervisors	11	11	10	10	
100-10020 Clerk of the Board	6	6	5	5	
100-10040 County Executive Office	31	42	44	43	
100-11120 Economic Development	4	4	6	6	
100-22310 Emergency Services	5	5	5	5	
270-09800 Gen Liability Insurance	6	4	4	4	
TOTAL FUNDED POSITIONS	63	72	74	73	1.39%
TOTAL ALLOCATED POSITIONS	81	76	77	77	1.32%

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 2017-18 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.

David Boesch, County Executive Officer

County Executive Office

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 Board has directed staff to develop a Capital Improvement Program which builds upon past efforts of the Multi-Year Capital Plan 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 newly developed 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 2017-18. 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):

- Increase in Salaries and Benefits of \$479,582 related to the addition of one deputy county executive officer and the backfill of one budget analyst position.
- Increase in revenues of \$1,508,914 for Cost Allocation Plan (A-87) charges.

Final Budget Major Adjustment(s):

- Decrease in Professional Services of \$75,000 for the movement of a land development contract to the Community and Agency Support budget.

PBB PROGRAMS - COUNTY EXECUTIVE OFFICE
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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: \$3,317,490

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: \$4,144,413

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: \$1,872,483

Safety – The Safety Program offers training and guidance on preventing injuries and complying with applicable laws to ensure the safe delivery of county services. This program is administered in conjunction with the General Liability department.

Program Cost: \$329,589

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 2017-18 Highlights: The Board of Supervisors budget remains consistent with prior year operational activities and adjusts for unavoidable cost-drivers.

Proposed Budget Major Adjustment(s):

- Increase in Other Charges of \$179,601 for Cost Allocation Plan (A-87) charges.

Final 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: \$3,450,884

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 2017-18 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):

- Decrease in Salary and Benefits of \$179,890 related to the reduction of one administrative clerk journey position.

Final Budget Major Adjustment(s):

- Increase in Professional Services of \$40,000 for contracted services related to the digitizing of the Clerk of the Board records.

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: \$839,412

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

Program Cost: \$227,662

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 2017-18 Highlights: The Office of Economic Development is focused on priorities for FY 2017-18 that include the following:

Promotion and Marketing: Promotion of Placer County through the successful administration of Visitor Bureau and Arts Council 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 will bolster downtown stability.

Business Assistance: On-going partnership with local business leagues and networks to assist businesses with attraction, retention, and expansion efforts which yield job creation. Support of small business continues through the establishment of a Business Resource Center. 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 economic data and analysis.

Film Office: Codify film permitting in Placer County by the establishment of a county film ordinance and associated code enforcement provisions. Streamlining permit processing by fully updating and automating the permit application process will position the county to be a leader in providing unique film production locations.

Promote county assets to industry decision makers through a “Fam Tour.” Attract bigger productions, thereby generating more economic impact through a County Film Incentive program.

Proposed Budget Major Adjustment(s):

- Increase in Other Charges of \$311,491 for Cost Allocation Plan (A-87) charges.

Final Budget Major Adjustment(s):

- Increase in Maintenance Services of \$40,000 to cover Facility charges for renovation and operational costs.
- Decrease in Rents and Leases of \$25,171 due to ownership of the building.

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: \$710,065

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

Program Cost: \$2,673,561

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

Program Cost: \$371,387

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 2017-18 Highlights: The Office of Emergency Services is focused on two priorities for FY 2017-18: 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. Effective and efficient response requires training 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.

Proposed Budget Major Adjustment(s):

- Re-budget in Services and Supplies of \$775,000 for tree mortality grant and homeland security payments.

Final Budget Major Adjustment(s):

- Increase in Other Supplies and PC Acquisition of \$17,000 for replacement televisions and computer equipment.
- Increase in Special Department Expense of \$2.3 million for tree mortality grant funding and homeland security payments.
- Increase in State for Disaster revenues of \$2.3 million for tree mortality grant funding and homeland security payments.

PBB PROGRAMS – EMERGENCY SERVICES

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

Program Cost: \$4,633,652

22350 – DISASTER RESPONSE & RECOVERY
Public Protection System

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

FY 2017-18 Highlights: To have an available funding source budgeted for immediate use in the case of an emergency.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major 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 2017-18 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 Equipment of \$261,487 for the initiation of the Vehicle Apparatus Replacement Plan.
- Increase in revenues of \$122,110 for estimated property tax value increases.

Final Budget Major Adjustment(s):

- Increase expenditures by \$542,656 to fund the increase to the CalFIRE contract.

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: \$5,036,786

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, ADA coordination and safety programs.

FY 2017-18 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 Professional Services of \$310,000 for new General Liability software.

Final Budget Major Adjustment(s):

- None.

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.

ADA Coordinator – 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). Ensures prompt evaluation and resolution of ADA inquiries and complaints.

Program Cost: \$5,225,720

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	\$ 134,723	\$ 102,048	\$ 128,000	\$ 128,000
Total Taxes	\$ 134,723	\$ 102,048	\$ 128,000	\$ 128,000
Charges for Services				
8212 Other General Reimbursement	\$ 48,052	\$ 88,265	\$ 513,564	\$ 513,564
8215 Administrative Support Services		68,281	102,846	102,846
8269 Planning - At Cost Projects Fees	2,069	41,068	30,000	30,000
8527 Transfer In A-87 Costs	3,252,222	3,473,894	4,982,992	4,982,992
Total Charges for Services	\$ 3,302,343	\$ 3,671,508	\$ 5,629,402	\$ 5,629,402
Other Financing Sources				
8779 Contributions from General Fund	\$	\$ 267,131	\$	\$
8780 Contributions from Other Funds	11,145	3,836	10,000	10,000
8954 Operating Transfers In	171,371			
Total Other Financing Sources	\$ 182,516	\$ 270,967	\$ 10,000	\$ 10,000
Total Revenue	\$ 3,619,582	\$ 4,044,523	\$ 5,767,402	\$ 5,767,402
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 3,137,480	\$ 3,858,994	\$ 4,615,840	\$ 4,755,568
1003 Extra Help	15,141	11,839	16,000	16,000
1005 Overtime & Call Back	18,894	11,873	22,478	22,478
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)	70,699	93,141	104,493	107,123
1011 Salary Savings			(5,852)	(5,852)
1018 Taxable Meal Reimbursements	531	601	750	750
1300 P.E.R.S.	801,099	1,036,558	1,268,746	1,305,161
1301 F.I.C.A.	212,088	272,982	331,165	341,705
1303 Other Postemployment Benefits (OPEB)	162,402	206,802	234,465	239,855
1310 Employee Group Ins	394,074	478,467	542,032	548,715
1315 Workers Comp Insurance	11,823	13,383	14,684	22,447
1320 Retired Employee Grp Ins	253,301	276,827	295,800	295,800
1325 401 (k) Employer Match	14,138	20,720	29,625	30,374
Total Salaries & Benefits	\$ 5,091,670	\$ 6,284,187	\$ 7,470,226	\$ 7,680,124
Services & Supplies				
2051 Communication Services - Telephone	\$ 44,291	\$ 45,294	\$ 51,000	\$ 51,000
2052 Communication Services - Mobile Devices	23,363	15,444	24,000	24,000
2068 Food	1,373	2,049	15,300	15,300
2140 Gen Liability Ins	22,098	28,327	30,551	30,549
2290 Maintenance - Equipment	435	435	450	450
2291 Maintenance - Computer Equip	1,326			
2292 Maintenance - Software	10,412	55,732	54,500	54,500
2310 Employee Benefits Systems	36,377	60,030	158,418	158,418
2404 Maintenance Services		112,206	155,198	155,198
2405 Materials - Bldgs & Impr		43		
2406 Maintenance - Janitorial		34,963	36,931	36,931
2410 Information Technology	75			
2431 Professional Dues	1,400		1,400	1,400
2439 Membership/Dues	23,767	23,672	7,170	13,170
2456 Misc Expense	4,720	1,676	5,000	5,000
2481 PC Acquisition	33,476	20,257	42,340	42,340
2511 Printing	113,538	95,270	115,000	115,000
2522 Other Supplies	4,224	4,111	7,000	7,000
2523 Office Supplies & Exp	17,743	14,205	20,000	20,000
2524 Postage	2,435	2,822	2,605	2,605
2534 Operating Materials	266			
2555 Prof/Spec Svcs - Purchased	282,553	386,209	735,555	660,555
2556 Prof/Spec Svcs - County	125,778	17,039	17,525	17,525
2568 MIS - Services	176,556	186,332	188,503	188,503
2570 Media / Video Services	110,260	7,925	50,000	50,000
2701 Publications & Legal Notices	1,408	1,623	1,490	1,490

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2709 Countywide System Charges	25,171	26,539	39,977	39,977
2710 Rents & Leases - Equipment	4,463	5,815	4,500	4,500
2727 Rents & Leases - Bldgs & Impr	165	708		
2770 Fuels & Lubricants		189	50	50
2788 Promotional Projects	79			
2821 Small Equipment	81	4,743	3,500	3,500
2822 Advertising	1,023	40	3,000	3,000
2829 Media Services		675		
2838 Special Dept Expense-1099 Reportable	1,166	1,441	2,000	2,000
2840 Special Dept Expense	12,391	16,639	121,500	115,500
2842 Tuition Reimbursement		50		
2844 Training	34,541	38,434	47,000	47,000
2931 Travel & Transportation	20,667	11,144	15,000	15,000
2932 Mileage	6,264	3,194	6,000	6,000
2933 Lodging	18,426	14,604	18,000	18,000
2941 County Vehicle Mileage	21,708	20,579	23,000	23,000
2964 Meals/Food Purchases	7,069	14,146	7,500	7,500
2965 Utilities		49,643	47,890	47,890
2966 Drug & Alcohol Testing	321			
Total Services & Supplies	\$ 1,191,409	\$ 1,324,247	\$ 2,058,853	\$ 1,983,851
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 88,387	\$ 1,506	\$	\$
5406 I/T-OUT Maintenance - Janitorial	27,533			
5550 I/T-OUT Administration	26,081			
5556 I/T-OUT Professional Services		10,862		
5965 I/T-OUT Utilities	45,303			
Total Intrafund Transfers Out	\$ 187,304	\$ 12,368	\$	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (48,049)	\$ (20,572)	\$	\$
Total Intrafund Transfers In	\$ (48,049)	\$ (20,572)	\$	\$
Total Expenditures / Appropriations	\$ 6,422,334	\$ 7,600,230	\$ 9,529,079	\$ 9,663,975
Net Cost	\$ 2,802,752	\$ 3,555,707	\$ 3,761,677	\$ 3,896,573

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 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	1,217,092	1,158,792	1,299,254	1,328,308
1003 Extra Help	23,386	22,155	26,785	26,785
1005 Overtime & Call Back	6,163	330	250	250
1010 Cafeteria Plans (Non-PERS)	30,380	26,818	29,940	29,940
1018 Taxable Meal Reimbursements	(5)			
1300 P.E.R.S.	308,947	301,447	349,971	358,022
1301 F.I.C.A.	94,519	89,823	100,661	102,865
1303 Other Postemployment Benefits (OPEB)	80,298	71,018	86,240	86,240
1310 Employee Group Ins	154,840	140,289	154,364	150,602
1315 Workers Comp Insurance	6,868	6,538	10,314	13,754
1320 Retired Employee Grp Ins	48,894	47,378	51,857	51,857
1325 401 (k) Employer Match	4,909	4,682	8,250	8,250
Total Salaries & Benefits	\$ 1,976,291	\$ 1,894,674	\$ 2,117,886	\$ 2,156,873
Services & Supplies				
2051 Communication Services - Telephone	\$ 30,296	\$ 29,502	\$ 30,500	\$ 30,500
2052 Communication Services - Mobile Devices	15,278	11,559	14,500	14,500
2068 Food	355	142		
2140 Gen Liability Ins	5,346	19,210	19,057	19,057
2290 Maintenance - Equipment			750	750
2291 Maintenance - Computer Equip			500	500
2310 Employee Benefits Systems	21,081	16,145	16,527	16,527
2404 Maintenance Services		34,475	63,782	63,782
2406 Maintenance - Janitorial		11,375	16,293	16,293
2439 Membership/Dues	2,778	2,615	4,500	4,500
2481 PC Acquisition	17,486	4,364	7,000	7,000
2511 Printing	7,032	7,796	12,000	12,000
2522 Other Supplies	7,468	6,341	12,000	12,000
2523 Office Supplies & Exp	508		1,375	1,375
2524 Postage	7,890	6,997	7,800	7,800
2550 Administration			28,900	28,900
2555 Prof/Spec Svcs - Purchased	23,611	26,347	10,000	10,000
2556 Prof/Spec Svcs - County			10,000	10,000
2568 MIS - Services	82,624	77,286	84,474	84,474
2570 Media / Video Services	12,847	5,515	5,000	5,000
2701 Publications & Legal Notices	135	3,192	1,500	1,500
2709 Countywide System Charges	10,242	10,535	11,098	11,098
2727 Rents & Leases - Bldgs & Impr	55,376	63,395	62,250	62,250
2770 Fuels & Lubricants	95	114	250	250
2833 Voter Registration Supplies	(210)			
2840 Special Dept Expense	6,653	18,379	10,000	10,000
2844 Training	1,451	1,150	1,000	1,000
2931 Travel & Transportation	3,420	7,281	5,000	5,000
2932 Mileage	9,301	8,685	13,000	13,000
2933 Lodging	4,258	9,003	5,000	5,000
2939 Commission Reimbursements	900	3,800	3,200	3,200
2941 County Vehicle Mileage	54,531	45,881	55,000	55,000
2964 Meals/Food Purchases	9,657	10,659	11,000	11,000
2965 Utilities	6,701	24,162	30,294	30,294
Total Services & Supplies	\$ 397,110	\$ 465,905	\$ 553,550	\$ 553,550
Other Charges				
3551 Transfer Out A-87 Costs	\$ 458,965	\$ 560,860	\$ 740,461	\$ 740,461
Total Other Charges	\$ 458,965	\$ 560,860	\$ 740,461	\$ 740,461
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 30,329	\$ 115	\$	\$
5406 I/T-OUT Maintenance - Janitorial	10,336			

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
5965 I/T-OUT Utilities	17,041			
Total Intrafund Transfers Out	\$ 57,706	\$ 115	\$	\$
Total Expenditures / Appropriations	\$ 2,890,072	\$ 2,921,554	\$ 3,411,897	\$ 3,450,884
Net Cost	\$ 2,890,072	\$ 2,921,554	\$ 3,411,897	\$ 3,450,884

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8127 AAB Processing Fee	\$ 42,800	\$ 27,920	\$ 35,000	\$ 35,000
8215 Administrative Support Services	3,250	500	2,000	2,000
8218 Forms and Photocopies	215	10		
8261 Other Multi Dept Applications	6,905	9,551	3,000	3,000
Total Charges for Services	\$ 53,170	\$ 37,981	\$ 40,000	\$ 40,000
Total Revenue	\$ 53,170	\$ 37,981	\$ 40,000	\$ 40,000
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 52,904	\$ 9,163	\$	\$
1002 Salaries and Wages	349,459	259,234	328,288	336,265
1005 Overtime & Call Back	1,696	7,420	1,000	1,000
1010 Cafeteria Plans (Non-PERS)	13,176	10,241	13,540	13,540
1018 Taxable Meal Reimbursements	30			
1300 P.E.R.S.	98,396	80,457	103,461	105,940
1301 F.I.C.A.	27,019	20,225	25,189	25,799
1303 Other Postemployment Benefits (OPEB)	28,788	21,339	26,950	26,950
1310 Employee Group Ins	61,858	56,090	84,872	81,981
1315 Workers Comp Insurance	431	403	457	695
1320 Retired Employee Grp Ins	29,578	27,486	29,056	29,056
1325 401 (k) Employer Match	1,718	2,520	3,750	3,750
Total Salaries & Benefits	\$ 665,053	\$ 494,578	\$ 616,563	\$ 624,976
Services & Supplies				
2051 Communication Services - Telephone	\$ 7,546	\$ 7,270	\$ 8,500	\$ 8,500
2052 Communication Services - Mobile Devices		249		
2140 Gen Liability Ins	46,583	38,153	15,577	15,577
2310 Employee Benefits Systems	8,305	10,368	9,088	9,088
2404 Maintenance Services		15,108	24,280	24,280
2406 Maintenance - Janitorial		4,217	5,476	5,476
2439 Membership/Dues	550		900	900
2481 PC Acquisition	4,585			
2511 Printing	7,060	11,565	16,000	16,000
2522 Other Supplies	472	415		
2523 Office Supplies & Exp	1,259	600	2,000	2,000
2524 Postage	3,408	4,396	7,000	7,000
2554 Commissioner's Fees	4,200	3,300	7,500	7,500
2555 Prof/Spec Svcs - Purchased	49,461	46,571	99,150	139,150
2556 Prof/Spec Svcs - County	6,183	8,801	23,500	23,500
2568 MIS - Services	29,481	23,848	30,677	30,677
2570 Media / Video Services	1,935	3,128	3,600	3,600
2701 Publications & Legal Notices	7,454	13,806	15,000	15,000
2709 Countywide System Charges	10,897	9,070	8,079	8,079
2840 Special Dept Expense	919	3,822	2,480	2,480
2931 Travel & Transportation			1,000	1,000
2932 Mileage	858	821	1,450	1,450
2933 Lodging	423		500	500
2939 Commission Reimbursements		800		
2941 County Vehicle Mileage	114		400	400
2964 Meals/Food Purchases	316	36	500	500
2965 Utilities		6,257	6,984	6,984
Total Services & Supplies	\$ 192,009	\$ 212,601	\$ 289,641	\$ 329,641
Other Charges				
3551 Transfer Out A-87 Costs	\$ 72,803	\$ 66,360	\$ 112,457	\$ 112,457
Total Other Charges	\$ 72,803	\$ 66,360	\$ 112,457	\$ 112,457
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 9,417	\$	\$	\$
5406 I/T-OUT Maintenance - Janitorial	3,158			
5555 I/T-OUT Prof/Special Services-Purchased	1,607			
5965 I/T-OUT Utilities	5,530			

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Total Intrafund Transfers Out	\$ 19,712	\$	\$	\$
Total Expenditures / Appropriations	\$ 949,577	\$ 773,539	\$ 1,018,661	\$ 1,067,074
Net Cost	\$ 896,407	\$ 735,558	\$ 978,661	\$ 1,027,074

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 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	\$ 1,617,875
8782 Contributions from Oth Govt Agencies	200			
Total Intergovernmental Revenue	\$ 200	\$	\$ 1,617,875	\$ 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	\$ 1,558	\$ 202	\$ 1,000	\$ 1,000
8764 Miscellaneous Revenues	15,864			
Total Miscellaneous Revenues	\$ 17,422	\$ 202	\$ 1,000	\$ 1,000
Other Financing Sources				
8780 Contributions from Other Funds	\$ (73,000)	\$ 91,482	\$ 5,000	\$ 5,000
Total Other Financing Sources	\$ (73,000)	\$ 91,482	\$ 5,000	\$ 5,000
Total Revenue	\$ (55,378)	\$ 416,083	\$ 1,980,349	\$ 1,980,349
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 21,515	\$	\$
1002 Salaries and Wages	430,748	366,611	501,423	510,131
1003 Extra Help	9,523	3,754		
1010 Cafeteria Plans (Non-PERS)	9,600	9,813	15,351	15,874
1018 Taxable Meal Reimbursements	46			
1300 P.E.R.S.	108,354	98,914	129,515	131,699
1301 F.I.C.A.	31,603	26,957	37,656	38,303
1303 Other Postemployment Benefits (OPEB)	22,213	22,773	32,341	32,341
1310 Employee Group Ins	62,146	55,145	81,573	82,165
1315 Workers Comp Insurance	1,323	1,148	1,431	2,099
1320 Retired Employee Grp Ins	22,452	39,388	32,766	32,766
1325 401 (k) Employer Match	2,239	1,497	2,251	2,249
Total Salaries & Benefits	\$ 700,247	\$ 647,515	\$ 834,307	\$ 847,627
Services & Supplies				
2051 Communication Services - Telephone	\$ 11,530	\$ 10,519	\$ 9,119	\$ 9,119
2052 Communication Services - Mobile Devices	4,417	3,465	3,000	3,400
2068 Food	764	345	300	300
2140 Gen Liability Ins	1,433	1,774	2,875	2,874
2273 Parts		12		
2290 Maintenance - Equipment	85	265	1,000	1,000
2292 Maintenance - Software	553	805		
2310 Employee Benefits Systems	5,537	5,889	5,952	5,952
2404 Maintenance Services		23,938	11,870	46,870
2406 Maintenance - Janitorial		7,682	5,992	5,992
2439 Membership/Dues	22,672	63,383	71,966	71,966
2481 PC Acquisition	2,217			
2511 Printing	9,269	8,715	8,000	8,000
2522 Other Supplies	1,588	151	450	450
2523 Office Supplies & Exp	2,039	1,804	3,400	3,400
2524 Postage	2,293	2,477	2,107	2,107
2555 Prof/Spec Svcs - Purchased	761,733	495,758	2,262,875	2,262,875
2556 Prof/Spec Svcs - County	852	885	908	908
2568 MIS - Services	64,393	33,021	27,707	27,707
2570 Media / Video Services	4,003	2,543	5,000	5,000
2701 Publications & Legal Notices	5,332			
2709 Countywide System Charges	4,080	4,673	5,370	5,370

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2710 Rents & Leases - Equipment		100		
2727 Rents & Leases - Bldgs & Impr	1,767	725	26,300	1,129
2770 Fuels & Lubricants	255	228	250	250
2788 Promotional Projects	18,760	18,160	10,000	10,000
2821 Small Equipment		789		
2838 Special Dept Expense-1099 Reportable	32	158	100	100
2840 Special Dept Expense	28,699	10,520	109,000	101,000
2844 Training	70	1,777	500	500
2931 Travel & Transportation	1,254	3,991	2,500	7,000
2932 Mileage	1,330	902	1,000	1,000
2933 Lodging	2,021	1,837	1,340	3,940
2941 County Vehicle Mileage	3,291	1,212	2,062	2,062
2964 Meals/Food Purchases	2,751	4,201	2,998	3,498
2965 Utilities		14,651	15,597	15,597
Total Services & Supplies	\$ 965,020	\$ 727,355	\$ 2,599,538	\$ 2,609,366
Other Charges				
3551 Transfer Out A-87 Costs	\$ 78,508	\$ 59,596	\$ 371,086	\$ 371,086
3923 Employee Claims	81			
Total Other Charges	\$ 78,589	\$ 59,596	\$ 371,086	\$ 371,086
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 35,319	\$ 36	\$	\$
5406 I/T-OUT Maintenance - Janitorial	9,184			
5556 I/T-OUT Professional Services	21,417	37,013	23,534	23,534
5965 I/T-OUT Utilities	16,882			
Total Intrafund Transfers Out	\$ 82,802	\$ 37,049	\$ 23,534	\$ 23,534
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$	\$ (10,000)	\$	\$
5026 I/T-IN Advertising & Promotion Fund	(753,600)	(246,600)	(96,600)	(96,600)
Total Intrafund Transfers In	\$ (753,600)	\$ (256,600)	\$ (96,600)	\$ (96,600)
Total Expenditures / Appropriations	\$ 1,073,058	\$ 1,214,915	\$ 3,731,865	\$ 3,755,013
Net Cost	\$ 1,128,436	\$ 798,832	\$ 1,751,516	\$ 1,774,664

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 2,400	\$ 4,500	\$ 2,500	\$ 2,500
Total Licenses, Permits & Franchises	\$ 2,400	\$ 4,500	\$ 2,500	\$ 2,500
Intergovernmental Revenue				
7164 State Special Circumstances	\$ 8,955	\$	\$	\$
7250 Federal Aid Disaster Admin	201,686	201,643	201,643	201,643
7292 Aid from Other Governmental Agencies	14,266	14,488	14,489	14,489
7326 Federal - Other	6,951			
7331 State for Disaster	91,561	16,353		2,325,000
7424 State Aid - Public Safety Services	160,120	163,210	179,587	179,587
7495 Fed Homeland Security Grant	562,557	307,779	451,879	451,879
Total Intergovernmental Revenue	\$ 1,046,096	\$ 703,473	\$ 847,598	\$ 3,172,598
Charges for Services				
8215 Administrative Support Services	\$ 25,387	\$	\$	\$
Total Charges for Services	\$ 25,387	\$	\$	\$
Total Revenue	\$ 1,073,883	\$ 707,973	\$ 850,098	\$ 3,175,098
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 250	\$	\$	\$
1002 Salaries and Wages	278,140	301,482	437,401	440,362
1003 Extra Help	12,591			
1005 Overtime & Call Back	684	3,430	17,553	17,553
1010 Cafeteria Plans (Non-PERS)	7,549	8,306	10,961	11,081
1018 Taxable Meal Reimbursements	235	328	300	300
1300 P.E.R.S.	64,659	73,955	108,324	109,067
1301 F.I.C.A.	22,366	23,528	34,804	35,031
1303 Other Postemployment Benefits (OPEB)	18,208	18,195	24,255	24,255
1310 Employee Group Ins	40,446	36,551	58,747	57,996
1315 Workers Comp Insurance	2,876	1,820	2,042	3,095
1325 401 (k) Employer Match	1,559	1,500	2,625	2,625
Total Salaries & Benefits	\$ 449,563	\$ 469,095	\$ 697,012	\$ 701,365
Services & Supplies				
2050 Communication Services - Radio	\$ 20,760	\$ 21,015	\$ 20,700	\$ 20,700
2051 Communication Services - Telephone	32,472	31,157	28,020	28,020
2052 Communication Services - Mobile Devices	5,114	9,049	9,173	9,173
2068 Food	55	135		
2140 Gen Liability Ins	1,445	1,500	2,260	2,260
2290 Maintenance - Equipment	594	431	1,420	1,420
2310 Employee Benefits Systems	5,537	7,253	7,439	7,439
2404 Maintenance Services		19,236	17,518	17,518
2405 Materials - Bldgs & Impr	362	43		
2406 Maintenance - Janitorial		11,032	12,943	12,943
2415 Campus Services-PCGC	13,753	8,964	10,805	10,805
2439 Membership/Dues	225	260	1,000	1,000
2456 Misc Expense	45			
2481 PC Acquisition			5,000	11,000
2511 Printing	12,471	7,557	8,449	8,449
2522 Other Supplies		20	500	6,000
2523 Office Supplies & Exp	1,513	972	6,000	6,000
2524 Postage	4,098	3,927	4,213	4,213
2534 Operating Materials		1,624		
2555 Prof/Spec Svcs - Purchased	203,077	91,989	127,000	127,000
2568 MIS - Services	36,736	20,707	20,033	20,033
2570 Media / Video Services	383	245	540	540
2701 Publications & Legal Notices	737		1,000	1,000
2709 Countywide System Charges	4,348	4,711	5,457	5,457
2840 Special Dept Expense	422,709	109,054	1,075,384	3,400,384
2844 Training	515	794	10,000	10,000
2853 Safety Clothing - Other Agency	994			

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2931 Travel & Transportation	74	923	2,000	2,000
2932 Mileage	626	399		
2933 Lodging	702	1,996	2,000	2,000
2935 Advisory /Comm Expenses	20			
2941 County Vehicle Mileage	35,697	33,566	44,824	44,824
2964 Meals/Food Purchases	857	1,685	2,700	2,700
2965 Utilities		20,120	19,404	19,404
Total Services & Supplies	\$ 805,919	\$ 410,364	\$ 1,445,782	\$ 3,782,282
Other Charges				
3551 Transfer Out A-87 Costs	\$ 226,681	\$ 142,709	\$ 379,488	\$ 379,488
Total Other Charges	\$ 226,681	\$ 142,709	\$ 379,488	\$ 379,488
Other Financing Uses				
3775 Operating Transfer Out	\$ 89,189	\$ 172,618	\$ 239,485	\$ 239,485
Total Other Financing Uses	\$ 89,189	\$ 172,618	\$ 239,485	\$ 239,485
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 16,303	\$	\$	\$
5406 I/T-OUT Maintenance - Janitorial	11,498			
5550 I/T-OUT Administration	46,517	18,756		
5556 I/T-OUT Professional Services	6,501			
5840 I/T-OUT Special Dept Expense			1,500	1,500
5965 I/T-OUT Utilities	19,560			
Total Intrafund Transfers Out	\$ 100,379	\$ 18,756	\$ 1,500	\$ 1,500
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (78,238)	\$ (79,489)	\$ (29,240)	\$ (29,240)
5010 I/T-IN Fire Protection Fund	(46,000)	(46,000)	(46,000)	(46,000)
Total Intrafund Transfers In	\$ (124,238)	\$ (125,489)	\$ (75,240)	\$ (75,240)
Total Expenditures / Appropriations	\$ 1,547,493	\$ 1,088,053	\$ 2,688,027	\$ 5,028,880
Net Cost	\$ 473,610	\$ 380,080	\$ 1,837,929	\$ 1,853,782

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 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	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 1,541,948	\$ 1,636,891	\$ 1,708,536	\$ 1,708,536
6106 Railroad Unitary Property Taxes	1,723	1,532	1,609	1,609
6107 Unitary & Op Non-Unitary Property Taxes	48,165	49,391	54,283	54,283
6108 Property Tax Impounds		219		
6111 Current Unsecured Property Taxes	35,848	42,210	41,577	41,577
6123 RDA Pass-Throughs	21,302	23,514	18,068	18,068
6126 Prop Tx ABX1_26 Residual Distr	48,745	54,472	48,000	48,000
6132 Delinquent Secured Property Taxes	(299)	(37)		
6140 Delinquent Unsecured Property Taxes	570	507		
6160 Timber Tax	449	531	1,244	1,244
6171 Current Supplemental Property Taxes	42,850	43,057	25,788	25,788
6196 Delinquent Supplemental Property Taxes	67	59		
Total Taxes	\$ 1,741,368	\$ 1,852,346	\$ 1,899,105	\$ 1,899,105
Rev from Use of Money & Property				
6950 Interest	\$ 64,046	\$ 66,395	\$ 54,000	\$ 54,000
6957 R&T Code Section 5151 Interest Refunded	(572)	(517)		
6970 Investment Income	35,610	(63,281)		
Total Rev from Use of Money & Property	\$ 99,084	\$ 2,597	\$ 54,000	\$ 54,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 13,824	\$ 13,917	\$ 14,000	\$ 14,000
7229 State Response Reimbursement	54,787	26,883	10,000	10,000
7424 State Aid - Public Safety Services	350,519	369,883	381,623	381,623
Total Intergovernmental Revenue	\$ 419,130	\$ 410,683	\$ 405,623	\$ 405,623
Charges for Services				
8193 Other Services	\$ 18,203	\$ 27,630	\$ 33,198	\$ 33,198
8197 Fire Services	25,942	22,411	30,480	30,480
8212 Other General Reimbursement	5,312	44,249	50,000	50,000
8243 Plan Check Fees	51,703	45,689	50,000	50,000
8269 Planning - At Cost Projects Fees	12,779	5,239	5,000	5,000
Total Charges for Services	\$ 113,939	\$ 145,218	\$ 168,678	\$ 168,678
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 400	\$	\$	\$
8771 Subrogation Recovery	7,340			
Total Miscellaneous Revenues	\$ 7,740	\$	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$ 276,162	\$	\$
8779 Contributions from General Fund	1,098,000	1,098,000	1,098,000	1,098,000
8780 Contributions from Other Funds	495,338	256,749	379,123	380,770
8954 Operating Transfers In	15,860	19,465		
Total Other Financing Sources	\$ 1,609,198	\$ 1,650,376	\$ 1,477,123	\$ 1,478,770
Total Revenue	\$ 3,990,459	\$ 4,061,220	\$ 4,004,529	\$ 4,006,176
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 7,336	\$ 8,228	\$ 17,049	\$ 20,724
Total Salaries & Benefits	\$ 7,336	\$ 8,228	\$ 17,049	\$ 20,724
Services & Supplies				
2050 Communication Services - Radio	\$ 8,693	\$ 41,259	\$ 7,000	\$ 7,000
2051 Communication Services - Telephone	2,644	3,387	3,400	3,400
2052 Communication Services - Mobile Devices	8,530	7,858	9,000	9,000
2068 Food	1,041	726	500	500
2085 Household Expense	1,658	1,552	3,000	3,000
2086 Refuse Disposal	1,004	1,041	1,000	1,000
2130 Insurance	15,518	16,631	22,000	22,000
2140 Gen Liability Ins	8,305	9,241	7,152	7,152
2271 Parts Installed	1,610			
2273 Parts	57,252	94,744	45,000	45,000
2274 Delivery & Freight Charges		5		
2277 Auto - Towing	554	2,598		

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2290 Maintenance - Equipment	36,459	75,277	50,000	50,000
2292 Maintenance - Software		3,782		
2404 Maintenance Services		1,823	3,000	3,000
2405 Materials - Bldgs & Impr	6,880	2,325	5,000	5,000
2422 Medical, Dental & Lab Supp	2,241	4,185	3,500	3,500
2439 Membership/Dues	429	577	1,500	1,500
2456 Misc Expense	440	1,163	600	600
2511 Printing	1,530	1,192	900	900
2512 Laundry/Dry Cleaning		520		
2521 Operating Supplies		252		
2522 Other Supplies		5,698	2,000	2,000
2523 Office Supplies & Exp	784	462	2,000	2,000
2524 Postage	59	150	200	200
2528 Services	(14)			
2534 Operating Materials	53,538	97,710	128,000	115,750
2551 Prof/Svcs Purchased-CDF Fire Services	2,469,732	3,044,197	3,436,632	3,979,288
2555 Prof/Spec Svcs - Purchased	94,634	193,246	38,000	39,800
2568 MIS - Services	6,280	8,084	7,973	7,973
2701 Publications & Legal Notices			1,555	1,555
2709 Countywide System Charges	5,696	4,363	4,857	4,857
2710 Rents & Leases - Equipment	272	284	500	500
2770 Fuels & Lubricants	21,794	21,528	32,000	32,000
2838 Special Dept Expense-1099 Reportable	5,327	4,321	11,000	11,000
2840 Special Dept Expense	9,146	5,166	29,000	29,000
2844 Training	1,530	480	8,000	8,000
2853 Safety Clothing - Other Agency	66,742	25,292	19,000	19,000
2955 Prof & Spec Serv & Med	8,498	4,698	10,000	10,000
2964 Meals/Food Purchases	48	413	500	500
2965 Utilities	7,488	7,670	8,000	8,000
Total Services & Supplies	\$ 2,906,342	\$ 3,693,900	\$ 3,901,769	\$ 4,433,975
Capital Assets				
4451 Equipment	\$ 20,884	\$ 540,154	\$ 261,487	\$ 261,487
Total Capital Assets	\$ 20,884	\$ 540,154	\$ 261,487	\$ 261,487
Other Financing Uses				
3775 Operating Transfer Out	\$ 400,000	\$ 280,600	\$ 280,600	\$ 280,600
3780 Contrib to Other Funds				
Total Other Financing Uses	\$ 400,000	\$ 280,600	\$ 280,600	\$ 280,600
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 2,973	\$	\$	\$
5406 I/T-OUT Maintenance - Janitorial	7			
5550 I/T-OUT Administration	46,000	46,000	46,000	46,000
Total Intrafund Transfers Out	\$ 48,980	\$ 46,000	\$ 46,000	\$ 46,000
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (6,000)
Total Intrafund Transfers In	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (6,000)
Total Expenditures / Appropriations	\$ 3,377,542	\$ 4,562,882	\$ 4,500,905	\$ 5,036,786
Net Cost	\$ (612,917)	\$ 501,662	\$ 496,376	\$ 1,030,610

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8148 Estate Fees	200	50	200	200
8212 Other General Reimbursement	390	300	400	400
8328 Self Insurance Proceeds	2,868,461	3,359,054	3,347,057	3,347,057
8761 Insurance Refunds	23,045	20,645	20,000	20,000
Total Operating Revenues	\$ 2,892,096	\$ 3,380,049	\$ 3,367,657	\$ 3,367,657
Operating Expenses				
1001 Employee Paid Sick Leave	(41,193)	10,440		
1002 Salaries and Wages	412,112	276,459	327,262	331,388
1004 Accr Compensated Leave	(72,345)	(9,073)		
1010 Cafeteria Plans (Non-PERS)	11,259	8,807	9,920	9,920
1011 Salary Savings			(14,031)	(14,031)
1300 P.E.R.S.	123,381	79,247	93,677	94,871
1301 F.I.C.A.	29,530	21,899	25,036	25,351
1303 Other Postemployment Benefits (OPEB)	26,036	19,174	21,560	21,560
1308 PERS Pension Expense	(46,544)	9,258		
1309 OPEB Expense	23,071	62,657		
1310 Employee Group Ins	50,727	32,735	42,498	41,913
1315 Workers Comp Insurance	1,288	827	745	1,123
1320 Retired Employee Grp Ins	28,995	43,934	40,326	40,326
1325 401 (k) Employer Match	3,397	2,953	3,000	3,000
2051 Communication Services - Telephone	10,889	11,076	20,500	20,500
2052 Communication Services - Mobile Devices	793	1,186	900	900
2130 Insurance	1,079,218	856,195	934,000	934,000
2140 Gen Liability Ins	2,979	3,676	3,077	3,077
2145 Fire Package Ins		304,324	357,000	357,000
2258 Defense Experts			25,000	25,000
2310 Employee Benefits Systems	9,775	7,465	6,038	6,038
2404 Maintenance Services	13,445	13,323	14,000	14,000
2406 Maintenance - Janitorial	4,178	4,916	5,500	5,500
2439 Membership/Dues		975	850	850
2456 Misc Expense	49			
2481 PC Acquisition	1,256		3,000	3,000
2511 Printing	7,563	9,040	7,000	7,000
2522 Other Supplies	13	457	500	500
2523 Office Supplies & Exp	2,482	3,587	2,200	2,200
2524 Postage	1,429	1,513	2,503	2,503
2543 Investigators		4,114	15,000	15,000
2548 Claims Administration		2,650		
2550 Administration		68,281	102,846	102,846
2555 Prof/Spec Svcs - Purchased	46,116	9,186	112,175	112,175
2556 Prof/Spec Svcs - County	474,002	683,632	548,943	548,943
2561 Legal Services			5,000	5,000
2568 MIS - Services	31,078	25,240	49,455	49,455
2570 Media / Video Services		135	1,000	1,000
2701 Publications & Legal Notices	124	1,257	1,000	1,000
2709 Countywide System Charges	8,623	8,198	9,977	9,977
2840 Special Dept Expense	947	1,921		
2844 Training		199	4,000	4,000
2931 Travel & Transportation	10		750	750
2932 Mileage	25		250	250
2933 Lodging			200	200
2941 County Vehicle Mileage	98	5,303	5,400	5,400
2964 Meals/Food Purchases			300	300
2965 Utilities	7,681	7,979	6,000	6,000
2977 Subrogation Costs	148,104	56,290	200,000	200,000
3925 Judgments and Damages			500,000	500,000
3929 Judgments and Damages - non-reportable	723,077	123,439	500,000	500,000
3931 Tort-Related Litigation	144,224	389,311	150,000	150,000
3932 Non-Tort Litigation	61,790	369,045	250,000	250,000
Total Operating Expenses	\$ 3,329,682	\$ 3,533,230	\$ 4,394,357	\$ 4,399,785
Operating Income (Loss)	\$ (437,586)	\$ (153,181)	\$ (1,026,700)	\$ (1,032,128)
Non-Operating Revenue (Expenses)				

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
3551 Transfer Out A-87 Costs	194,310	99,193	(515,935)	(515,935)
6865 Sanctions and Penalties		100		
6950 Interest	64,853	70,204	59,957	59,957
6970 Investment Income	37,773	(64,192)	15,000	15,000
8765 Restitution	952			
8771 Subrogation Recovery	226,343	68,776	200,000	200,000
Total Non-Operating Revenue (Expenses)	\$ 524,231	\$ 174,081	\$ (240,978)	\$ (240,978)
Income Before Capital Contributions and Transfers	\$ 86,645	\$ 20,900	\$ (1,267,678)	\$ (1,273,106)
8954 Operating Transfers In	80,453	389,917	250,000	250,000
Change in Net Assets	\$ 167,098	\$ 410,817	\$ (1,017,678)	\$ (1,023,106)
Net Assets - Beginning Balance	(667,534)	(500,440)	2,073,144	2,073,144
Net Assets - Ending Balance	\$ (500,440)	\$ 2,073,144	\$ 745,466	\$ 740,038
Memo:				
4161 Intangible Assets	\$	\$	\$ 310,000	\$ 310,000