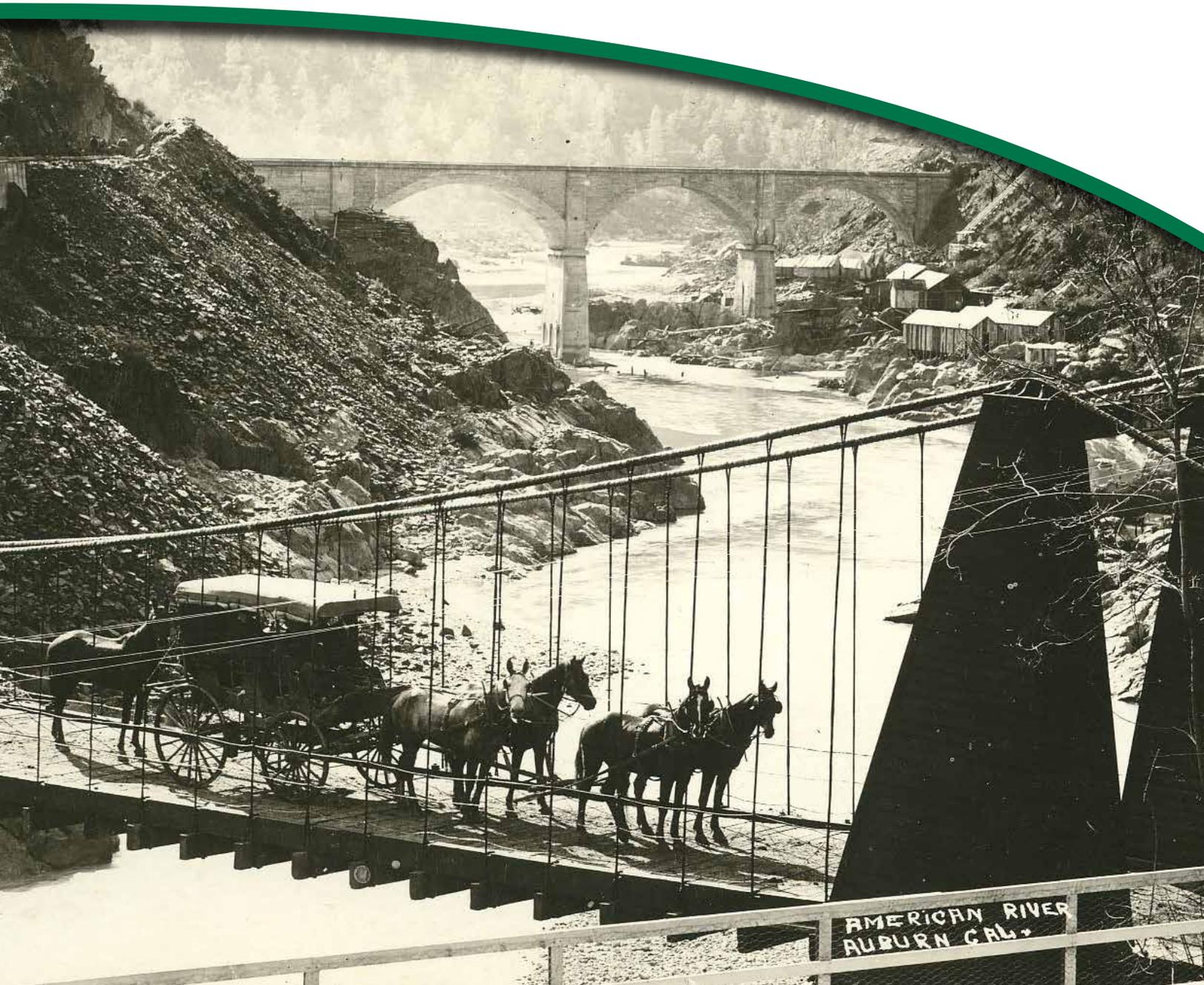


Proposed Budget 2017 - 18





COVER AND DIVIDER PHOTOGRAPHS: "HISTORIC PLACER COUNTY"

Cover and insert design by: **Mirinda Glick**

Photographs courtesy of **Placer County Museums**

Cover photo: American River Confluence, Circa 1900



DATE: June 13, 2017

TO: Honorable Board of Supervisors
County Departments and Employees
Members of the Public

FROM: David Boesch, County Executive Officer

SUBJECT: **PLACER COUNTY FISCAL YEAR 2017-18 PROPOSED BUDGET**

Introduction:

The County Executive Officer presents Placer County’s Proposed Budget for Fiscal Year 2017-18 for the Board of Supervisors’ consideration. This document provides the County’s legal authority to spend beginning July 1, 2017, and is the culmination of a comprehensive countywide effort to develop a budget that maintains critical services for our communities, recognizes future obligations, and positions the County to adapt to foreseeable Federal and State impacts.

Executive Summary

The FY 2017-18 Proposed Budget is balanced at \$796,495,106 and continues to provide current core services to our constituents. In addition, the Proposed Budget uses realistic revenue estimates and maintains appropriate reserves and contingencies. The Proposed Budget is our spending plan for the fiscal year, subject to adjustment for receipt of unanticipated revenues and any changes to expenditure priorities driven by the Board in time for the Final Budget to be adopted in September. The following table summarizes net budget and staffing changes year-over-year for each fund.

Budgets by Fund

| Fund | FY 2016-17 Final Adopted Budget | FY 2016-17 Position Allocations | FY 2017-18 Recommended Proposed Budget | Percent Change | FY 2017-18 Recommended Position Allocations | Percent Change |
|--|---------------------------------------|---------------------------------------|---|-------------------|--|-------------------|
| General Fund | \$ 451,927,218 | 1483 | \$ 459,331,669 | 1.6% | 1484 | |
| Public Safety Fund | 180,428,666 | 852 | 182,143,922 | 1.0% | 853 | |
| Public Ways and Facilities Fund | 77,541,516 | 128 | 58,396,272 | -24.7% | 128 | |
| Capital Project Funds | 70,589,797 | 16 | 63,782,035 | -9.6% | 16 | |
| Other Operating Funds | 35,293,541 | 46 | 32,841,208 | -7.0% | 54 | |
| Subtotal | \$ 815,780,738 | 2524 | \$ 796,495,106 | -2.4% | 2535 | 0.4% |
| Proprietary Funds | | 374 | | | 359 | |
| Total Operating, Capital and Proprietary | \$ 815,780,738 | 2899 | \$ 796,495,106 | -2.4% | 2894 | -0.2% |

The year-over-year decreases and fluctuations are described in further detail within the County Funds Overview section.

The Proposed Budget is prepared using conservative estimates and assumptions, given an environment with flattening revenues and economic uncertainty. Property Tax, the County’s largest discretionary revenue source, continues to increase as property values and median prices trend upward. Sales taxes, transient occupancy “hotel” taxes, and other revenue sources tied to the economy are also increasing modestly. However, other revenues, such as gasoline taxes, have declined and state and federal spending is ratcheting downward. Given the foresight of the Board and the ongoing



commitment of departments to deliver the most cost effective services, Placer County is fiscally strong. Moving forward in FY 2017-18, the County is positioned to provide quality, sustainable and responsive services, while continuing to invest in economic development, infrastructure and paying down accrued retiree health care and pension liabilities.

Ongoing FY 2017-18 Priorities

The FY 2017-18 Proposed Budget is a reflection of the long-standing dedication to excellence that the Board and employees exemplify on a daily basis in fulfilling the needs of our community. The following highlights the ongoing priorities that will continue into FY 2017-18. Greater detail is provided within the Spotlight on Priority Issues section.

- *Focus on Development:* County efforts are well underway to capitalize on leveraging public with private investment. The Sunset Area Plan and Placer County Government Center Plan achieved critical milestones, the Tahoe Area Plan has been adopted and the County is actively partnering on opportunities to accelerate job sector growth and ensure an educated workforce. These efforts will enable Placer County to achieve competitive advantages, marketability, fiscal growth, and ensure a prosperous region with a high quality of life for generations.
- *Criminal Justice Master Plan:* In coordination with the Community Corrections Partnership and the Criminal Justice Policy Committee, efforts continue to implement recommendations over the next several years as funding is available. The Capital Facilities Financing Plan update later this year will address three jail projects consistent with the Master Plan: 1) A \$9.5 million conditional award from the California Board of State and Community Corrections (BSCC) for a 45 bed acute mental health treatment center 2) A 120-bed medium security educational and vocational center at the South Placer Adult Correctional Facility, and, 3) A \$3 million retro-fit to the Auburn jail to provide programming space for sentenced offenders. In addition, the Capital Facilities Financing plan will further explore a potential Crime Lab and replacement of the Coroner's facility.
- *Responding to Housing Shortfall:* Homelessness in Placer County has spurred progress towards bridging the service gap for this population, seeking long-term solutions with focused system of care resources leveraging a Whole Person Care grant and Sutter Health funding, with continued emphasis on public safety and countywide coordination. Efforts in eastern Placer County to partner on addressing a significant lack of affordable workforce housing and land development activities in western Placer County are opportunities to further solutions to the overall workforce housing shortfall in all our communities.
- *Environmental Sustainability:* Through the Placer County Conservation Plan (PCCP), the County has taken a progressive and proactive role in identifying where development should preferably occur, while preserving important natural and agricultural resources. The PCCP is in the final preparation stage and will provide a comprehensive conservation strategy and streamlined regulatory process over the next 50 years.
- *Fiscal Sustainability:* Financial stability and organizational success require a focus on maintaining fiscal health with a long-term orientation supported by a multi-year budget model, alignment of all costs to services, performing regular budget-to-actual variance analysis, funding reserves and contingencies at policy levels, addressing accrued liabilities, and using one-time



revenue sources for one-time expenditures. These established methods and adopted Board policies provide a solid foundation for maintaining service levels over time.

- *Funding Accrued Liabilities:* Recognizing the need for continued fiscal vigilance in addressing the long-term financial obligations of the County, the Budget and Financial Policies were updated last year to fully fund the Other Post Employee Benefits (OPEB) unfunded liability within a reduced 15-year time period. Efforts to address CalPERS retirement plan unfunded liabilities resulted in the establishment in FY 2016-17 of a separate trust fund to facilitate future rate stabilization in the face of significant increases over the next seven years.
- *Priority Based Budgeting:* Priority-Based Budgeting provides a comprehensive approach to the entire organization: identifying each service we offer, its cost, and, ultimately, allocating resources based on community input and feedback in support of Board priorities. FY 2016-17 was a milestone year as program “service” costs were identified countywide for the first time. As we move towards measuring services’ “compelling public value”, the budget process will evolve to include refining programs, measures of success, reporting and tracking tools, and engagement with the community.
- *Economic Development:* The County continues to expand efforts with local and regional partners to promote business investment and job growth.
- *Employee Engagement:* Excellent and innovative service delivery relies upon employees who are motivated and connected with one another and the communities we proudly serve.

Building the FY 2017-18 Proposed Budget

The Proposed Budget is developed based on the policies, participation and leadership of the Board. The Proposed Budget delivers sound and responsive budgetary recommendations within available resources and continues to build upon each year’s more targeted focus on defining and measuring outcomes that are important to county residents and businesses. The Spotlight on Priority Issues, the Budget Overview chapter, and the continuing countywide Priority Based Budgeting initiative are integral to the Proposed Budget.

Conclusion

The staff in the County Executive Office and I appreciate the steady leadership of the Board and the genuine cooperation of all our departments, and look forward to working further with the Board as we complete the FY 2017-18 Final Budget for its consideration in September.

Respectfully submitted,

COUNTY OF PLACER



David Boesch
Placer County Executive Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Placer
California**

For the Fiscal Year Beginning

July 1, 2016

Jeffrey R. Egan

Executive Director

**FY 2017-18 PROPOSED BUDGET
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Placer County
Government Vision:

“To be a County government known for providing exceptional local and regional leadership, that works in partnership with the community to develop creative solutions to the diverse issues facing our region, and bestows to current and future generations even better communities in which to live, raise families, work, vacation, and conduct business.”

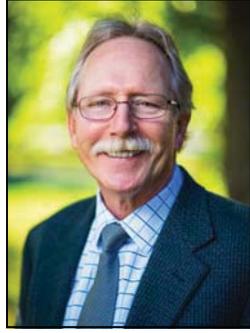
Placer County
Government Mission:

“To provide responsive, efficient and effective public services that promote the health, safety, well-being and prosperity of our citizens while protecting our environmental resources and preserving the rich heritage of our region.”

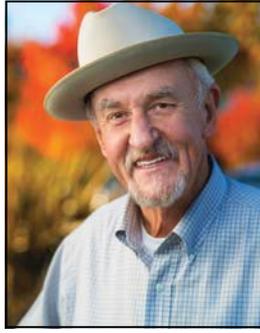
BOARD OF SUPERVISORS



Jack Duran
Supervisor
District One



Robert M. Weygandt
Supervisor
District Two



Jim Holmes
Supervisor
District Three



Kirk Uhler
Supervisor
District Four

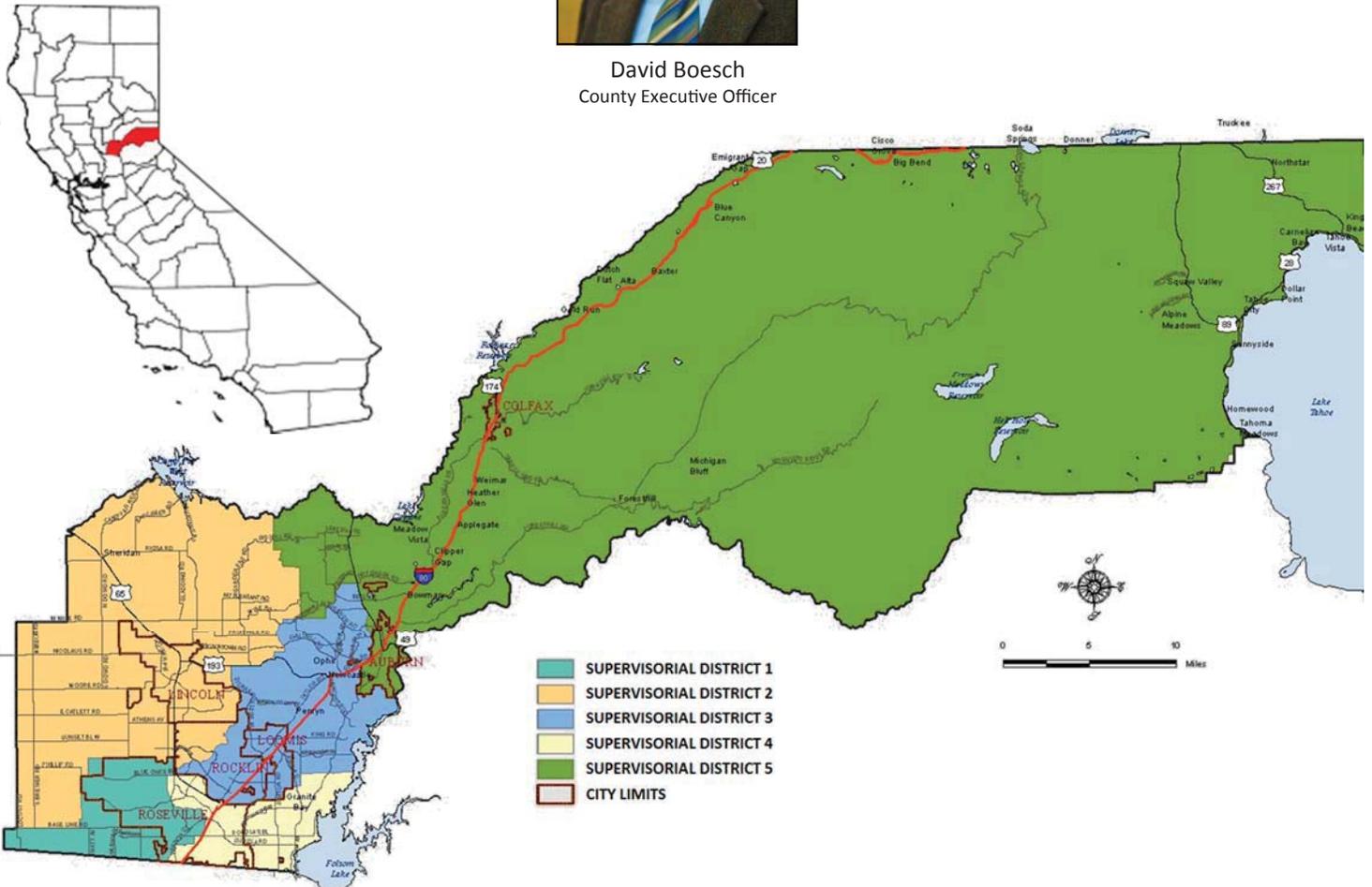


Jennifer Montgomery
Supervisor
District Five

COUNTY EXECUTIVE OFFICER



David Boesch
County Executive Officer



COUNTY OFFICERS

FISCAL YEAR BEGINNING JULY 1, 2017

BOARD OF SUPERVISORS

First District.....Jack Duran
Second District Robert M. Weygandt
Third District Jim Holmes
Fourth District Kirk Uhler
Fifth District..... Jennifer Montgomery, Chair

PLACER COUNTY DEPARTMENT HEADS

County Executive Officer David Boesch

Elected Department Heads

AssessorKristen Spears
Auditor – ControllerAndrew C. Sisk
County Clerk – Recorder – Registrar of Voters Ryan Ronco
District Attorney..... R. Scott Owens
Sheriff – Coroner – Marshal Devon Bell
Treasurer – Tax Collector Jenine L. Windeshausen

Appointed Department Heads

Administrative Services DirectorJerry Gamez
Agricultural Commissioner / Sealer of Weights & MeasuresJoshua P. Huntsinger
Air Pollution Control Officer Erik White
Chief Probation Officer Marshall Hopper
Child Support Services Director Troy Held
Community Development Resource Agency DirectorSteve Pedretti
County Counsel Gerald O. Carden
Farm Advisor Roger Ingram
Health and Human Services Director Jeffrey S. Brown, MPH, MSW
Human Resources Director Lori Walsh
Library Services Director Mary L. George
Public Works and Facilities Director / Road Commissioner Ken Grehm
Veterans Service Officer.....Jonn Melrose

County Profile

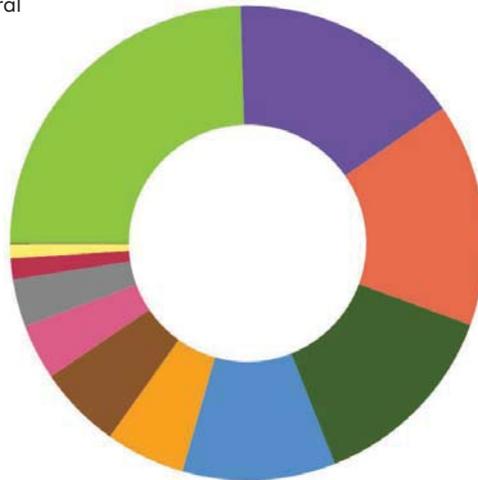


PICNIC, PLACER COUNTY, CIRCA 1905

PLACER COUNTY PROFILE

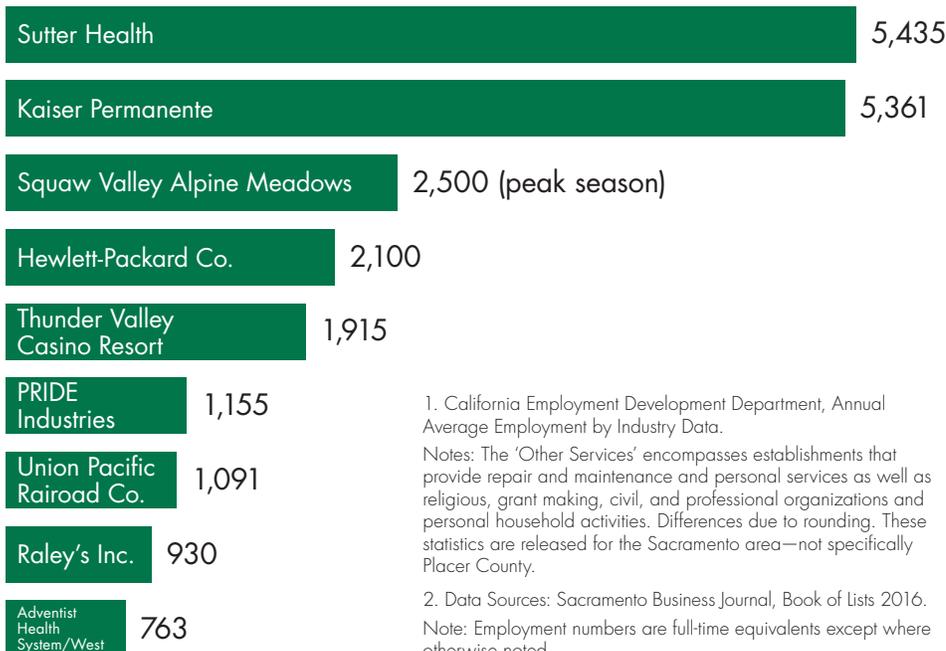
EMPLOYMENT BY INDUSTRY¹

- 24.53% Government: incl. State and Federal
- 15.84% Trade, Transportation and Utilities
- 15.22% Educational and Health Services
- 13.41% Professional and Business Services
- 10.41% Leisure and Hospitality
- 5.41% Financial Activities
- 5.68% Construction
- 3.78% Manufacturing
- 3.25% Other Services
- 1.44% Information
- 0.96% Agriculture
- 0.05% Mining and Logging



Other Services: religious, grant making, civil, and professional organizations, personal household activities, repair and maintenance and personal services

MAJOR PRIVATE EMPLOYERS IN PLACER COUNTY²



1. California Employment Development Department, Annual Average Employment by Industry Data.

Notes: The 'Other Services' encompasses establishments that provide repair and maintenance and personal services as well as religious, grant making, civil, and professional organizations and personal household activities. Differences due to rounding. These statistics are released for the Sacramento area—not specifically Placer County.

2. Data Sources: Sacramento Business Journal, Book of Lists 2016. Note: Employment numbers are full-time equivalents except where otherwise noted.

LABOR FORCE



Data Source: Employment Development Department, Labor Market Information April 2016.

MEDIAN HOUSEHOLD INCOME



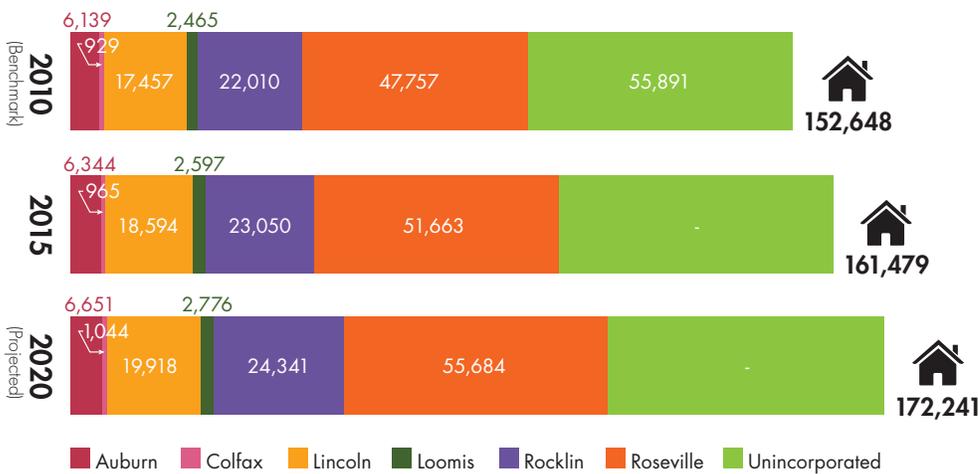
Data Source: www.census.gov (2016 Data not yet available).



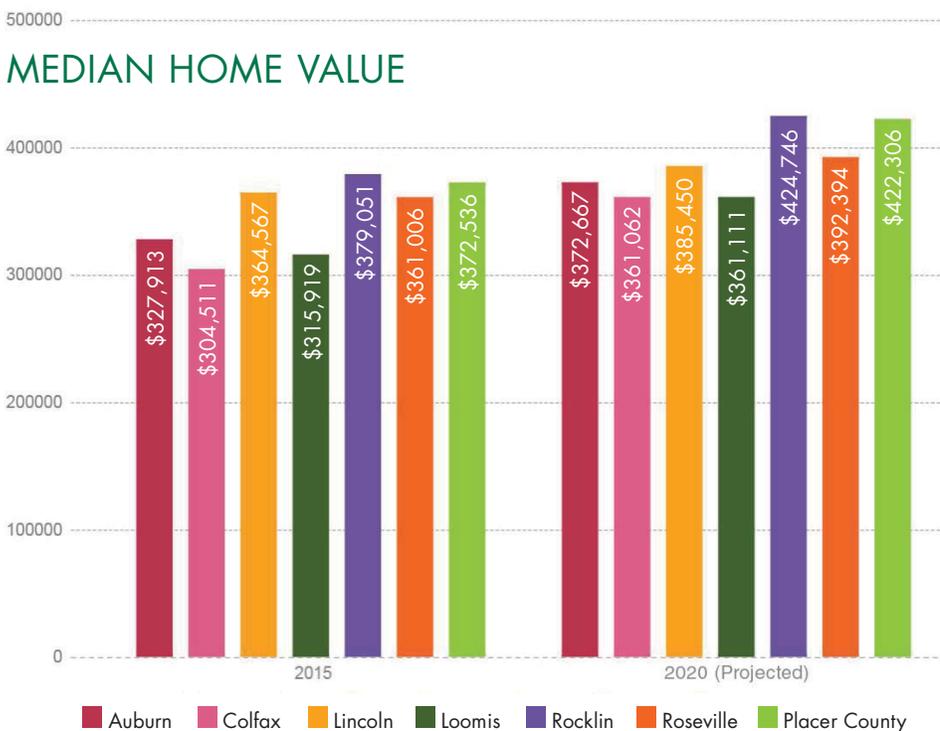
PLACER COUNTY POPULATION³

Placer County is considered a rural/suburban county with the state's 22nd highest population among California's 58 counties.⁴

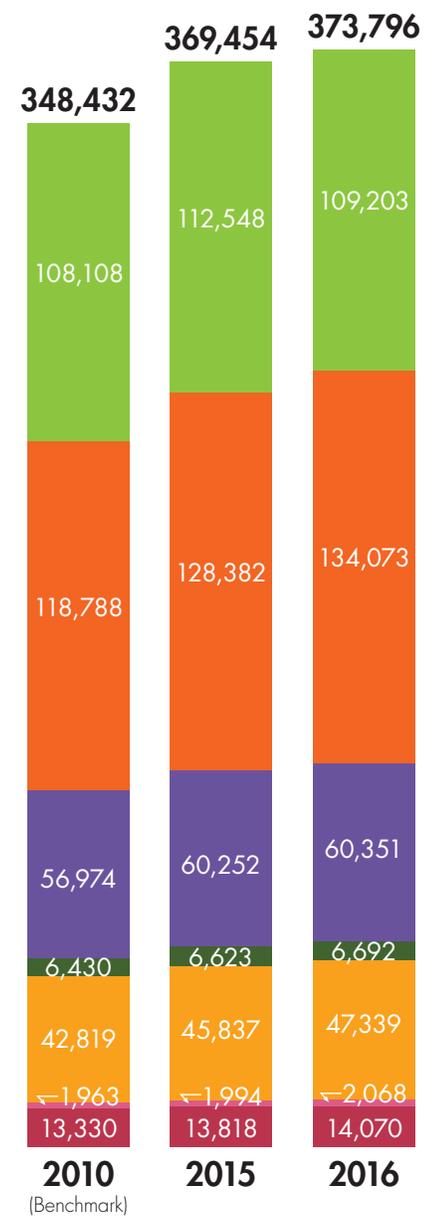
NUMBER OF HOUSING UNITS



MEDIAN HOME VALUE



Housing and Home Value Data Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2015 and 2020. (- = Data not available)



3. Data Source: California Department of Finance, E-4 Estimates.

Note: All figures based on January of the corresponding year. DOF Disclaimer: "Parts may not add due to independent rounding."

4. Data Source: California Department of Finance, E-5 Estimates.

LOCAL ACTIVITIES & ATTRACTIONS

art walks
beaches
bicycling
boating
camping
canoing
certified farmer's markets
craft beer breweries
cross-country skiing
cruise nights
disc golfing
dog sledding
fine dining
fishing
gaming
gold panning
golfing
hiking
horseback riding
hunting
ice skating
jet skiing
kayaking
kite skiing
museums
national forests
off road & ATV activities
paddle boarding
para sailing
rafting
sailing
shopping
skateboarding
skiing & snowboarding
sledding
sno-parks
snowmobiling
state, county and local parks
swimming
water skiing
wine tasting

For more information, visit:



visitplacer.com
gotahoenorth.com
placertourism.com
placerarts.org



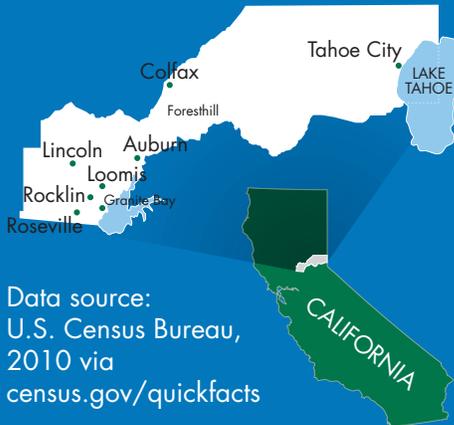
LIVING IN PLACER COUNTY

Breathtaking scenery, a rich history, year-round recreation – and Lake Tahoe – need we say more? Those are just a few of the reasons more than 360,000 people call Placer County home and hundreds of thousands more come to visit us each year. Our territory stretches from the Sacramento Valley all the way to North Lake Tahoe. We are consistently ranked among the highest counties in California for our quality of life and how healthy we are! We boast the best schools, the best outdoor recreation, and the most beautiful views you'll find anywhere, but we also are home to amazing art, award-winning wines and agriculture, and have a tremendously strong heritage as the home of California's Gold Country. It's a way of life we call the #PlacerLife.



GEOGRAPHY

Placer County encompasses 1,424 square miles of land area, and 248 people per square mile.



TOP 5 CROPS



Rice

2010: \$27,354,363
2015: \$15,638,000

Cattle & Calves

2010: \$8,015,225
2015: \$12,600,000



Nursery Plants

2010: \$5,048,712
2015: \$8,208,000

Timber

2010: \$4,659,958
2015: \$5,721,000



Walnuts

2010: \$2,675,195
2015: \$5,155,000

Data source: Placer County Agriculture Department, 2015 & 2010 Annual Crop Reports



PLACER COUNTY EVENTS & TOURISM ATTRACTIONS

- All American Speedway
- Auburn Century Bike Ride
- Auburn Community Festival
- Auburn Festival of Lights Parade
- Auburn Spring Home Show
- Auburn Wine and Food Festival
- Auburn's Party in the Park
- Berryfest
- Blue Goose Food Extravaganza
- Chillin' N Grillin' BBQ Festival
- Colfax Parade of Lights
- Colfax Railroad Days
- Country Christmas in Old Town Auburn
- Downtown Lincoln Classic Car Show
- Fast Friday's Motorcycle Speedway
- Foresthill Divide Heritage Festival
- Grape Days of Summer
- Gold Country Fair
- Gold Country Pro Rodeo
- Heritage Trail Tour
- Hot Chili, Cool Cars
- Lake Tahoe
- Lake Tahoe Concours d'Elegance
- Lake Tahoe Autumn Food & Wine Festival
- Lake Tahoe Shakespeare Festival
- Lincoln Wine Fest
- Loomis Cowpoke Poetry Fall Gathering
- Loomis Eggplant Festival
- Mountain Mandarin Festival
- Oktoberfest
- Placer County Fair
- Placer Farm and Barn Tour
- Placer Grown Harvest Festival
- Rocklin Community Festival
- SnowFest Winter Festival
- SPLASH
- Spring Street Antiques Fair
- Ta-Hoe Nalu Paddle Festival
- Tahoe Truckee Earth Day Festival
- Tevis Cup Trail Ride
- The Great Auburn Obstacle Race
- Thunder in the Sky Airshow
- Thunder Valley Casino and Resort
- Tough Mudder
- Tour De Lincoln
- Western States Endurance Run
- Woofstock
- Yomen: A Spring Celebration

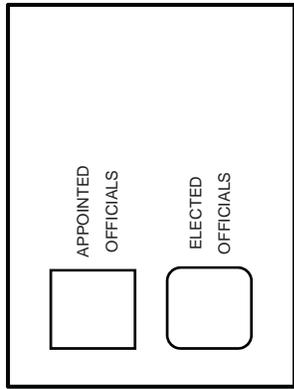
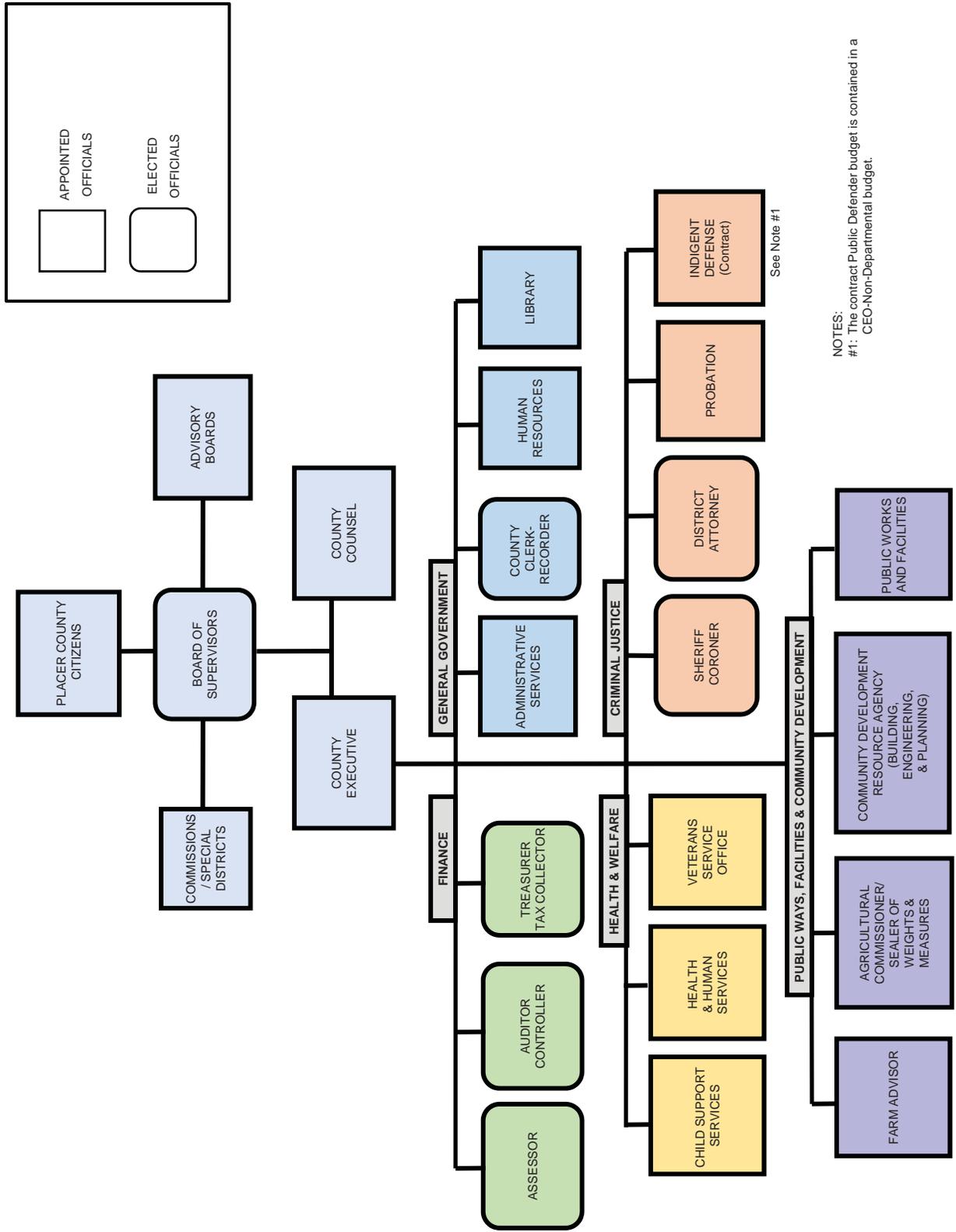
For more information, contact:
County of Placer
Executive Office
(530) 889-4030
www.placer.ca.gov

County Organization



HYDRAULIC MINING AT RATTLESNAKE BAR, NEWCASTLE, CIRCA 1885

PLACER COUNTY ORGANIZATION CHART



See Note #1

NOTES:
 #1: The contract Public Defender budget is contained in a CEO-Non-Departmental budget.

PLACER COUNTY SERVICE SYSTEMS
BY DEPARTMENT AND APPROPRIATION

ADMINISTRATION & FINANCIAL SYSTEM

Administrative Services

Administration
Information Technology
Telecommunication Services
Central Services

Assessor

Assessor Services

Auditor-Controller

Auditor-Controller

County Clerk-Recorder

Clerk-Recorder
Elections

County Counsel

County Counsel Services

County Executive Office

Administration / Public Information
Board of Supervisors
Clerk of the Board of Supervisors
Economic Development
Risk Management
Disaster Response and Recovery

Human Resources

Human Resources
Employee Benefits
Dental & Vision
Organizational Development
Unemployment
Workers Compensation

Treasurer-Tax Collector

Treasurer
Tax Collector
mPOWER

LAND USE SYSTEM

Agricultural Commissioner

Agricultural Commissioner / Sealer of Weights &
Measures
Fish & Game Commission

Community Development / Resource Agency

Building Inspection

Building Permit Services

Engineering & Surveying

Land Development

Planning

Land Use Planning

Low & Moderate Income Housing Asset Fund

Community Development Housing

Public Works and Facilities

Administration
Building Maintenance
Eastern Regional Landfill
Engineering and Transportation
Environmental Utilities
Food Services
Kings Beach Center
Road Maintenance
National Pollution Discharge Elimination System
Special Aviation
Fleet Operations
Placer County Government Center Campus
Placer County Transit
Property Management
Solid Waste Management
Tahoe Area Regional Transit

CAPITAL FACILITY PROJECTS

County Executive Office

Public Works and Facilities

COMMUNITY & CULTURAL SYSTEM

Farm Advisor

Farm Advisor Services

Library

Library Services

Public Works and Facilities

Parks and Grounds Services
Museum Operations

HEALTH & HUMAN SUPPORT SYSTEM

Child Support Services

Child Support Services

Health & Human Services

Adult Systems of Care
Children Systems of Care
Human Services
Client and Program Aid
Housing Authority
Public Health
Environmental Health
Animal Services

Veterans Services

Veterans Services

PUBLIC PROTECTION SYSTEM

County Executive Office

Emergency Services

Fire Services

CEO - Non-Departmental

Contribution to Public Safety

Criminal Justice CEO

Criminal Justice Other Programs

District Attorney

District Attorney Services

Probation

Juvenile Probation Services

Adult Probation Services

Sheriff-Coroner-Marshall

Sheriff-Coroner-Marshall

Public Safety & Prevention

Corrections & Detention

FUNCTIONS BY DEPARTMENT AND APPROPRIATION
 As defined by the State Controller's Office
 Consistent with the Comprehensive Annual Financial Report (CAFR)

GOVERNMENTAL ACTIVITIES

GENERAL GOVERNMENT

Administrative Services

- Fund 100
 - Administration
- Fund 250
 - Telecommunication Services
 - Information Technology
 - Central Services

Assessor - Fund 100

Auditor-Controller

- Fund 100
 - Auditor-Controller
- Fund 190
 - Debt Service

Community Development / Resource Agency

- Fund 100
 - Engineering & Surveying

County Counsel - Fund 100

County Executive Office

- Fund 100
 - Board of Supervisors
 - Clerk of the Board of Supervisors
 - County Executive Office Administration
 - Economic Development

- Fund 270
 - General Liability Insurance

County Executive Office Non-Departmental

- Fund 100
 - Appropriation for Contingencies
 - Community and Agency Support
 - Contribution to Facilities and Infrastructure
 - Contribution to Debt Service

- Fund 145
 - Lake Tahoe Tourism and Promotions

- Fund 150
 - Open Space

- Fund 250
 - Countywide Systems
 - Countywide Radio Systems

Human Resources

- Fund 100
 - Human Resources
- Fund 250
 - Employee Benefits
- Fund 270
 - Dental & Vision
 - Unemployment
 - Workers Compensation

Public Works and Facilities

- Fund 100
 - Administration
 - Property Management
 - Placer County Government Campus
- Fund 250
 - Fleet Operations
 - Placer County Government Center Campus
 - Building Maintenance
 - Food Services

Treasurer-Tax Collector - Fund 100

PUBLIC PROTECTION

Agricultural Commission/Sealer - Fund 100

Fish and Game - Fund 130

Community Development / Resource Agency

- Fund 100
 - Administration
 - Building Inspection
 - Planning Department

County Clerk-Recorder - Fund 100

County Executive Office

- Fund 100
 - Emergency Services
 - Disaster Response/Recovery

Fund 170

County Fire

County Executive Office Non-Departmental

- Fund 100
 - Criminal Justice Other Programs
 - Contribution to Public Safety

- Fund 110
 - Criminal Justice CEO

District Attorney - Fund 110

Health and Human Services

- Fund 100
 - Animal Services

Probation

- Fund 110
 - Probation Officer

Public Works

- Fund 100
 - National Pollution Discharge Elimination System

Sheriff-Coroner-Marshall

- Fund 110
 - Grants Program
 - Tahoe Operations
 - Protection and Prevention
 - Administration and Support
 - Auburn/So. Placer Support Services
 - Jail Corrections and Detention

Fund 111

- Automated Mobile & Fixed Fingerprint
- Placer Regional Auto Theft Task Force

Child Support Services - Fund 100

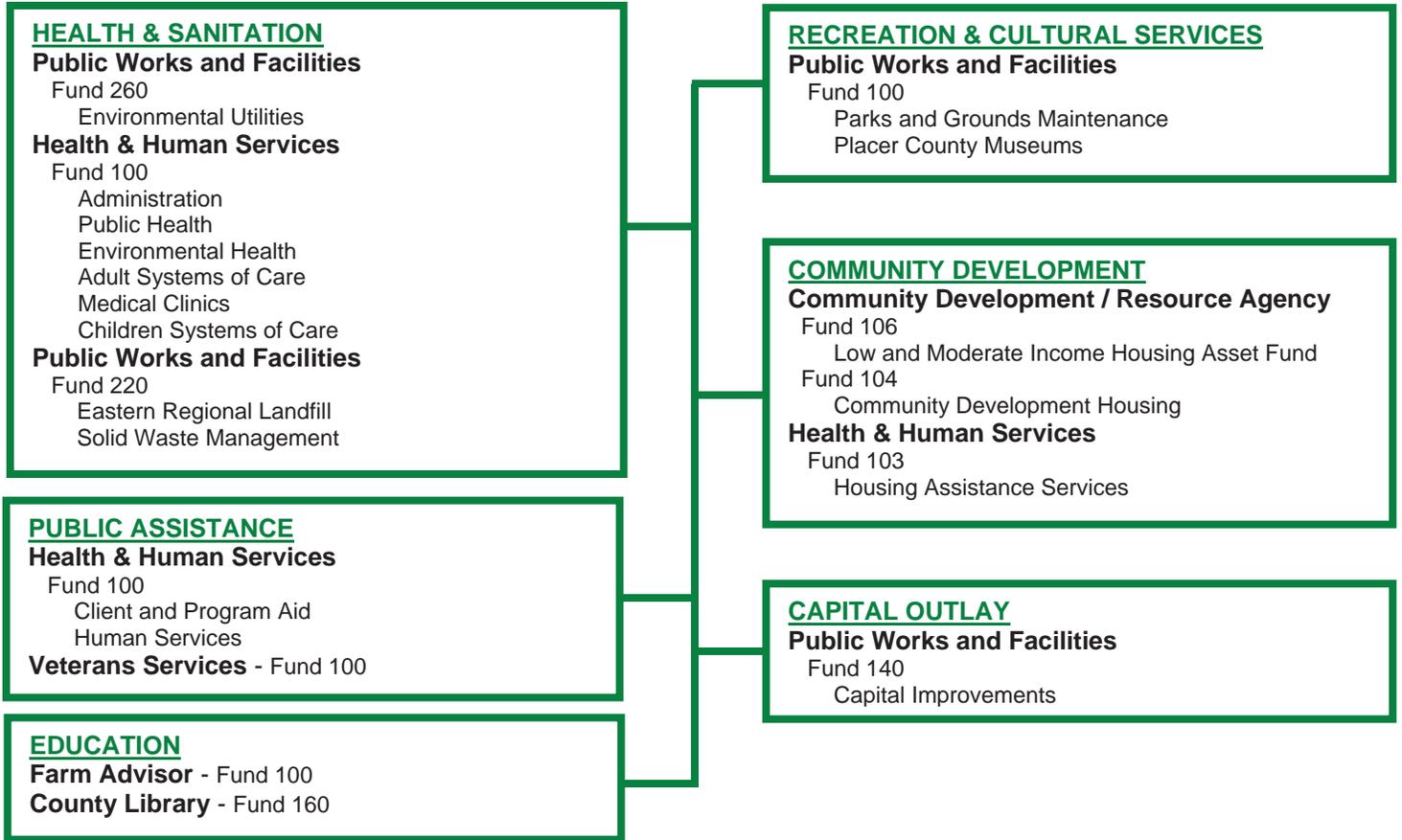
PUBLIC WAYS & FACILITIES

Public Works and Facilities

- Fund 107
 - Special Aviation
- Fund 120
 - Engineering and Transportation
 - Road Maintenance

FUNCTIONS BY DEPARTMENT AND APPROPRIATION
As defined by the State Controller's Office
Consistent with the Comprehensive Annual Financial Report (CAFR)

GOVERNMENTAL ACTIVITIES



BUSINESS-TYPE ACTIVITIES

(Relates to Enterprise Fund expenditures using the accrual basis of accounting)

ENERGY EFFICIENCY

Treasurer-Tax Collector

Fund 235
 Placer mPower AB811

PROPERTY DISPOSITION

Public Works and Facilities

Fund 220
 Kings Beach Center

PUBLIC TRANSIT

Public Works and Facilities

Fund 210
 Placer County Transit
 Tahoe Area Regional Transit (TART)

Administration & Financial Services

Administrative Services

Assessor

Auditor-Controller

County Clerk-Recorder

County Counsel

County Executive Office

Board of Supervisors

Clerk of the Board

Human Resources

Treasurer-Tax Collector

Administration and Financial Services

System Goal

Placer County builds public trust in government by providing the leadership, workforce, infrastructure, technology, financial, and administrative support necessary to produce quality programs and services that make a difference in people's lives and demonstrate good value to taxpayers.

Community Results

✓ Placer County provides quality leadership and oversight to all programs, services, and activities.

✓ Placer County demonstrates integrity and accountability in its collection, investment, accounting, and management of government funds, and its financial and budget practices help to maintain the County's overall financial health.

✓ Technology is reliable and effectively used to improve workforce efficiency, strengthen internal and external communication, and enhance service delivery to constituents.

✓ Employees are well trained, receive competitive pay and benefits, and are highly satisfied with Placer County as their employer.

✓ Placer County receives recognition for innovation and service excellence; customers are highly satisfied with County services.

✓ County infrastructure is well planned and maintained, and meets the needs for effective and efficient service delivery.

✓ Voter registration, election processes, and document archiving will be of the highest quality, integrity, and accuracy.

✓ The County measures and achieves results and provides clear, relevant, and meaningful information to elected officials and constituents.

Community & Cultural Services

Facility Services

Farm Advisor

Library

Community and Cultural Services

System Goal

Placer County ensures that County recreational, educational, and cultural services reflect the varied interests of our community, honor our rich tradition and heritage, and preserve the important historical, cultural, and environmental resources of our region.

Community Results

✓ Placer County provides residents and visitors with ample access to recreational, educational, and cultural opportunities.

✓ Residents are highly satisfied with County recreational, educational, and cultural programs and services.

✓ Residents regularly attend and participate in community and cultural events.

✓ Placer County's tradition and heritage and its important historical, cultural, and environmental resources are preserved.

Health & Human Support Services

Child Support Services

Health & Human Services

Veterans Services

Health & Human Support Services

System Goal

Placer County works collaboratively with community partners and federal, state, and local governments to provide integrated, easily accessible, and results-based services that protect the general health and well-being of our communities and vulnerable populations, and supports individual and family efforts to achieve and maintain independence and self-sufficiency.

Community Results

✓ Children are financially supported and cared for, and enter school healthy and ready to learn.

✓ Families and individuals are assisted in attaining the knowledge, skills, abilities, and support necessary to achieve and maintain independence and self-sufficiency.

✓ Our vulnerable populations are well protected, reports of abuse and neglect receive timely response and investigation, re-abuse rates are low, and mentally ill individuals receive care and support.

✓ Quality education programs, inspection activities, and community clinic services support the health and safety of County residents and visitors.

✓ Individuals with substance abuse and dependency issues are provided high quality treatment opportunities.

Land Use Services

Agricultural Commissioner /
Sealer Weights & Measures

Community Development Resource Agency

- Building Inspection
- Engineering & Surveying
- Planning

Public Works and Facilities

Land Use Services

System Goal

Placer County facilitates responsible growth and development that ensures economic health and prosperity, a safe and reliable infrastructure, and well-planned communities in which to live, work, and enjoy leisure activities, while protecting and preserving the environment, open spaces, and its rich cultural heritage.

Community Results

✓ Land use planning, development, and services are responsive to community needs.

✓ The natural environment, open space, and agricultural lands are preserved for the use and enjoyment of current and future Placer County residents and visitors.

✓ The County facilitates the development of transportation and roadway systems that improve safety, reduce congestion, and support and encourage economic development.

✓ Air and water are clean, attainment goals for clean air and water are met, and sufficient water availability is maintained.

✓ The County attracts and expands environmentally sound industries to ensure jobs for residents and growth of a strong and diverse tax base.

Public Protection Services

County Executive Office

District Attorney

Probation

Sheriff-Coroner-Marshal

Public Protection Services

System Goal

Placer County continues to ensure safe communities in which to live, work, and enjoy recreational activities by providing efficient, effective, integrated, and prevention-oriented criminal justice and emergency response systems.

Community Results

✓ The County will continue to maintain low rates of crime, personal injury, and loss of life and property; people feel safe in their communities.

✓ The County justice agencies work collaboratively among themselves and with the community to develop appropriate and effective crime prevention strategies and services.

✓ The County provides adequate and appropriate response to crime including prompt investigation, arrest, prosecution, and incarceration when necessary.

✓ The County is well trained and ready to respond to fires and natural disasters, or to domestic terrorist threats.

✓ Criminal justice and emergency service agencies meet the highest standards of quality in their operations and inspire public trust and confidence.



County Financial Policies



WADING AND BOATING, LAKE TAHOE, CIRCA 1935

County Financial Policies

The County Financial Policies were initially adopted in 2003 and have been revised periodically to reflect changing requirements and county needs. The policies have promoted financial stability and long-term planning related to preparation and management of the County Budget. These policies include the Budget and Financial Policy, Middle Fork Project Revenue Budget and Financial Policy, Pension Funding Policy, Other Post Employment Benefit (OPEB) Policy, and Debt Management Policy.

The Budget and Financial Policy, as approved by the Board January 7, 2003, and revised June 7, 2011, is intended to guide the budget and long-term financial planning related to preparation and management of the County budget.

BUDGET AND FINANCIAL POLICY

1.0 PURPOSE:

To promote financial stability and long-term planning; to direct the County Executive Office in the development and management of the County Budget; and to provide a context to guide Board decisions during the budget process and throughout the fiscal year.

2.0 POLICIES:

2.1 General

2.1.1 On or before June 30 of each year, the County Executive Office shall prepare and submit to the Board of Supervisors (Board) a Proposed Budget for formal adoption on or before September 8 of each year, a notice shall be published in a newspaper of general circulation to announce the date on which the Board will conduct a public hearing on the recommended budget. At the conclusion of the hearing, and not later than October 2 of each year, the Board shall by resolution adopt the Final Budget.

2.1.1.1 The Budget will incorporate direction and input from the Board of Supervisors and County departments as to County operating and capital needs and priorities.

2.1.1.2 The Budget will address the financial status of the County and its key funds, including financial condition and trends, budgetary impacts, and liabilities and issues that may impact future County resources.

2.1.1.3 The Budget will be balanced and identify expected sources of revenue and other resources, and recommended program and capital expenditure and reserve uses for the next fiscal year.

2.1.1.3.1 A balanced budget is defined as available fund balance, reductions to obligated fund balance plus financing sources (revenue) as equal to financing uses (expenditures) plus increases to obligated fund balance for the year.

2.1.1.4 The Budget will include performance information for County programs. Program performance measures will be developed and used for long term planning and decision-making, including future resource allocation and in consideration of new or increased funding requests.

2.1.2 The County Executive Office shall periodically monitor and evaluate revenue and expenditures, identify significant variances from budget, and recommend actions to address shortfalls or unanticipated increases.

County Financial Policies

2.1.3 The County Executive Office shall prepare and/or supervise the preparation of fiscal projections, capital financing plans, costing methodologies,¹ and other studies as will provide for current and future County obligations.

2.2 Revenues

2.2.1 Ongoing costs will be funded with ongoing revenues to promote fiscal stability, predictability, and sustainability, and to support long-range planning.

2.2.1.1 New or increased, ongoing revenues will meet current obligations and reduce reliance on one-time funding and fund balance carryover.

2.2.1.2 New programs will identify an ongoing funding source(s) not already obligated for current County operations or for the future costs of current operations.

2.2.2 Budget realistic and probable revenue estimates.

2.2.2.1 Budgeted revenue will not be based on high levels of anticipated growth or be contingent upon the passage of legislation or future actions by the Board of Supervisors.

2.2.2.2 Revenues that are volatile and/or sensitive to changes in the economy should be conservatively estimated.

2.2.2.3 State revenues in the Proposed Budget will be budgeted in accordance with the Governor's January Proposed Budget for the upcoming fiscal year.

2.2.3 Imposing or adjusting fees or other charges will be periodically evaluated for any service provided by the County where full cost recovery—including department and County administration—is not currently achieved. Budget estimates will not include fee increases unless the Board of Supervisors has approved the increase.

2.2.4 County administrative (A-87) costs will be charged to non-General Fund and subvented General Fund appropriations in accordance with the annual Countywide Cost Allocation Plan.

2.2.4.1 Departments will include estimated A-87 costs in their requested expenditure budgets.

2.2.4.2 A-87 reimbursements may be credited as general purpose General Fund revenues or applied to offset program costs as determined by the County Executive Office.

2.2.4.3 Some funds may be specifically excluded from paying part or all of the A-87 as determined by the County Executive Office. A-87 exclusions will be evaluated annually with the budget process to determine if some or all of those funds could be recouped by the General Fund.

2.2.5 The County Executive Office shall solicit input for revenue estimates from the Auditor-Controller, and other County departments as appropriate, for major tax and general-purpose revenues and for estimated carryover fund balance in preparation of the Proposed Budget.

2.2.6 Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant. Areas of note are matching fund obligations, non-supplanting requirements, required continuation of the program after grant funds are exhausted, and if the program is consistent with the County's long-term goals and objectives. Before discretionary program costs are increased, departments should include recovery of department and county administrative costs of at least ten percent of direct costs for state and federal grants.

¹ The Auditor-Controller prepares the annual countywide cost allocation (A-87) plan.

County Financial Policies

2.3 Expenditures

- 2.3.1 Annual priority for General Fund funding will be given to capital improvements consistent with the County's Capital Facilities Financing Plan and Road Maintenance Master Plan.
- 2.3.2 Carryover fund balance will be used to fund one-time expenditures, reserves and contingencies and should not be used to finance ongoing operational costs.
- 2.3.3 New position requests will be considered through the budget process and not otherwise during the fiscal year unless urgent circumstances exist.
- 2.3.4 Partial or fully funded State and/or Federal programs, administered by the County will be implemented at the level of funding provided by the State or Federal government. County overmatches for departments with maintenance-of-effort requirements will be evaluated as part of the annual budget process.
- 2.3.5 All requests for new program funding should be accompanied with clear and concise statements of the program's mission, performance objectives and intended measurable outcomes.
- 2.3.6 Efficiency and economy in the delivery of County services are top priorities; departments are expected to make productivity improvements within their service delivery areas and reduce expenditures for discretionary programs and services.
 - 2.3.6.1 County departments are encouraged to consolidate programs and organizations and consider alternatives for service delivery to reduce costs and the need for increased staffing.
 - 2.3.6.2 In developing recommendations that may require operational reductions, departments should ensure that administrative and non-service areas have been reduced to the maximum extent possible before reducing direct services.
- 2.3.7 Automation and technology proposals must measurably demonstrate how cost savings will be achieved and/or how services will be improved, along with identifying potential sources of funding.
- 2.3.8 The County Executive Office will annually review rate changes for county internal service funds. Internal services funds are expected to make productivity improvements within their service delivery areas, reduce expenditures for discretionary programs and services, make administrative and non-service area reductions to the extent feasible, consolidate programs and organizations, and consider alternatives for service delivery before cutting direct services or proposing increased rates.
- 2.3.9 The General Fund's Appropriation for Contingencies should be budgeted at not less than 1.5% of the operating budget. Appropriations for Contingencies should be budgeted in all other funds, at not less than ½ of 1% of operating expenditures. In no event will Appropriation for Contingencies exceed the amount prescribed by law.

2.4 Capital Budgets

- 2.4.1 Capital Budgets will include a list of capital construction and road projects with brief descriptions; estimated expenditures to-date and identify the total project costs to-date.
- 2.4.2 Capital projects which are not encumbered or completed during the fiscal year, or multi-year projects, will be re-budgeted or carried over to the next fiscal year. Increased project costs for rebudgeted projects must be clearly identified with Final Budget adoption.

County Financial Policies

- 2.4.3 Capital projects will not be budgeted unless there are reasonable expectations that resources will be available to pay for them and a financing plan has been developed.
 - 2.4.3.1 Where applicable, assessments, impact fees, user-based fees, and/or contributions should be used to fund capital projects. Projects benefiting other operating, internal services and enterprise funds shall be funded from those funds on a pro-rata basis.
 - 2.4.3.2 Where alternative sources of financing are not available or sufficient for full funding, and the project is deemed critical for the provision of services or to meet mandated services levels, debt financing may be used in accordance with the County Debt Policy. Debt will not be used to finance on-going operational costs, including those incurred due to new facilities.
 - 2.4.3.3 Planning and budgeting of projects shall include supporting documents that identify estimated ongoing savings or costs for the delivery of services, maintenance, and other operating costs.
- 2.4.4 Project reimbursements to the County Capital Projects Fund shall not exceed actual expenditures, plus 25% of any encumbered contract balances.
 - 2.4.4.1 Facility Services may request advance funding for any project costing less than \$100,000 when the project has begun.
 - 2.4.4.2 An accounting of all costs shall be made by Facility Services to the requesting department following project completion.
- 2.4.5 Departments will prepare replacement schedules and develop and implement financing plans for major capital equipment.

2.5 Fund Balance Classification and Other Financial Policies

- 2.5.1 The General Fund's total Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties should be accumulated over time until a minimum of 5% of the annual operating budget reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 5% equals combined Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties).
- 2.5.2 The Committed Fund Balance for Mandated Costs should be accumulated over time to a level that would provide for unfunded and mandated costs including those required for the medically indigent and public assistance. A balance should be accumulated over time until 5% of mandated costs are achieved. Mandated costs are defined as medically indigent, public assistance, and other non-discretionary costs.
- 2.5.3 The General Fund allocation to the Committed Fund Balance for Capital Asset Replacement will be equivalent to the annual equipment facility depreciation expense. Accumulated funds may be used in accordance with the Capital Facilities Financing Plan or other Board approved infrastructure plans.
- 2.5.4 Moderate increases to Non-General Fund Committed Fund Balance for Contingencies should be accumulated over time until a minimum 5% reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 5%). Additional reserves should be assigned for equipment replacement and other identified needs. Smaller funds, or funds with uncertain or expected delays in reimbursement, may need to accumulate a larger reserve percentage for cash flow reasons.

County Financial Policies

- 2.5.5 The Accrued Loss Contingency for self-insurance funds shall be actuarially determined at least every other year. Reserves should be maintained at a confidence level of at least 80%.
- 2.5.6 Loans or transfers to or from internal services and enterprise funds shall be limited to meeting one-time funding requirements in County operating funds, and shall require repayment with interest.
- 2.5.7 Fund balances should be expended in the following order:
 - 2.5.7.1 Restricted Fund Balance (when applicable)
 - 2.5.7.2 Assigned Fund Balance
 - 2.5.7.3 Committed Fund Balance
 - 2.5.7.3.1 Refers to amounts that can only be used for specific purposes as imposed by formal action of the Board.
 - 2.5.7.3.2 Formal action is defined by a majority vote of the Board or an affirmative vote of four members when required by the County Budget Act.
 - 2.5.7.4 Unassigned Fund Balance (applies to the General Fund only)

MIDDLE FORK PROJECT REVENUE POLICY

1.0 PURPOSE:

To promote financial stability and long-term planning associated with the receipt and expenditure of the County's share of annual Middle Fork Project (MFP) net revenues (after all project operation costs, FERC obligations and reserves are met annually and distributed per the Middle Fork Project Finance Authority (MFPFA) Joint Powers Agreement and the MFPFA 2008 Bond Purchase Agreement); to establish an MFP Trust Fund which will be used to fund infrastructure projects throughout the county; and to establish an MFP Trust Fund Reserve to stabilize highly volatile fund receipts over time.

2.0 POLICIES:

2.1 General

- 2.1.1 The County's share of MFP net revenues, the annual "MFP Funds", are a new source of funds to the County that may begin in 2015 or later, depending on performance of the Middle Fork Project.
- 2.1.2 MFP Funds are highly volatile and unpredictable. In keeping with the County's Budget and Financial Policy mandate of estimating such funding sources conservatively, these funds will only be allocated after all MFP Funds have been trued-up and received as further described below.
- 2.1.3 An MFP Trust fund will be established to receive all payments of MFP Funds. The MFP Trust fund will be dedicated as a source of funds to capital and infrastructure, and will therefore be an assigned fund balance.
- 2.1.4 In order to provide some stability of MFP Fund availability, a MFP Trust Reserve will be established within the MFP Trust Fund.

2.2 Receipt of MFP Funds

- 2.2.1 The MFP is operated on a calendar-based fiscal year. Net revenues are distributed to the County based on MFPFA policies and at the discretion of its Board. Each fiscal year, the MFPFA Board will authorize up to three distributions over the operating year. The third

County Financial Policies

and final distribution will true up the total distributions for that fiscal year and will be based on audited financial statements of the MFPFA.

2.2.2 All MFP Funds received will be placed into the MFP Trust Fund.

2.3 MFP Trust Reserve

The MFP Trust will include an MFP Trust Reserve. The level of the MFP Trust Reserve will be set by and may be revised from time to time at the discretion of the County Board of Supervisors.

2.4 Appropriation of MFP Trust Funds

2.4.1 MFP Trust Funds will be appropriated through the annual budget process as a source of funds for current and future capital and infrastructure projects.

2.4.2 MFP Trust Funds available for appropriation shall be:

2.4.2.1 Funds that have been received from the MFPFA subject to the third and final distribution for that relevant MFP fiscal year; and further,

2.4.2.2 Any such funds which are available after the MFP Trust Reserve has been satisfied.

2.4.3 Bonding and Debt Issuance

2.4.3.1 MFP Trust Funds are not authorized for support of debt due to the unpredictability of actual revenues received over time.

2.4.3.2 Changes to this policy will require an action of the Board of Supervisors and will require further development of the MFP Trust Reserve in support of any debt.

PENSION FUNDING POLICY

1.0 Purpose:

To promote fiscal responsibility and long-term planning efforts by adhering to a Pension Funding policy that will assist the County in addressing ongoing pension funding requirements while allowing flexibility to respond to actuarial analyses and variable returns on investments due to market volatility.

2.0 Policy:

2.1 County Budget

2.1.1 The County Executive Office (CEO) & Payroll: With each budget cycle, at a minimum, fully fund the actuarially determined contributions (ADC) from the California Public Employees Retirement System (CalPERS) for both the Miscellaneous and Safety Pension Plans which serve as the basis for the employee², employer normal cost, and unfunded liability contributions.

2.1.2 As part of the actuarial analysis, CalPERS will be using acceptable actuarial cost methods, asset smoothing methods and amortization periods consistent with provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Reporting for Pensions*.

A. All components of the ADC will be collected through Payroll on a bi-weekly basis.

² The county pays the employee contribution for those employees eligible for the Employer Paid Member Contribution (EPMC) benefit. Payroll will deduct the employee contributions based on the rates set forth in the actuarial on a bi-weekly basis for employees who are not eligible for EPMC.

County Financial Policies

- B. Pension funding in excess of the ADC may or may not be collected through Payroll based on financial considerations and contingent on the funding source identified by the CEO.
- C. There are two options to pay CalPERS:
 - 2.1.1.C.1 Deduct the Employee Contribution and multiply the Normal Cost and Unfunded Liability rates by eligible costs for each employee and send to CalPERS bi-weekly.
 - 2.1.1.C.2 Pay the annual contribution for the Unfunded Liability as a lump sum. Should the county choose to pursue this option, the General Fund will pay the lump sum, and Payroll will continue to deduct the Employee Contribution and multiply the Normal Cost and Unfunded Liability rates by eligible costs. However, instead of sending the Unfunded Liability portion to CalPERS, Payroll will reimburse the General Fund up to the lump sum amount sent to CalPERS. Payroll will continue to send Employee and Normal Cost contributions to CalPERS bi-weekly.
- D. At mid-year, CEO will reconcile the amounts sent to CalPERS with the minimum ADC amount required and, if necessary, adjust the amount collected through Payroll for the remainder of the year.
- E. The County Executive Office will report back annually to the Board on the progress the County is making toward funding promised benefits.

2.2 IRS Section 115 Irrevocable Trust

- 2.2.1 In an effort to offset underperformance by the Pension Fund and/or future discount rate assumption adjustments, the County will set up and maintain an IRC Section 115 Irrevocable Trust. The ADC should be calculated in a manner that fully funds the long-term costs of promised benefits, while balancing the goals of 1) keeping contributions relatively stable and 2) equitably allocating costs over the employees' period of active service.
 - A. Any funding above and beyond the ADC (i.e. additional one-time lump-sum payments) that is approved by the Board of Supervisors (BOS) should be held in the Trust if not designated for immediate payment to CalPERS.
 - B. All transactions in and out of the Trust will be administered by the Finance Committee with approval from the (BOS).
 - C. The Finance Committee will determine the investment objective and risk tolerance.
 - D. On an ongoing basis, the Finance Committee will evaluate the investment performance, fees, service levels, and alternative options. In the event that the Finance Committee determines it is advantageous to make a change in the investment strategy or move funds to another qualified IRC Section 115 Irrevocable Trust, the Committee will make a recommendation to the BOS for approval.
 - E. Periodic pension fund reviews or updates that come before the BOS should include the funds held by the Trust.
 - F. Although the cash held in trust cannot be counted against the Net Pension Liability (NPL), the year-end balance should be reflected as a restricted asset and properly disclosed in the Comprehensive Annual Financial Report (CAFR).

2.3 Legislation

- 2.3.1 Continue to monitor and/or introduce legislation that would maximize the County's flexibility to manage/administer benefits and minimize the growth of future liabilities.

County Financial Policies

DEBT MANAGEMENT POLICY

I.0 DEBT POLICY PURPOSE

When used in this Policy, the word “debt” includes lease and other financing obligations.

The Placer County Debt Policy serves as a tool in managing the County’s financial affairs. The County recognizes the importance of making an ongoing commitment to maintain the facilities and infrastructure necessary to provide public services, but does not intend to rely upon long-term debt to defer its current obligations and unduly burden future Boards of Supervisors and taxpayers with current County responsibilities. Notwithstanding these concerns, debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you go basis.

This policy is intended to comply with Section 8855 of the California Government Code and to assist the County in meeting the following objectives.

- 1.1 Maintain a prudent balance of debt and equity in meeting long-term capital needs in the form of pay-as-you-go financing. Debt and equity balance will be considered when planning the use of debt financing to address facility needs and other public infrastructure, and will ensure against incurring a level of fixed debt obligation that denies an appropriate level of future operating flexibility.
- 1.2 Maintain financial discipline, prudence and long term stability.
- 1.3 Ensure the County’s long-term ability to maintain an acceptable level of service to its citizenry.
- 1.4 Lower the cost of borrowing by maintaining high ratings and easy access to capital markets.
- 1.5 Establish and periodically review policies, goals, objectives and standards that will enable the County to maintain or improve its credit ratings.
- 1.6 Keep policy makers informed of the County’s policies, goals, and standards with regard to the issuance of debt.
- 1.7 Facilitate approval of debt issuance using predetermined, certain policies.
- 1.8 Incorporate debt management practices into the County’s planning and project management activities.
- 1.9 Support decisions based upon sound financial and management practices; reduce political influence in the debt issuance process.

2.0 SCOPE OF DEBT AND OTHER OBLIGATIONS GOVERNED BY THIS POLICY

This policy addresses a variety of long-term County obligations, such as, but not limited to:

- 2.1 voter-approved bonds which impose or increase taxes or assessments;
- 2.2 tax and revenue anticipation notes, pension obligation bonds, other post-employment benefit (OPEB) obligation bonds, lease revenue bonds and certificates of participation payable out of general resources; and
- 2.3 limited obligations payable out of project or system revenues or other restricted funds.

This policy includes all debt that must ultimately be approved by the Placer County Board of Supervisors. The Placer County Debt Management Policy acts as the debt management policy for the County of Placer and all related entities for whom the Board of Supervisors acts as legislative body. Except where otherwise provided, the

County Financial Policies

word “County” when used in this Policy shall be deemed to be a reference to the County and all such related entities.

This policy is not intended to address interfund borrowing; interagency borrowing; loans from the County Treasurer pursuant to the California State Constitution; or investment activities of the County Treasurer including but not limited to reverse repurchase agreements and securities lending.

Any approval of debt by the Board of Supervisors that is not consistent with this Debt Policy shall constitute a waiver of this Debt Policy.

3.0 USES OF COUNTY DEBT

The appropriate purposes for which the County would consider debt financing are the following.

- 3.1 **Generational equity:** Allows the cost of large capital investments to be spread appropriately between current taxpayers and service users, and future taxpayers and service users.
- 3.2 **Accelerating highest priority projects:** Capital improvements that are deemed to be of such a high priority to the public safety and welfare of the County that the cost of construction delay far exceeds the interest expense of a debt financing. Debt financing will be considered for high priority capital projects where the total project cost significantly exceeds available funding from the annual operating budget.
- 3.3 **Self-supporting obligations:** Debt where the financed project pays for itself through increased revenues or through the reduction of other County expenditures.
- 3.4 **Leveraging specific revenues:** Debt that offsets a mismatch in the timing of revenues and expenditures.
- 3.5 **Economic development:** Debt is appropriate when it provides a capital investment that generates the revenue necessary to support repayment, or when the County desires to allocate existing resources toward such development.
- 3.6 **Voter approval:** Projects or debt obligations approved by the voters are deemed by virtue of such approval to be appropriate for debt financing.

4.0 CAPITAL PLANNING POLICIES

The County will attempt to fund capital projects with grants, land use fees including impact fees, or other non-recurring resources. When such funds are insufficient the County will use appropriate special or enterprise revenues for capital projects that serve the purposes of such funds, or consider the development of new funding sources. If such funds are not available or practical the County may consider the use of general revenues, operating surplus, and/or unrestricted fund balance or capital reserves to fund capital projects. The County may consider leveraging these resources with bonds or certificates of participation.

5.0 BALANCING DEBT WITH COUNTY EQUITY

The County will minimize debt by deferring capital projects and by dedicating a portion of its resources towards pay-as-you-go capital investment. The County will continue to balance debt and equity by investing a portion of annual revenue in the capital program, providing for reserves and for depreciation. The County should avoid deferral of necessary capital improvements that result in greater costs associated with deferred maintenance or replacement.

6.0 RELATIONSHIP TO CAPITAL IMPROVEMENTS PROGRAM OR BUDGET, PLANNING GOALS AND OBJECTIVES

The County is committed to long-term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The County intends to issue debt for the

County Financial Policies

purposes stated in this Policy and to implement policy decisions incorporated in the County's annual operations and capital budgets and the County's five-year capital improvement plan. This Policy is intended to ensure that debt levels and their related annual costs will advance the County's planning goals and objectives.

7.0 DEBT AFFORDABILITY TARGET LIMITATIONS

"Debt affordability" is considered in the policies established by the county, and financial and economic ratios recognized by rating agencies. Target ratios identified in this policy are guidelines and should be revisited as the County's capital program and financial resources change.

The principal affordability measures will be the following.

- 7.1 **As a percent of budget:** Consistent with market practices this ratio will be calculated as a percent of General Fund revenue, as a percent of General Fund revenue less General Fund intergovernmental revenue, and as a percent of operating expenditures. Placer County will keep ratios at or below the median for California counties.
- 7.2 **Tax rate threshold:** The County recognizes taxpayer sensitivity to tax rates. The County's Bond Screening Committee established in its "Rules and Procedures of the Assessment and Community Facilities Districts" limits for approving any such special district obligations where the aggregate tax would exceed 2% of assessed value. Bond issues achieving a level of community support sufficient to meet the 2/3rd-majority vote will be deemed to be an exception to the guidelines for financial and economic measures.
- 7.3 **Rating agency ratios:** The rating agencies, bond insurance companies and institutional investor analysts commonly rely on certain ratios to measure a jurisdiction's debt load. In addition to the ratios of debt as a percent of revenues and expenditures, the rating agencies employ debt as a percent of assessed valuation; debt as a percent of personal income; and debt per capita.

These three ratios are not direct measures of issuer debt affordability, however they provide useful benchmarks by which the County can compare itself to its peers and affect the way bond market participants view the County. The County's goal is to maintain such measures at levels that are at or below the average of comparable counties. Moody's Investors Services publishes debt measures for California Counties, which will be utilized as a source document for comparison purposes.

The County may determine that a particular improvement is of such high necessity to ensure the safety and welfare of County residents that it must incur obligations in excess of these thresholds. To the extent such thresholds are ever exceeded for such purposes, it is the intention of the County to avoid future occurrences of debt or other fixed obligations until such thresholds are restored.

8.0 DEBT ADMINISTRATION

Debt management will be the responsibility of the County Executive Officer (CEO) and the Treasurer Tax Collector as follows:

- 8.1 **Reviewing and recommending debt financing—CEO & Treasurer.** The CEO and Treasurer Tax Collector will be responsible for reviewing, analyzing and recommending new issue debt financing when appropriate and consistent with these policies. The County's Finance Committee will review proposed County debt financing proposals and make recommendations to the CEO and Board of Supervisors.
- 8.2 **Leading the process of issuance—CEO, Treasurer and County Counsel.** Departments will work together to select financial advisors, underwriters, bond counsel, disclosure counsel and other members of a financing team. Officials will prepare bond documentation including official statements, and will review them for material errors or omissions before such documents can be deemed final.

County Financial Policies

- 8.3 Internal control procedures regarding use of debt proceeds; fiscal agent–Treasurer.** Whenever reasonability possible, proceeds of debt used to finance capital improvements will be held by a third-party trustee and the County will submit written requisitions for such proceeds. The Treasurer will execute each such requisition. The Treasurer will be responsible for selecting trustees and other fiscal agents associated with bond and certificate of participation issues. To the extent permitted by bond counsel, the rating agencies or any bond insurer, the Treasurer will serve as the County’s fiscal agent on its debt transactions.
- 8.4 Continuing annual disclosure–Treasurer, Auditor-Controller, Facility Services and CEO.** The Securities and Exchange Commission (“SEC”) requires that underwriters obtain promises in writing from municipal debt issuers to provide specified financial and operating information on an annual basis. This promise for continuing annual disclosure is set forth in a separate agreement between the issuer and the underwriter who purchases the County’s bonds. The County Executive Office will oversee the preparation of annual disclosure reports as required under federal law and regulations, and consistent with the continuing disclosure agreement pertaining to that financing. Such reports will be reviewed in the manner of initial official statements. Under continuing disclosure requirements the County is obligated to provide ongoing disclosure of material events, including those that are specifically enumerated in the agreement.
- 8.5 Arbitrage administration–Treasurer.** The Treasurer is charged with responsibility for establishing and maintaining, either directly or through contract, a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County’s outstanding debt issues.
- 8.6 Covenant Administration–CEO.** The CEO will establish and maintain a system for monitoring the various covenants and commitments established within the documentation of a bond issue, and ensuring that County staff or consultants take such actions as required to comply with the various covenants of a financing.
- 8.7 Small lease-purchases–CEO.** No County Department, agency, or sub-unit will enter into a lease-purchase contract, or incur some other form of indebtedness, of more than \$24,999 without the express approval of the Board of Supervisors.
- 8.8 Investing Bond Proceeds–Treasurer.** The Treasurer is responsible for investing all bond or certificate of participation proceeds held by the County and directing the investment of all funds held by a trustee under an indenture or trust agreement. Investments will be consistent with those authorized by state and federal law.

9.0 BOND RATINGS

The County intends to maintain its General Fund bond ratings at A1 by Moody’s Investors Service and A by Standard and Poor’s Corporation. High bond ratings result in reduced borrowing costs, as well as provide a level of independent validation of the County’s financial management. Notwithstanding the foregoing, the County recognizes that it may not seek ratings on all debt, as in the case of privately placed debt. Further, non-General Fund debt will be rated upon its underlying security which may result in lower level ratings. In these cases, the County will make determinations on the merit of issuing non-rated, or debt rated at a lower level on a case by case basis.

Since credit rating agencies typically take into account the following four economic and financial measures when evaluating credit quality, the County will keenly consider the impact of future debt on these measures:

- 9.1 Economy and tax base–**These factors include residential wealth and income, population, and major employers. Rating agencies’ review assessed valuation, both as an indicator of the economy as well

County Financial Policies

as a source of revenue, and taxable sales (particularly relevant for public safety revenues). These factors are the most difficult for the County to influence.

9.2 **Debt**—The various measures of indebtedness used by rating agencies have been discussed above. Rating agencies are increasingly reviewing debt management practices, and look favorably on the adoption of formal financial, budget and debt management policies and other management practices.

9.3 **Finances**—Fund balance and other measures of operating results, funded contingency reserves, and cash balances are analyzed by rating agencies, both as measures of financial flexibility and as indicators of financial management and control.

9.4 **Management**—While always the most difficult quality to assess, ratings reflect the judgment of the credit rating agency as to the strength of a county's management team.

10.0 LEASE OBLIGATIONS

Lease financing should be considered in the context of partnership and leveraging opportunities that involves other agencies or outside revenue sources. Situations may occur which require an additional level of analysis regarding the thresholds described above. There may be opportunities to convert existing lease payments made to private lessors, into lease-purchase payments for more permanent facilities (usually with an imbedded tax-exempt cost of funds). Under the latter mechanism the County would gain a long-term equity interest in the property, owning it outright at the end of the lease term.

Long-term investments in **lease-purchased facilities** should be considered in lieu of short-term leases. Staff should conduct a risk assessment as to the long-term need for the facility; the probability that state and/or federal funding for facility costs will be available over the lease term; and a cost analysis of the relevant net costs to the County of alternative financing approaches.

11.0 DEBT STRUCTURE CONSIDERATIONS

11.1 **Rapidity of Debt Repayment.** Borrowing by the County should be of a duration that does not exceed the economic life of the improvement that it finances. The debt repayment term should be shorter than the improvements projected life in an effort to improve the County's credit profile through early retirement of debt, and to recapture debt capacity for future use. The County may choose to structure debt repayment on any particular transaction so as to consolidate or restructure existing obligations or to achieve other financial planning goals.

11.2 **Capitalized Interest.** The County may include within its borrowings additional funds to pay interest on the obligation during an initial period. Such capitalizing of interest will be most commonly used to secure lease obligations during the project construction period, as generally required under California law, or to secure an improved financing structure for strategic management of cash flow.

11.3 **Asset Transfers.** The County may choose to secure a lease revenue obligation, such as certificates of participation, by leasing an existing facility to its tax-exempt lessor and leasing it back to secure a transaction that will finance another County improvement. Such "asset transfers" can lower the cost of a financing by improving its credit quality and can eliminate the need for capitalized interest to lower the total size of a borrowing.

11.4 **Special fund financing.** Under California law certain funds dedicated to special or enterprise operations can be pledged to repay revenue bonds or certificates of participation. Such financing will be excluded from the calculations of debt capacity. The County Executive Office will be responsible for determining that the use of such funds to secure bonds does not violate restrictions on such funds, and that underlying program commitments can be maintained in addition to meeting debt service obligations on debt secured by the restricted funds.

County Financial Policies

- 11.5 **Mello-Roos and Assessment Bonds.** The existing “Rules and Procedures of the Assessment and Community Facilities Districts Screening Committee” [adopted December 2000] contain the County’s policies in this area. The CEO will evaluate programs in light of the total tax rate burden described herein.
- 11.6 **Short-term financing.** The County will consider issuing Tax and Revenue Anticipation Notes for annual cash flow purposes or other short-term financing instruments to the extent such notes would reduce expenses, increase revenues and/or expedite the meeting of County goals.
- 11.7 **Variable Interest Rate Securities.** As an alternative to selling traditional fixed-rate lease revenue bonds or COPs, the County can sell obligations where the interest is periodically re-set. Typically, the interest rate on these bonds would be re-set weekly, and the County would procure a liquidity instrument such as a letter of credit from a bank. The liquidity provided to investors by this structure can result in substantially lower interest rates. In exchange for the likelihood of lower payments, the County would accept the risk that interest rates could rise. Placer County should consider the issuance of variable rate debt to the extent that it anticipates maintaining cash balances, which would serve as a natural hedge for variable interest rate risk. To the extent that interest rates rise, thereby increasing debt service on variable rate debt, interest earnings to the General Fund would rise as well. Conversely, the use of variable rate instruments as part of a debt portfolio helps manage investment earnings risk. Without such debt, when interest rates fall, a county must simply adjust to reduced interest revenues. If a portion of debt were issued in variable rate mode, the reduction in interest income would be partially offset by a reduction in lease payments.
- 11.8 **Tax Increment Financing.** The County will consider tax increment financing to the extent permitted under state law, including refunding bonds issued by the Successor Agency and tax allocation bonds issued pursuant to infrastructure financing district and other similar laws.
- 11.9 **PACE Financing.** Notwithstanding any other provision of this Debt Policy, the County will issue Property Assessed Clean energy (PACE) debt in the circumstances approved by the Board of Supervisors from time to time.

12.0 METHOD OF SALE

There are generally three ways bonds can be sold, through a competitive, negotiated sale or a private placement. The following outlines the basis by which the County will determine the appropriate method of sale for a given financing.

- 12.1 **Competitive Process.** With a competitive sale, any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The County, as a matter of policy, will seek to issue its debt obligations through a competitive process unless it is determined in consultation with the Treasurer/Tax Collector that such a sale method will not produce the best results for the County. This type of sale process is also significantly more likely to give the County higher market exposure which creates an awareness of County credit that increases market interest in future debt issues of the County.
- 12.2 **Negotiated Sale.** Under this method of sale, securities are sold through an exclusive arrangement between the issuer and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. Negotiated underwriting may be considered if it fits one or more of the following criteria: extremely small issue size; complex financing structure or nature of the project being financed (i.e., variable rate financing, new derivatives and certain revenues issues, etc.); compromised credit quality of the County or the issue; other issue or market factors which lead the CEO and Treasurer to conclude that a

County Financial Policies

competitive sale would not be effective. When determined appropriate by the CEO and Treasurer, and approved by the board, the County may elect to sell its debt obligations through a negotiated sale.

- 12.3 **Private Placement.** When determined appropriate, usually in the case of a very small issue, the County may elect to sell its debt obligations through a private placement or limited public offering. Selection of a lender or placement agent will be made pursuant to selection procedures developed by the CEO and Treasurer.

13.0 REFUNDING OF COUNTY INDEBTEDNESS

The County Executive Office will monitor the County's existing indebtedness, and will initiate the refunding of such obligations if it would generate a reasonable level of savings. The following guidelines will be used in determining whether a refunding would be appropriate.

- 13.1 **Debt Service Savings – Advance Refunding.** The County may issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, financially prudent, and net present value savings, expressed as a percentage of the par amount of the refunded bonds, equal or exceed 5 percent. The County Executive Office can approve a lower savings threshold to the extent that such a threshold is appropriate given the specific conditions of the proposed refunding.
- 13.2 **Debt Service Savings – Current Refunding.** The County may issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, and financially prudent, and net present value savings equal or exceed 3% of the outstanding amount of refunded bonds.

In addition, the Board of Supervisors may approve the refunding of outstanding obligations to achieve other public purposes, such as eliminating burdensome contractual obligations and shortening or lengthening the term to maturity.

14.0 FINANCINGS TAKEN ON BEHALF OF OTHER PARTIES

From time-to-time private entities may request that the County issue debt that meets a shared, private/public objective. While these policies do not attempt to comprehensively address such financing, the following policy considerations are noted.

The County has established a Bond Screening Committee to consider requests by developers or other property owner to create special benefit assessment and Mello-Roos special tax districts to assist in financing the infrastructure requirements of new development. This committee recently updated its Rules and Procedures. Those procedures are generally consistent with the policies articulated herein, and that document and these debt policies should be considered as complementary documents.

Under the federal tax code, local agencies such as counties can sell tax-exempt bonds on behalf of certain private activities, such as small industrial development projects, private solid waste operations, and low-income housing. Because of complexities in state law, counties rarely serve as issuers of such "conduit obligations"; they are more typically issued by the state or by joint-powers authorities. From time-to-time the County may be asked to conduct a public hearing for such transactions, as required of a local agency by the federal tax code. (Hearings referred to as a "TEFRA" hearing, after the name of the federal legislation that introduced this requirement, the "Tax Equity and Fiscal Reform Act.") The County review will focus on matters of County concern such as the public policy goals of the project and land use, and to ensure that there are no conflicts with County policies or goals. The County recognizes that such financing, if issued by a non-county agency, will not be deemed by any market participant to be County debt.

County Financial Policies

OTHER POST EMPLOYEE BENEFIT POLICY

1.0 PURPOSE

To promote fiscal responsibility and long-term planning efforts by adhering to an Other Post Employment Benefit (OPEB) Policy that will assist the County in addressing, as well as providing for, post-employment benefits using a defined amortization period.

2.0 POLICY

2.1 IRREVOCABLE TRUST FUND

Transfer all OPEB plan assets to Placer County's California Employers Retiree Benefits Trust (CERBT), an irrevocable trust, in order to maximize the investment's long-term rate of return.

2.2 COUNTY BUDGET

2.2.1 Payroll

With each budget cycle, at a minimum, fully fund the net actuarially determined, annual required contribution (ARC) for that year (formula = ARC less retiree health and dental payments).

- a. OPEB funding in excess of the net ARC will be collected through payroll.
- b. Using this figure, calculate the average cost per filled allocation that must be collected that fiscal year through payroll. Collect these funds every payroll cycle and transfer them to the CERBT at least monthly.
- c. In keeping with GASB 45 requirements, prepare the County's OPEB Actuarial Report using a planned funding period of 15 years beginning in FY 2015-16 as a means to update the ARC and unfunded liability amounts.
- d. Reconcile the payroll amount collected at mid-year with the minimum ARC amount required and, if necessary, adjust the amount being collected through payroll.

2.3 ADVANCE FUND OPEB LIABILITY

Direct additional funding to the CERBT through official Board actions during the year-end close process, the budget process, or when additional, unexpected or one-time funding materializes during the fiscal year.

2.4 LEGISLATION

Continue to monitor and / or introduce legislation that would maximize the County's flexibility to manage / administer benefits and minimize the growth of future liabilities.

2.5 REPORTING

The County Executive Office will report back annually to the Board on the progress the County is making towards funding promised benefits.

Budget Overview



County Legal Structure & Budget Process

CALIFORNIA CONSTITUTION & GOVERNMENT CODE

Basic provisions for the government of counties are contained in the California Constitution and the California Government Code. A county is the largest political subdivision of the state and is vested by the Legislature with the powers necessary to provide for the health and welfare of the people within its borders. The distinction between a county and a city is that legislative control over counties is more complete than it is over cities. The Legislature may delegate to the counties any of the functions that belong to the state itself, unless specifically restricted by the State Constitution, and the State may take back functions previously delegated to counties.

State laws and county ordinances prescribe the manner and form in which the budget is presented. The Office of the State Controller sets forth the Government Code that specifies the content of the budget, budget adoption procedures and dates by which actions must be taken. A county may include additional detail, providing the financial detail and the classification of items required to be included in the budget are set forth.

Fund and account titles to be used by counties in the preparation of the operating budget are set forth in the publication, *Accounting Standards and Procedures for Counties*. The general operating group of funds are budgeted and accounted for under the modified accrual basis of accounting, and are summarized on Schedule 1 of the budget document. Internal service and enterprise funds are budgeted and accounted for under the full accrual basis of accounting as required by the State Controller, Governmental Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.

PLACER COUNTY CHARTER

The California Constitution recognizes two types of counties: general law counties and charter counties. General law counties adhere to state law as to the number and duties of county elected officials. Placer County, as a charter county, has a limited degree of "home rule" authority that may provide for the election, compensation, terms, removal, and salary of the governing board. Responsibilities and the delegation for preparation, review and approval of the budget are established by statute and ordinance and by policies coordinated through the Board of Supervisors, the County Executive Officer and the Auditor-Controller. Under the County Charter, the County Executive Office is responsible for providing systematic planning of the budget, recommending long-range capital planning, and must recommend an annual budget after reviewing requests of all departments and agencies for which the Board is responsible or which request County funds.

BUDGET PROCESS

In accordance with provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions known as the County Budget Act, the County prepares and legally adopts a balanced Final Budget each fiscal year. Until the adoption of the Final Budget, the adopted Proposed Budget approved by the Board of Supervisor governs operations. A balanced budget is defined as total estimated revenues, including carryover fund balance, equal to total estimated expenditures for the year. In balancing the budget each year, revenues shall be conservatively estimated pursuant to the County Financial Policies.

The Budget is prepared using the modified accrual basis of accounting. The preparation of the County's financial statements conform to generally accepted accounting principles applicable to counties. The County's governmental funds use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, except for debt service and compensated absences related expenditures, which are recorded only when payment is due. Proprietary funds use the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when the liability is incurred.

The County's Major Funds and Non-Major funds as reported in the County's Comprehensive Annual Financial Report (CAFR) are determined annually using established criteria. For financial reporting purposes in the CAFR, the General Fund as a Major Governmental Fund includes the General, Public Safety, Lake Tahoe Tourism and Promotions, and Open Space Fund, along with the following other funds which are not included in the Proposed

County Legal Structure & Budget Process

and Final Budgets: General State and Federal Grants, Public Safety State and Federal Grants, County Local Revenue 2011, General Construction and Maintenance Projects, General Special Programs, and Public Safety Special Programs. Other Major Governmental Funds includes the Capital Projects, Special Capital Projects, Low and Moderate Income Housing Asset, Roads Construction and Maintenance Projects, Traffic Mitigation Construction and Maintenance Projects, and the Road Funds.

The Proposed Budget is prepared based on the Board adopted County Financial Policies and after receiving direction from the Board of Supervisors regarding County priorities and goals to address long-term concerns and issues. Following this direction, the County Executive Office prepares budget procedures and forms for use by departments and establishes targets for General Fund budgets. All departments then submit their requested budgets for the upcoming fiscal year. County Executive Office staff review budget requests, which are balanced against the County's overall priorities and fiscal resources. Board workshops are held during the budget development process to review the County's fiscal position for the current and upcoming year including requests from departments, and to receive Board direction. The workshops are also intended as a forum to communicate County priorities, and challenges and choices in order to foster public input.

A Proposed Budget document with narratives and accompanying schedules is prepared and submitted to the Board of Supervisors by June 30 of each year. The Board adopts the County's Proposed Budget, which consists of a balanced budget for operating, enterprise and internal service funds. Reserves and estimated carryover fund balance / retained earnings may be added to estimated revenues to fund the estimated budget expenditures and other uses in each fund.

For the Final Budget, a public hearing is conducted to review all appropriations, the sources of financing and to make any adjustments necessitated by county needs and expenditure and revenue changes. The Board of Supervisors must adopt a balanced Final Budget by October 2 of each year.

The Board may make supplemental appropriations through budget revisions during the year, upon a four-fifths vote. Management cannot amend the budget without the Board's approval, unless the adjustments are between accounts that do not change object or appropriation totals. Amendments and transfers of appropriations between budget units, that increase an appropriation, or that involve the addition of and augmentation to a capital/road project and/or fixed assets, must have Board approval. In addition to budget revisions during the fiscal year, the Board of Supervisors also approves budget adjustments at fiscal year-end. Budgetary control is exercised at the appropriation or budget unit level, except for fixed asset equipment and capital/road projects which are separately appropriated and for allocated positions, which must be approved by the Board.

The FY 2017-18 Proposed Budget book is intended to communicate county priorities and the distribution of available resources in a clear and meaningful way including the following elements:

County Profile: Provides broader context for residents and businesses including history, population, local economy, housing, and tourism.

Budget Overview and County Financial Policies: Compares year over year changes to resources, costs, and staffing for all funds, highlight significant fiscal and policy issues to ensure sustainability of operations, and outline the guiding policies that provide the foundation for building the budget.

Spotlight on Priority Issues: Provides a summary of major policy and operational issues facing the County.

Priority Based Budgeting Overview: Provides status of "PBB" initiative to enhance financial transparency through detailed program budgeting within each department's appropriation in order to facilitate decision making by and priorities of the Board through feedback from the public.

Department Budgets and Appropriation Detail: Directly communicate to residents about what we do, include a summary of critical issues, followed by detailed fiscal, staffing, and services information.

County Legal Structure & Budget Process

| FY 2017-18 BUDGET DEVELOPMENT AUDITOR/CEO INTEGRATED CALENDAR | | |
|--|---|------------------------------------|
| PROPOSED BUDGET | ITEM | INVOLVES |
| October 2016 to January 2017 | Complete Internal Service Fund Recommendations; Develop Proposed Budget Fiscal Assumptions and Guidelines; Issue Budget Instructions and Forms to Departments | CEO / Departments |
| January 2017 | Analysis of Governor's Budget Proposal | Departments / CEO |
| January 2017 | Analysis of State of Department Summaries | Departments / CEO |
| March 2017 | Submit Operating and Enterprise Budget Requests and Narratives | Departments / CEO |
| March 2017 | Board of Supervisors Mid-Year Budget Update - Presentation to the Board on Status of Current Year Budget with Information | Public / Board / Departments / CEO |
| March / April 2017 | Analysis and Discussion with Departments in Context of Board Priorities, Financial Policies, and Multi-Year Sustainability; Develop Proposed Budget Recommendations | Departments / CEO |
| May 2017 | Finalize Proposed Budget Recommendations; Analyze Governor's May Revise | CEO |
| June 13, 2017 | Board of Supervisors Approves Proposed Budget | Public / Board / Departments / CEO |
| Late June 2017 | Distribution of Budget Book and Update to County Website | CEO |
| FINAL BUDGET | ITEM | INVOLVES |
| June 2017 | Develop and Issue Final Budget Guidelines to Departments | CEO |
| July 2017 | Board of Supervisors Workshop for Capital Facilities Financing Plan Update | Public / Board / CEO |
| August 2017 | Current Fiscal Year Closes; Departments Submit Final Budget Adjustment Requests | Auditor / Departments |
| August 2017 | Revise Revenue and Expenditure Forecasts | CEO |
| August 2017 | Final Budget Recommendations Based on Updated Financial Forecasts and Board direction at Proposed Budget on Critical Issues | CEO |
| August 2017 | Balance Final Budget Schedules with Auditor | Auditor / CEO |
| September 2017 | Board of Supervisors Conducts Public Hearing and Approves Final Budget, and Multi-Year Capital Plan | Public / Board / Departments / CEO |
| September 2017 | County Website Updated | CEO |
| October 2017 | Final Budget Book Production and Distribution | Auditor / CEO |
| October 2017 | Begin FY 2018-19 Budget Development | CEO |



County Funds Overview

Placer County's FY 2017-18 Proposed Budget was developed based upon the policy considerations outlined in this section and included in the County Executive Officer's Budget Message.

COUNTY OPERATING FUNDS

Government budgets, or appropriations¹, are legal limits on how much a department can spend and may not be exceeded unless additional funding is authorized through Board of Supervisor approved budget revisions. In practice, appropriations are the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes, and are limited to one year. Placer County's 90 appropriations are listed in the Index on page 443. Critical components of a government fund are financing requirements (financing uses and provision for reserves²), which are offset by available financing (financing sources, cancelled reserves and fund balance³ carryover). When total financing requirements equal total available financing, the budget is balanced.

Placer County has 13 operating and two capital and infrastructure funds (Figure 1) that make up the FY 2017-18 Proposed Budget.⁴ The funds are consistent with the County's organizational and operational structure and differ from how they are reported on the Comprehensive Annual Financial Report (CAFR). The *Public Safety Fund*, *Tahoe Tourism and Promotion Fund*, and the *Open Space Fund* are combined into the *General Fund* on the CAFR for reporting purposes per standard accounting practice. The infrastructure funds are reported separately in the CAFR. Further detail about the basis of budgeting and annual reporting can be found under the Budget Process on page 41.

FY 2017-18 PROPOSED BUDGET

Placer County's FY 2017-18 Proposed Budget is recommended at \$796,495,106, representing a decrease of \$19.3 million or -2.4% compared to the FY 2016-17 Final Budget.

- Funding for the FY 2017-18 Operating Budget includes:
 - \$431.7 million in *General Fund* revenues
 - \$324.2 million in other fund revenues
 - \$232,500 in reserve cancellations
 - \$40.4 million in fund balance carryover (all operating funds):
 - \$27.6 million *General Fund*
 - \$5.7 million *Public Safety Fund*
 - \$4.5 million *Capital Projects Fund*
 - \$1.2 million *DMV Special Collections Fund*
 - \$482,781 *Lake Tahoe Tourism & Promotions Fund*
 - \$893,319 among other operating funds

Fund balance, defined as available assets and revenues not already designated for a specific appropriated purpose, is carefully estimated throughout the budget process and plays an important role as a planned, budgeted resource. In the County's multi-year budget approach, ongoing reliance on carryover fund balance as a primary budgetary source is reduced. The Proposed Budget contains \$122.2 million in Capital and Road Infrastructure Funds, a decrease of \$26 million or 17.5% compared to the FY 2016-17 Final Budget. Capital and Road Infrastructure Funds are dedicated to capital construction and maintenance of county buildings and infrastructure to ensure public access to services, road

¹ Appropriations are the spending authority to incur expenditures or obligations for specific purposes.

² Reserves are a set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.

³ Fund Balance is the amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures.

⁴ Proprietary funds, county service areas, and Board governed special districts are not included in the County Operating Budget, and are addressed separately.

County Funds Overview

and bridge infrastructure, storm maintenance, and snow removal and are supported by \$117.7 million in revenues and \$4.5 million in fund balance.

As indicated in Figure 1 below, the Proposed Budget is \$19.3 million lower than in FY 2016-17 Final Budget, a decrease of 2.4%. This decrease is comprised of several components, including an increase (1.6%) of \$7.4 million in the *General Fund*; an increase (1%) of \$1.7 million in the *Public Safety Fund*; largely offset by a \$26 million decrease (17.5%) in the *Public Ways and Facilities Fund and Capital Projects Fund combined*; and other operating fund adjustments (all discussed below).

Figure 1. Operating & Capital Budgets, Financing Requirements Comparison

| Financing Requirements | Final Budget FY 2016-17 | Proposed Budget FY 2017-18 | \$ Change FY 2016-17 to FY 2017-18 | % Change |
|---|----------------------------|-------------------------------|--|---------------|
| Operating Budget | | | | |
| General Fund | \$ 451,927,218 | \$ 459,331,669 | \$ 7,404,451 | 1.6% |
| Housing Authority Fund | 2,452,192 | 2,456,371 | \$ 4,179 | 0.2% |
| Community Revitalization Fund | 630,504 | 175,337 | \$ (455,167) | -72.2% |
| Low & Moderate Income Housing Asset Fund | 843,835 | 1,094,088 | \$ 250,253 | 29.7% |
| Special Aviation Fund | 27,500 | 12,500 | \$ (15,000) | -54.5% |
| Public Safety Fund | 180,428,666 | 182,143,922 | \$ 1,715,256 | 1.0% |
| DMV Special Collections Fund | 2,007,570 | 2,007,858 | \$ 288 | 0.0% |
| Gold County Tourism & Promotion | 91,482 | - | \$ (91,482) | -100.0% |
| Fish & Game Fund | 13,213 | 11,535 | \$ (1,678) | -12.7% |
| Tahoe Tourism & Promotion | 10,944,943 | 9,947,781 | \$ (997,162) | -9.1% |
| Open Space Fund | 1,961,931 | 450,553 | \$ (1,511,378) | -77.0% |
| County Library Fund | 7,448,243 | 8,025,616 | \$ 577,373 | 7.8% |
| Fire Control Fund | 4,726,185 | 4,500,905 | \$ (225,280) | -4.8% |
| Debt Service Fund | 4,145,943 | 4,158,664 | \$ 12,721 | 0.3% |
| Subtotal Operating Funds | \$ 667,649,425 | \$ 674,316,799 | \$ 6,667,374 | 1.0% |
| Infrastructure Budget | | | | |
| Capital Projects Fund | \$ 70,589,797 | \$ 63,782,035 | \$ (6,807,762) | -9.6% |
| Public Ways & Facilities Fund | 77,541,516 | 58,396,272 | \$ (19,145,244) | -24.7% |
| Subtotal Infrastructure Funds | \$ 148,131,313 | \$ 122,178,307 | \$ (25,953,006) | -17.5% |
| Total Financing Requirements: | \$ 815,780,738 | \$ 796,495,106 | \$ (19,285,632) | -2.4% |
| *Provision for Reserves includes: | | | | |
| FY 2016-17: \$2.5 million in Tahoe Tourism & Promotion fund; and \$833,677 in other funds | | | | |
| FY 2017-18: No provision to reserves were made to operating funds in the Proposed Budget | | | | |

County Workforce

As a service driven provider, salary and benefit costs remain the largest expenditure category in the county budget, representing \$326.5 million (41%) of the \$796.5 million budget. The FY 2017-18 Proposed Budget includes 2,630 funded positions, a decrease of 23 from FY 2016-17. This net decrease is primarily in the Health and Human Services and Probation departments due to the transition of the county operated Medical Clinics and Food Services programs to a private industry service delivery model. The overall decrease is partially offset by expanded workloads related to business analytics, and an increase in the financial support required for continued land development activities, and other staff support in other departments.

County Funds Overview

THE GENERAL FUND

The **General Fund** is the largest countywide fund and is a Major Governmental fund. It underwrites most countywide operations either directly as the “net county cost”⁵ of *General Fund* budgets, or indirectly through contributions to other funds. The *General Fund* supports the operations of most county funds through direct contributions, which may include required state “maintenance of effort” payments for certain programs. The *General Fund* includes appropriations for general government, finance, planning and building inspection, facilities, and health and human services. The *General Fund* makes contributions to other funds for public safety services, fire protection services, capital construction, road maintenance and construction, library services, and debt service.

The *General Fund* includes the following departments:

- Administrative Services
- Agricultural Commissioner
- Assessor
- Auditor - Controller
- Child Support Services
- Community Development Resource Agency
- County Clerk-Recorder
- County Counsel
- County Executive Office
- Farm Advisor
- Health and Human Services
- Human Resources
- Public Works and Facilities
- Treasurer – Tax Collector
- Veterans Services

General Fund allocated positions in the Proposed Budget have increased by one when compared to FY 2016-17 Final Budget at 1,484 positions. Funded *General Fund* positions total 1,332, a decrease of 15 (-1.1%) from the FY 2016-17 Final Budget.

Figure 2 below displays the *General Fund* budget for FY 2016-17 compared to FY 2017-18.

Figure 2. General Fund Financing Uses and Reserves

| Financing Requirements | Final Budget FY 2016-17 | Proposed Budget FY 2017-18 | \$ Change FY 2016-17 to FY 2017-18 | % Change |
|--------------------------------------|----------------------------|-------------------------------|--|-------------|
| Financing Uses | \$ 451,927,218 | \$ 459,331,669 | \$ 7,404,451 | 1.6% |
| Provisions to Reserves | - | - | \$ - | 0.0% |
| Total Financing Requirements: | \$ 451,927,218 | \$ 459,331,669 | \$ 7,404,451 | 1.6% |

The FY 2017-18 *General Fund* operating budget (total financing uses and provisions to reserves) is recommended at \$459.3 million, an increase of \$7.4 million or 1.6% from the FY 2016-17 Final Budget. The increase is mostly attributable to several factors: general inflation of salaries and benefits (about \$8.8 million), removal of the Medical Clinics appropriation (\$7.3 million decrease), increased cost in services and supplies (\$5.7 million), increased contribution to Public Safety (\$4.6 million), and offset by the removal of prior year on-time expenditures, new one-time expenditures and adjustments to county-wide overhead charges. Property Tax, the County’s largest discretionary revenue source, continues to increase due to the recovery in property values in the wake of the recently experienced recession. Targeted revenue sources continue to improve, primarily in the Health and Human Services Department, reflecting State program expansions that increase County service responsibilities. The *General Fund* also includes a higher level of discretionary revenues including Property Tax and Sales Tax to support Board prioritized services. *General Fund* financing requirements maintain essential services and programs and reflect prioritizing discretionary revenue to cover a majority of base budget cost increases for *General Fund*

⁵ Net county cost is the portion of an appropriation that is funded from general-purpose revenue or available fund balance; total appropriation costs less direct fees, grants or reimbursements.

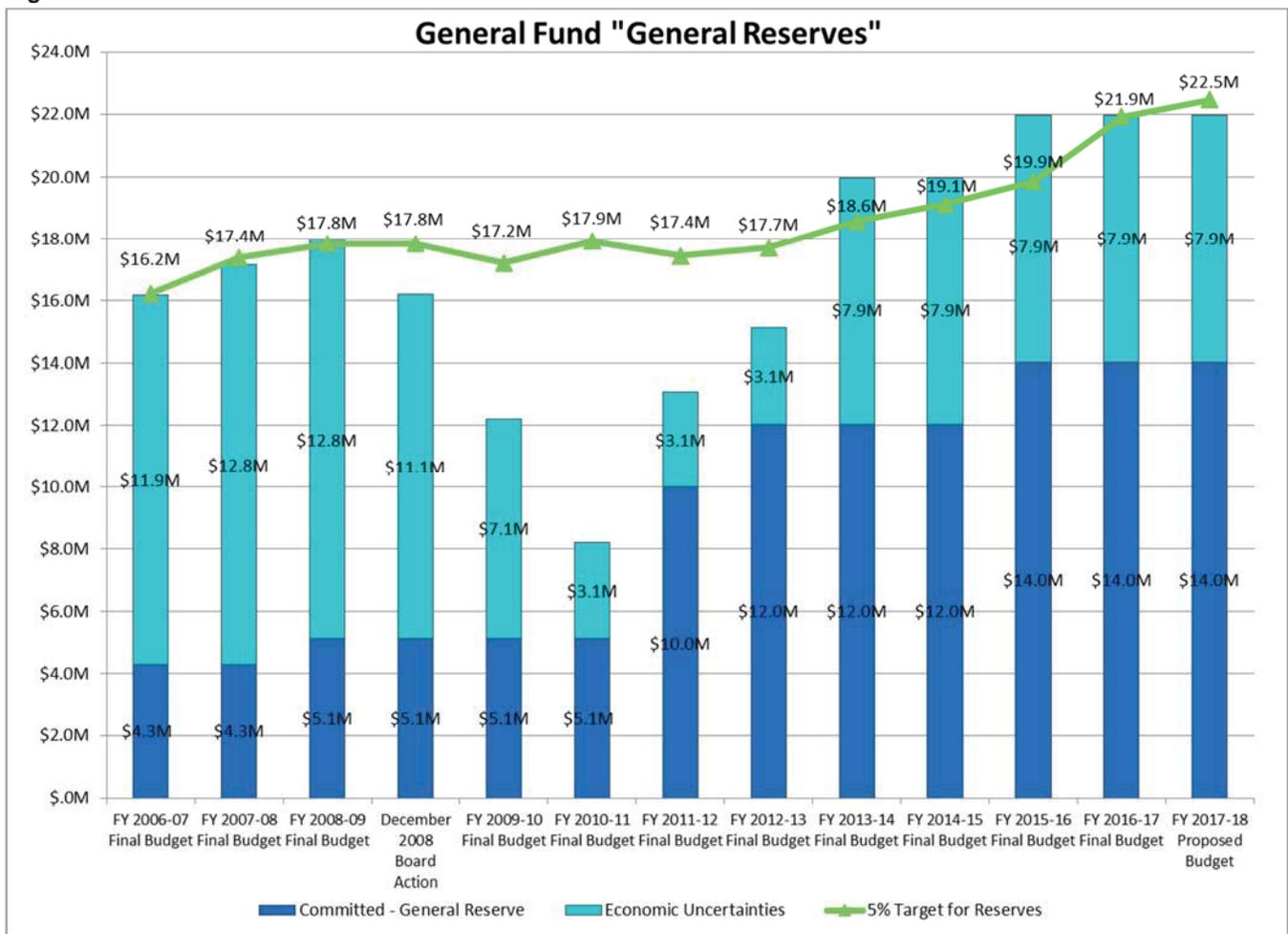
County Funds Overview

departments. This approach, coupled with the goal to decrease annual carryover fund balance attributable to vacant funded positions by integrating salary savings into departmental base budgets, works to maintain a sustainable budgetary model consistent with the multi-year budget framework.

Use of Reserves and Contingencies

Maintenance of adequate levels of reserves has been part of the County’s fiscal planning process for many years. Continued implementation of the Budget and Financial Policy has enabled Placer County to set aside resources for difficult budget years, and has provided a solid foundation for County revenues. Although reserves were used for several years to mitigate impacts of the recently experienced “Great Recession,” the County has since consistently achieved the 5% General / Economic Contingency Reserve minimum target in accordance with Budget and Financial Policy. General Reserve levels are noted below:

Figure 3 – General Fund “General Reserves”



The recommended *General Fund* contingency funding set-aside for unanticipated expenditures or revenue shortfalls is 1.5% of *General Fund* operating costs, or \$6.83 million for FY 2017-18. The current operating contingency funding included in the proposed budget is \$6.75 million, or about \$67,000 (-1%) less than the recommended amount. These funds may be used for operating costs and / or unanticipated revenue decreases.

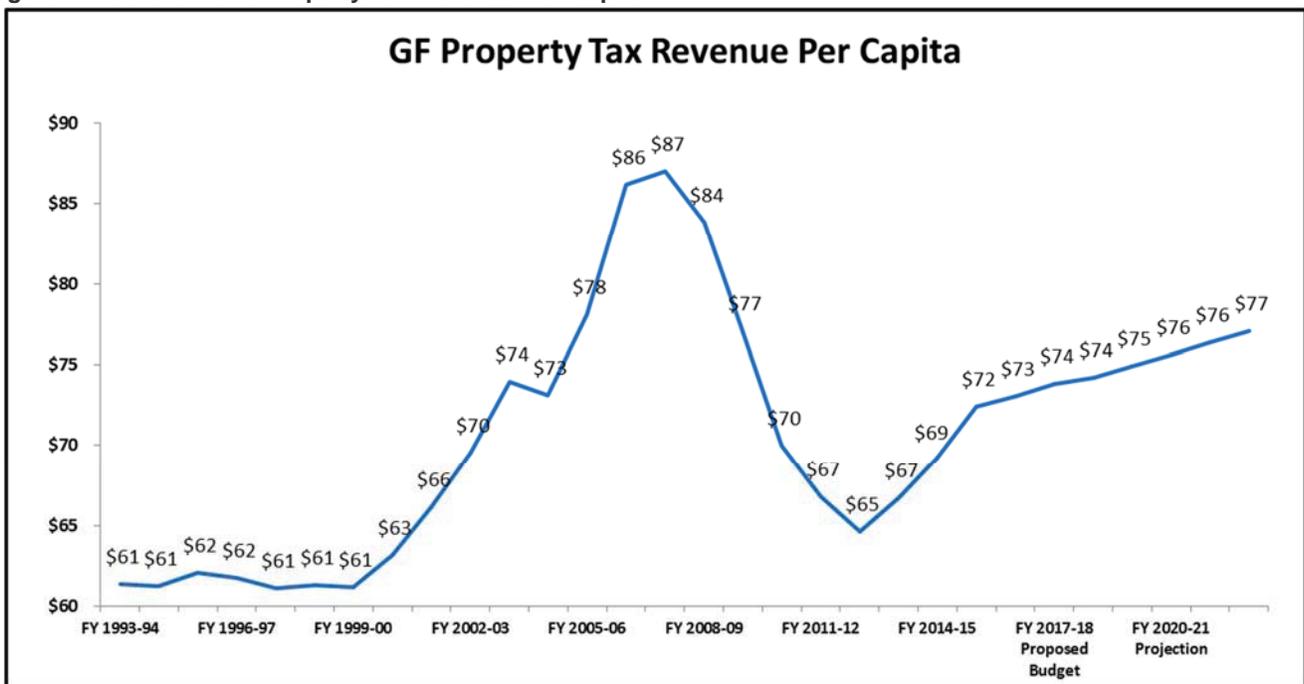
The 5% General / Economic Contingency Reserve and 1.5% operating contingency funds will be recommended to be slightly adjusted at Final Budget to maintain the balances consistent with County policy.

County Funds Overview

Revenue Estimates

FY 2017-18 budgeted *General Fund* revenues have increased by approximately \$13.3 million overall when compared to amounts budgeted for FY 2016-17, attributable to the continuing economic recovery. FY 2017-18 budgeted revenues include increases for property taxes (\$4 million); charges for services (\$5.2 million); sales tax (\$775,000); and Redevelopment Property Tax Trust Fund (RPTTF) residual distributions and pass-throughs (\$590,000). Collections of property tax represent the largest single source of discretionary revenue available in the *General Fund*. Adjusting for county population and inflation, the per capita amount of property tax collected is anticipated to be at levels experienced in FY 2005-06, as shown in Figure 4 below (note: amounts are adjusted for inflation). Real property assessed valuations have recovered to peak levels experienced just before the onset of the “Great Recession” and are expected to grow modestly at a rate of approximately 2.0% - 2.5% consistent with Proposition 13 valuation growth limits and recovery of property valuation adjustments.

Figure 4 – *General Fund* Property Tax Revenue Per Capita



Per capita property tax revenue amounts calculated based on actual or projected property tax revenue divided by population estimates and adjusted for inflation.

General Fund Contributions and Obligations

As previously noted, the *General Fund* often indirectly supports county operations through direct contributions of discretionary general fund revenue sources. The operating impact on the FY 2017-18 Proposed Budget for notable contributions is highlighted below:

- Contribution to Debt Service:** The *General Fund* is currently obligated to fund a portion of the bi-annual debt service payments on the 2014 refunding of the 2006 (Administrative and Emergency Services Building Refinance Project) and 2007 (South Placer Justice Center Courthouse Financing Project) certificates of participation and other administrative costs relating to the Other Debt Service Fund. The principal and interest payment on the 2014 refunding of the certificates of participation is \$4.1 million in the FY 2017-18 Proposed Budget. The *General Fund* contribution towards the debt and administrative costs is \$3.4 million for the FY 2017-18 Proposed Budget.

County Funds Overview

- **Contribution to Public Safety:** Annually, the *General Fund* makes a direct contribution to the *Public Safety Fund* to support current public safety operations. The contribution for the FY 2017- 18 Proposed Budget is \$103.7 million and represents approximately 59% of all *Public Safety Fund* Revenues.

General Fund Contribution to Public Safety Fund

| Financing Requirements | Final Budget FY 2016-17 | Proposed Budget FY 2017-18 | \$ Change FY 2016-17 to FY 2017-18 | % Change |
|-------------------------------|----------------------------|-------------------------------|--|-------------|
| Contribution to Public Safety | \$ 99,195,262 | \$ 103,796,407 | \$ 4,601,145 | 4.6% |

The contribution to the *Public Safety Fund* represents approximately 50% of the *General Fund* discretionary spending.

- **Contribution to Facilities and Infrastructure:** Annually, the *General Fund* makes a direct contribution to the *Capital Fund* (Fund 140) to support capital and major maintenance projects and the *Public Ways and Facilities Fund* (Fund 120) to support the cost of operations for road resurfacing and overlay projects. The *General Fund* contribution in total for the FY 2017-18 Proposed Budget is \$6.5 million, of which, \$3.7 million has been designated as a contribution to the *Public Ways and Facilities Fund*, \$1.5 million as a contribution to the *Capital Fund*, and \$1.3 million to undesignated capital project reserves. The largest discretionary revenues source (\$6.8 million) supporting the contributions to these funds are depreciation charges on existing county infrastructure recovered by the *General Fund* through the countywide cost allocation plan (A-87).
- **Community and Agency Support:** The *General Fund* is obligated to pay for county-wide initiatives, unanticipated expenditures not appropriately budgeted in departmental appropriations and to make contributions to outside entities or other county departments. The community and agency support appropriation in the *General Fund* covers these budgeted expenditures. The total budget for the community and agency support appropriation for the FY 2017-18 Proposed Budget is \$8.9 million. Major spending categories include: \$2.2 million to sustain and stabilize countywide library services, \$1.5 million in uninsurable defense costs for general liability claims and \$1.3 million for economic development projects.

PUBLIC SAFETY FUND

The **Public Safety Fund** is a Major Governmental Fund⁶ made up of four departments: Sheriff, District Attorney, Probation and the County Executive Office. The FY 2017-18 *Public Safety Fund* operating budget is recommended at \$182.1 million, an increase of \$1.7 million or 0.9% over FY 2016-17. Revenue estimates for public safety are \$176.5 million, \$8.1 million or 4.8% higher than FY 2016-17. Included in these estimates are the following major revenues:

- \$103.8 million in *General Fund* contribution. The discretionary *General Fund* share supporting public safety has been increased over FY 2016-17 Final Budget level to sustain status-quo operations. The discretionary *General Fund* contribution to the *Public Safety Fund* will be “trued-up” to balance the fund consistent with resulting carryover fund balance and approved program expenditures to be considered with the FY 2017-18 Final Budget.
- \$44.3 million in public safety sales tax (Proposition 172 funding), an increase of \$4.4 million or 11.0% above FY 2016-17 reflecting a higher trend in receipts.
- \$6.5 million in Public Safety Realignment (AB 109) funding, remaining flat from FY 2016-17.

⁶ These Major Governmental funds are combined with the *General Fund* for CAFR purposes.

County Funds Overview

- The *Public Safety Fund* is balanced with \$5.7 million in estimated fund balance carryover (includes amounts to be funded by increased discretionary *General Fund* contribution at Final Budget) from FY 2016-17.

Figure 5. Public Safety Fund Financing Uses and Reserves

| Financing Requirements | Final Budget FY 2016-17 | Proposed Budget FY 2017-18 | \$ Change FY 2016-17 to FY 2017-18 | % Change |
|--------------------------------------|----------------------------|-------------------------------|--|-------------|
| Financing Uses | \$ 180,428,666 | \$ 182,143,922 | \$ 1,715,256 | 1.0% |
| Provisions to Reserves | - | - | \$ - | 0.0% |
| Total Financing Requirements: | \$ 180,428,666 | \$ 182,143,922 | \$ 1,715,256 | 1.0% |

PUBLIC WAYS AND FACILITIES FUND

The **Public Ways and Facilities Fund**, commonly referred to as the *Road Fund*, is a Major Governmental fund⁷ maintained by the Department of Public Works and Facilities. This fund provides the budgetary resources for road engineering and maintenance service costs for design, construction and contract administration for both the County and private land development projects. The activities of the fund also maintain, protect, and improve approximately 1,044.9 miles of roads, and include road-related storm maintenance, and snow removal. The net budget of \$58.4 million represents a decrease of \$19.1 million as compared to the FY 2016-17 Final Budget. This difference is mostly attributed to a decrease for the nearing completion of the Kings Beach Commercial Core Improvement Project, but also reflects the net changes of various road, bridge, and water quality projects. The 2017-18 Proposed Budget *General Fund* contribution is \$3.8 million to pay the cost of operations for road resurfacing and overlay projects.

CAPITAL PROJECTS FUND

The **Capital Projects Fund** is a Major Governmental fund⁷ maintained by the Department of Public Works and Facilities and provides resources for the planning, improvement, major maintenance, and construction of county buildings, sewer and solid waste systems, parks, and trails. New projects are considered based on economic development and return on investment, mitigation of health and safety needs, improvement of departmental operations, or maintenance of existing infrastructure. A Capital Financing Plan for major capital projects is planned to accompany this year's budget development, which may result in final budget adjustments in September 2017.

The FY 2017-18 **Capital Projects Fund** budget is recommended at \$63.8 million, a decrease of \$6.8 million from FY 2016-17 Final Budget. The net decrease is mostly attributed to spending down the budget for the multi-year Mid-Western Regional Sewer project, in conjunction with a decrease in miscellaneous building projects funding; however, many project budgets are also adjusted. The FY 2017-18 Proposed Budget *General Fund* contribution to capital projects is \$1.5 million and provides a budgetary resource for capital and major maintenance projects. In addition to the *General Fund* contribution, funding sources include the *Public Safety Fund*, Health and Human Services, *Solid Waste Fund* reserves, and Park Dedication Fees.

OTHER COUNTY OPERATING FUNDS

The Proposed Budget includes 13 operating and two capital and infrastructure funds, the largest of which have been summarized above. Other County operating funds include the *Housing Authority Fund*, the *Community Revitalization Fund*, the *Low and Moderate Income Housing Asset Fund*, the *Special Aviation Fund*, the *DMV*

⁷ These Major Governmental funds are combined with the *General Fund* for CAFR purposes.

County Funds Overview

Special Collections Fund, the *Fish and Game Fund*, the *Lake Tahoe Tourism and Promotion Fund*; the *Open Space Fund*, the *Library Fund*, the *Fire Control Fund*; and the *Debt Service Fund*. While none of these funds is as large as those previously discussed, each fund was established to keep its assets, liabilities, and revenue and expenditures separate, usually for legal or programmatic reasons.

The ***Housing Authority Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Health and Human Services Department, used to account for the Section 8 housing program. Funding provides direct and contracted social services to low income and high-risk target populations (including program effectiveness evaluation). The recommended financing requirements are \$2.5 million.

The ***Community Revitalization Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Community Development and Resources Agency (CDRA), and consists of expenditures made on behalf of several federal and local programs. These programs were previously managed by the Redevelopment Agency but were shifted to CDRA in FY 2012-13 due to the dissolution of Redevelopment Agencies under AB1X 26. These programs include the Community Development Block Grant (CDBG) General Allocation, the Economic Development Block Grant (EDBG), the HOME Investment Partnership Program, the CalHome Program, and the Neighborhood Stabilization Program (NSP). These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and reduction of blighted conditions. The recommended Proposed Budget includes only those projects with approved grant revenue or other in-hand sources. The recommended Proposed Budget for this fund is \$175,337, or \$174,863 less than FY 2016-17.

The ***Low and Moderate Income Housing Asset Fund*** is a Major Governmental fund⁸ managed by the Community Development and Resources Agency (CDRA), and provides for management of loans made under the former Redevelopment Agency, prior to its dissolution under AB1X 26. Funding for loans and administration come from the Redevelopment Property Tax Trust Fund (RPTTF). The recommended Proposed Budget for this fund is \$1,094,088 or \$250,253 more than FY 2016-17.

The ***Special Aviation Fund*** is a Non-Major Governmental – Special Revenue fund and supports the Blue Canyon Airport via federal funding by providing for capital improvements, equipment maintenance and administrative support. The Public Works Department manages this fund and the recommended financing requirements are \$12,500, funded by a state grant (\$10,000) and reserves (\$2,500).

The ***DMV Special Collections Fund*** is a Non-Major Governmental – Special Revenue fund managed by the Sheriff's Department, supports the Fingerprint Identification and Auto Theft Task Force activities. Revenues are generated through the collection of Department Of Motor Vehicles (DMV) Licensing Fees assessed for vehicles registered in Placer County. FY 2017-18 financing requirements of \$2.0 million are supported by revenue (\$809,764) and by carryover fund balance (\$1.2 million). The recommended Proposed Budget for this fund is \$288 more than FY 2016-17.

The ***Fish and Game Fund*** is a Non-Major – Special Revenue fund managed by the Agricultural Commissioner, is used to support wildlife and fish propagation and conservation efforts. Revenues from fish and game violations have declined in prior years. This results in a *General Fund* contribution of \$6,000 in FY 2017-18 which will balance the approximately \$11,535 in financing requirements with \$5,200 in revenues and \$335 in Fish and Game fund balance carryover.

The ***Lake Tahoe Tourism and Promotion Fund*** is a Major Governmental fund⁸ managed by the County Executive Office and receives 60% of the hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are east of the summit. In June 2012, Measure F, the North Lake Tahoe Transient Occupancy Tax Area

⁸ These Major Governmental funds are combined with the *General Fund* for CAFR purposes.

County Funds Overview

Initiative, was voter approved to extend the additional 2% TOT in the Lake Tahoe area until September 30, 2022. Tahoe area promotional activities that encourage tourism are funded from the TOT taxes under a contract with the North Lake Tahoe Resort Association. In 1995, the Board of Supervisors approved the formation of the North Lake Tahoe Resort Association and appointed a Board of Directors, comprised of representatives from various North Lake Tahoe tourism related industries to recommend and oversee funding for the Tahoe community. Resort Association activities include marketing, promotions, visitor services and public improvements. Recommended required financing of \$9.9 million is supported by estimated revenue (\$9.4 million) and carryover fund balance (\$482,781). The recommended Proposed Budget for this fund is \$1.5 million more than FY 2016-17.

The **Open Space Fund** is a Major Governmental fund⁹ managed by the County Executive Office and is used to account for contributions and the acquisition of open space in the County under the Placer Legacy program. The Placer Legacy program conserves the County's diversity of landscapes and natural resources. It supports the County's economic viability, provides enhancement of property values and furthers the natural resource goals of the Placer County General Plan. Recommended funding requirements of \$450,553 are supported by developer fees, a United Auburn Indian Community contribution, and other revenue. The recommended Proposed Budget for this fund is \$1.3 million less than FY 2016-17.

The **Library Fund** is Non-Major Governmental – Special Revenue fund managed by the Library Department and provides public library services that support the educational, recreational and cultural endeavors of citizens within the community. The County Library System serves all of Placer County except for the cities of Roseville and Lincoln, which have their own library systems. The challenge continues for the County Library System to provide modern services to a growing population within the limited revenues and reserves of the Library Fund. Dedicated Library property taxes are 66% of total operating revenues. Although they increase \$179,317 (3.7%) over the FY 2016-17 Final Budget, cost increases are projected to outpace this dedicated revenue source into the foreseeable future. The Library has taken actions to reduce operating costs, and the County continues to study the appropriate balance of sustainable services to available revenues. The *General Fund* has historically provided direct contributions for salary and benefit support of the County Librarian (\$221,540) and funding support for centralized county services that are not charged directly (A-87). With the FY 2017-18 Proposed Budget, the *General Fund* contribution is increased \$821,000. The FY 2017-18 recommended financing requirements of \$8.0 million are supported by \$7.7 million of revenue and *General Fund* support, and \$298,345 in carryover fund balance.

The **Fire Control Fund** is a Non-Major Governmental – Special Revenue fund managed by the County Executive Office and provides fire protection services through a contract with the California Department of Forestry and Fire Protection (CalFIRE) and provides hazardous material response (HAZMAT) capability. Recommended financing requirements of \$4.5 million are supported by \$4.0 million in estimated revenue, and \$496,376 in carryover fund balance. In FY 2017-18 the fund will continue to receive a contribution for fire services from the *General Fund* of just under \$1.1 million. Other financing sources include dedicated property tax, public safety sales tax and other miscellaneous revenue. The recommended operating budget for this fund is \$164,461 higher than FY 2016-17 primarily due to the implementation of the vehicle and apparatus replacement plan approved by the Board of Supervisor in November of 2016. As a note, proposed cost increases of \$1.7 million in the CalFire contract have been received by the County and have not been included in the proposed budget as the County explores alternative service delivery models.

The **Debt Service Fund** is a Non-Major Governmental – Debt Service fund and housed within the Auditor-Controller's budget. This fund accounts for principal, interest and fees on County debt service issued for certificates of participation (COP). The County's current COPs finance the juvenile hall, the Finance and Administration Center at the Placer County Government Center and the Bill Santucci Justice Center. The *General Fund* contributes the

⁹ These Major Governmental funds are combined with the *General Fund* for CAFR purposes.

County Funds Overview

net cost of the County's annual debt service to this fund, less reimbursements paid by other funds and revenue received. The budget is balanced with \$4.1 million in estimated revenue. The recommended Proposed Budget for this fund is \$12,721 more than FY 2016-17.

The **Gold Country Advertising and Promotions Fund** has been dissolved and merged into the *General Fund* appropriation for Economic Development to eliminate redundancy in capturing revenues separately from their designated expenditures for eastern slope Transient Occupancy Tax and the associated contract.

INTERNAL SERVICE FUNDS

Placer County operates 15 internal service funds that are primarily used to provide services to other county departments. County departments are charged for services they received. Internal service funds are not intended to make a cumulative profit, nor should they indefinitely sustain operating losses. The internal service funds range in size of financing requirements from \$314,696 to \$17.6 million compared to \$349,330 to \$16.3 million in the prior year. Additions to internal service fund reserves in the Proposed Budget total \$1.8 Million. Cancellations of reserves included in the Proposed Budget total \$331,248.

Placer County internal services funds are:

- Building Maintenance
- Central Services
- Correctional Food
- Countywide Radio Project
- Countywide Systems
- Dental and Vision Insurance
- Employee Benefits
- Fleet Operations
- General Liability Insurance
- Information Technology
- Placer County Government Center Campus
- Special District Services
- State Unemployment
- Telecommunication Services
- Workers Compensation Insurance

Internal service fund charges to county departments for services received result in duplicative budgetary figures; these funds are classified separately from the operating budget as Proprietary – Internal Service funds.

ENTERPRISE FUNDS

Placer County will operate and manage the following enterprise funds in FY 2017-18:

- Eastern Regional Landfill
- Kings Beach Center
- Placer County Transit
- Placer mPOWER Fund
- Solid Waste Management
- Tahoe Area Regional Transit (TART)

Enterprise funds typically provide utility, property management, and health services to the public and charge for the services provided. Enterprise funds are not required to recover full costs, but should remain solvent. These funds are classified as Proprietary – Enterprise funds. Placer County enterprise funds range in size of financing requirements from \$297,548 to \$9.1 million. Additions to enterprise fund reserves in the Proposed Budget total \$13,791.

County Funds Overview

Budgets By System

| System | FY 2016-17 Final Adopted Budget | FY 2016-17 Position Allocations | FY 2017-18 Recommended Proposed Budget | Percent Change | FY 2017-18 Recommended Position Allocations | Percent Change |
|--|---------------------------------------|---------------------------------------|---|-------------------|--|-------------------|
| Administration and Financial System | \$ 62,729,026 | 402 | \$ 70,254,099 | 12.0% | 397 | -1.2% |
| Public Protection System | 303,122,295 | 857 | 309,601,435 | 2.1% | 858 | 0.1% |
| Community and Cultural System | 13,829,781 | 84 | 14,580,814 | 5.4% | 92 | 9.5% |
| Health & Human Support System | 206,231,652 | 852 | 201,196,641 | -2.4% | 853 | 0.1% |
| Land Use System | 105,752,566 | 313 | 88,135,740 | -16.7% | 319 | 1.9% |
| Capital Facility Projects | 81,005,930 | 16 | 70,756,726 | -12.7% | 16 | 0.0% |
| Non-Departmental Operations | 39,791,607 | 0 | 41,969,651 | 5.5% | 0 | n/a |
| Total Appropriations | \$ 812,462,857 | 2,524 | \$ 796,495,106 | -2.0% | 2,535 | 0.4% |
| Proprietary Funds (positions) | | 374 | | | 359 | -4.0% |
| Provision for Reserves or Designations | 3,317,881 | | 0 | | | |
| Total Budget | \$ 815,780,738 | 2,898 | \$ 796,495,106 | -2.4% | 2,894 | -0.1% |

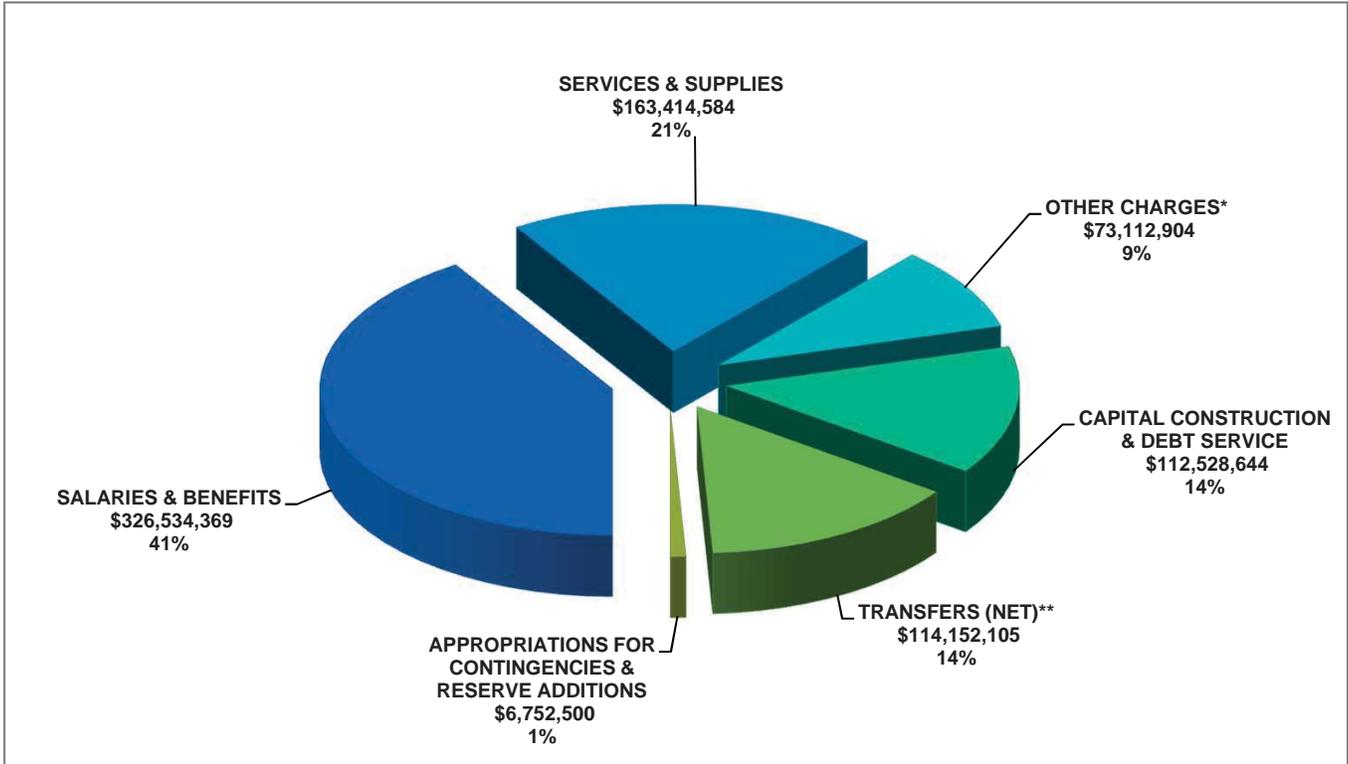
Note: Systems as displayed on page 11.

Budgets by Fund

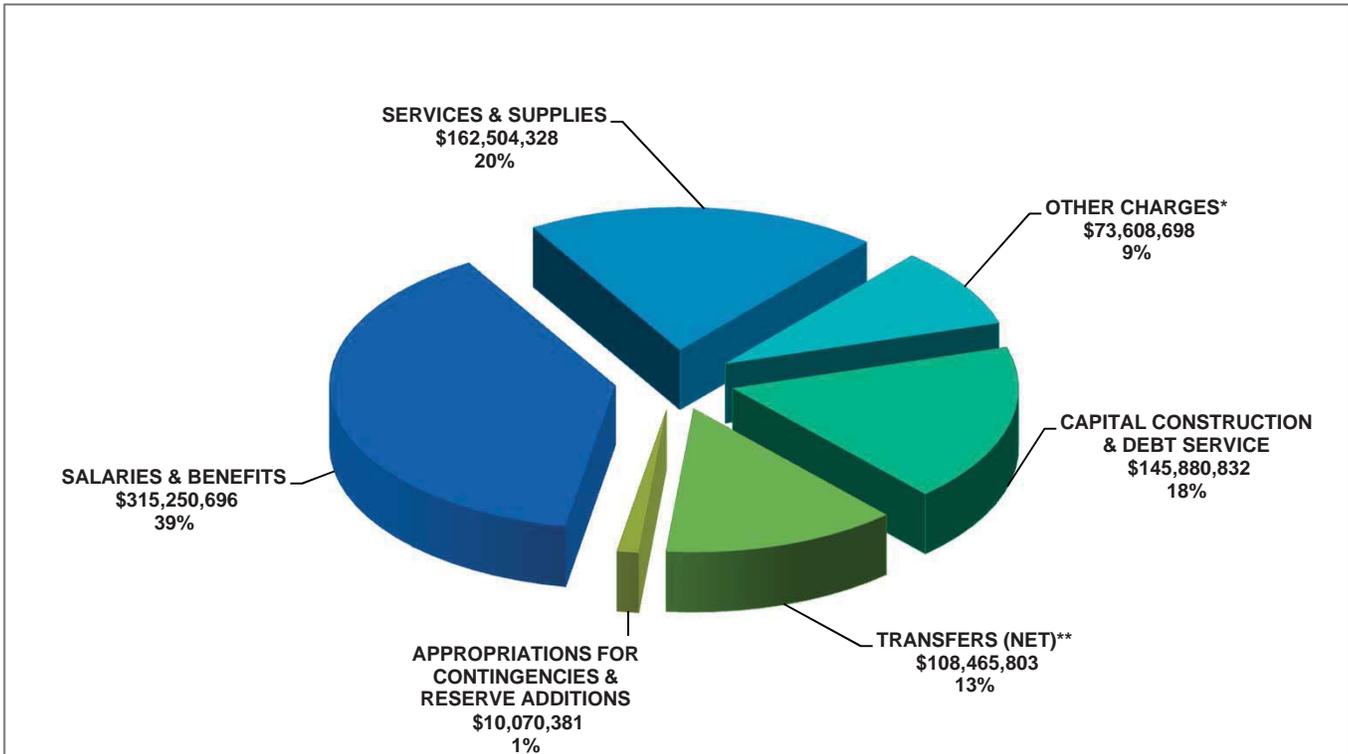
| Fund | FY 2016-17 Final Adopted Budget | FY 2016-17 Position Allocations | FY 2017-18 Recommended Proposed Budget | Percent Change | FY 2017-18 Recommended Position Allocations | Percent Change |
|---|---------------------------------------|---------------------------------------|---|-------------------|--|-------------------|
| General Fund | \$ 451,927,218 | 1482 | \$ 459,331,669 | 1.6% | 1484 | 0.1% |
| Public Safety Fund | 180,428,666 | 852 | 182,143,922 | 1.0% | 853 | 0.1% |
| Public Ways and Facilities Fund | 77,541,516 | 128 | 58,396,272 | -24.7% | 128 | 0.0% |
| Capital Project Funds | 70,589,797 | 16 | 63,782,035 | -9.6% | 16 | 0.0% |
| Other Operating Funds | 35,293,541 | 46 | 32,841,208 | -6.9% | 54 | 17.4% |
| Subtotal | \$ 815,780,738 | 2,524 | \$ 796,495,106 | -2.4% | 2,535 | 0.4% |
| Proprietary Funds | | 374 | | | 359 | |
| Total Operating, Capital and Proprietary | \$ 815,780,738 | 2,898 | \$ 796,495,106 | -2.4% | 2,894 | -0.1% |

**PLACER COUNTY OPERATING AND CAPITAL FUNDS
EXPENDITURES BY CATEGORY**

FY 2017-18 PROPOSED BUDGET \$796,495,106



FY 2016-17 FINAL BUDGET \$815,780,738

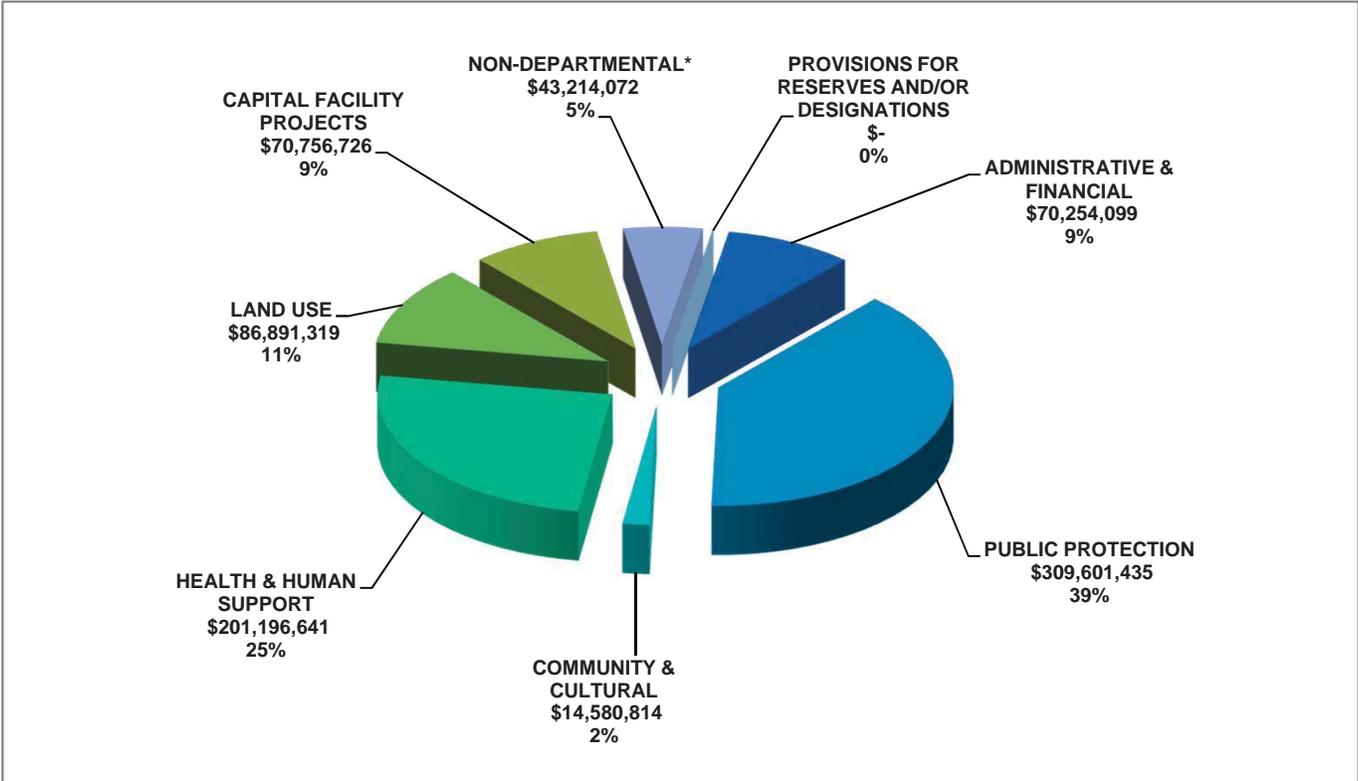


*Includes Client Aid and A-87 transfers

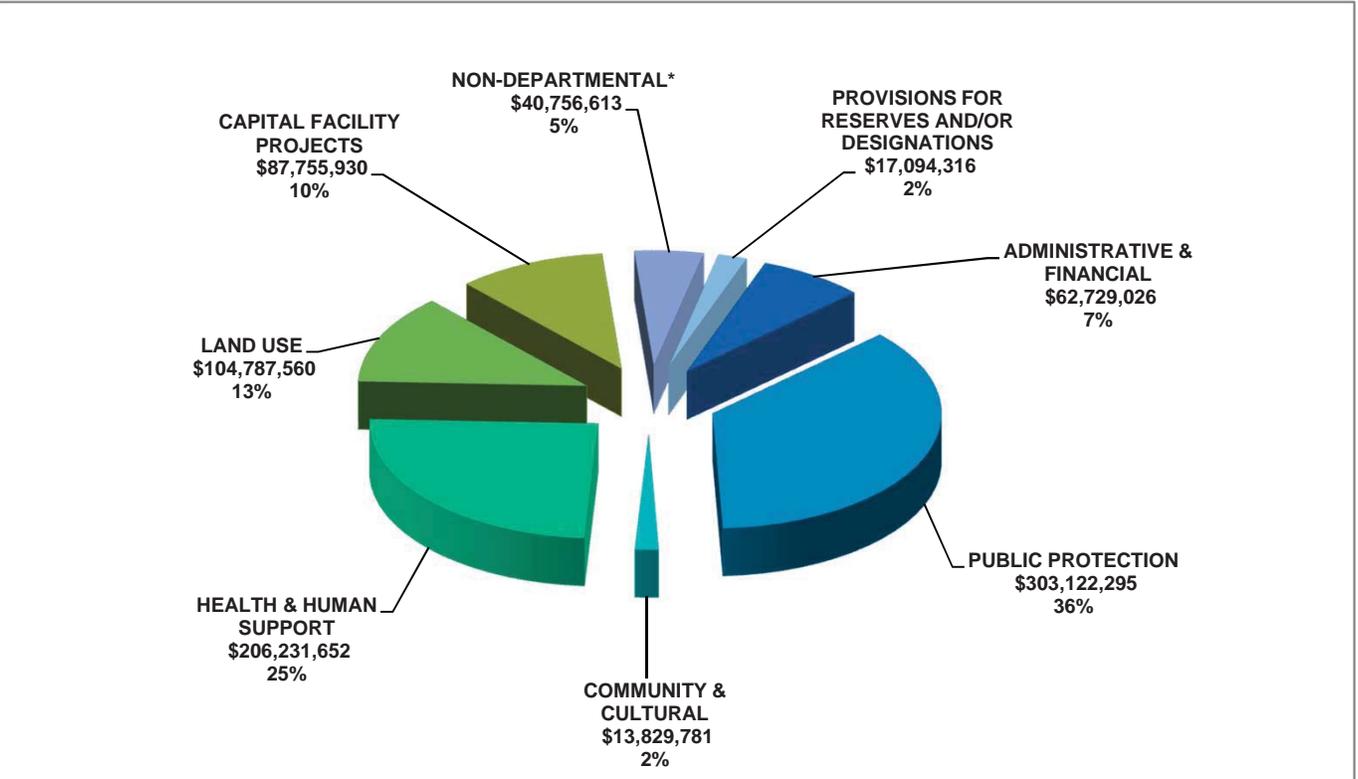
**Includes Charges from/to departments and Contributions to Other Funds

**PLACER COUNTY OPERATING AND CAPITAL FUNDS
EXPENDITURES BY SERVICE SYSTEMS**

FY 2017-18 PROPOSED BUDGET \$796,495,106



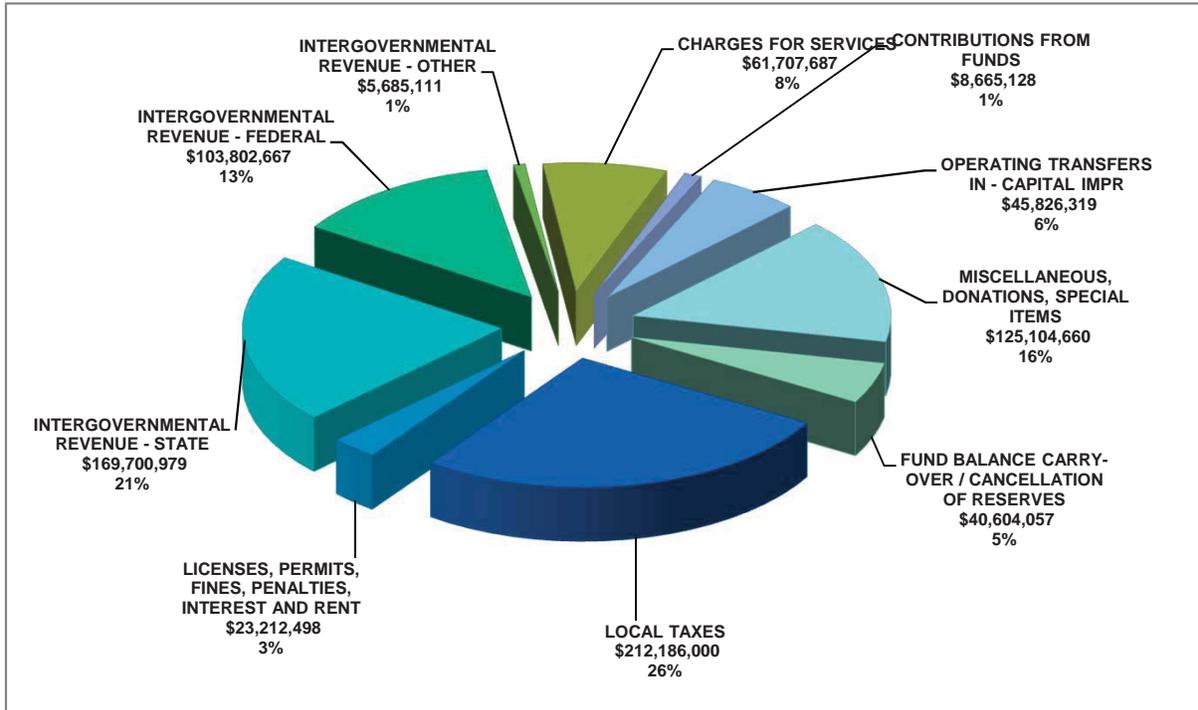
FY 2016-17 FINAL BUDGET \$815,780,738



* Non-departmental includes General Fund support for departments and other countywide priorities.

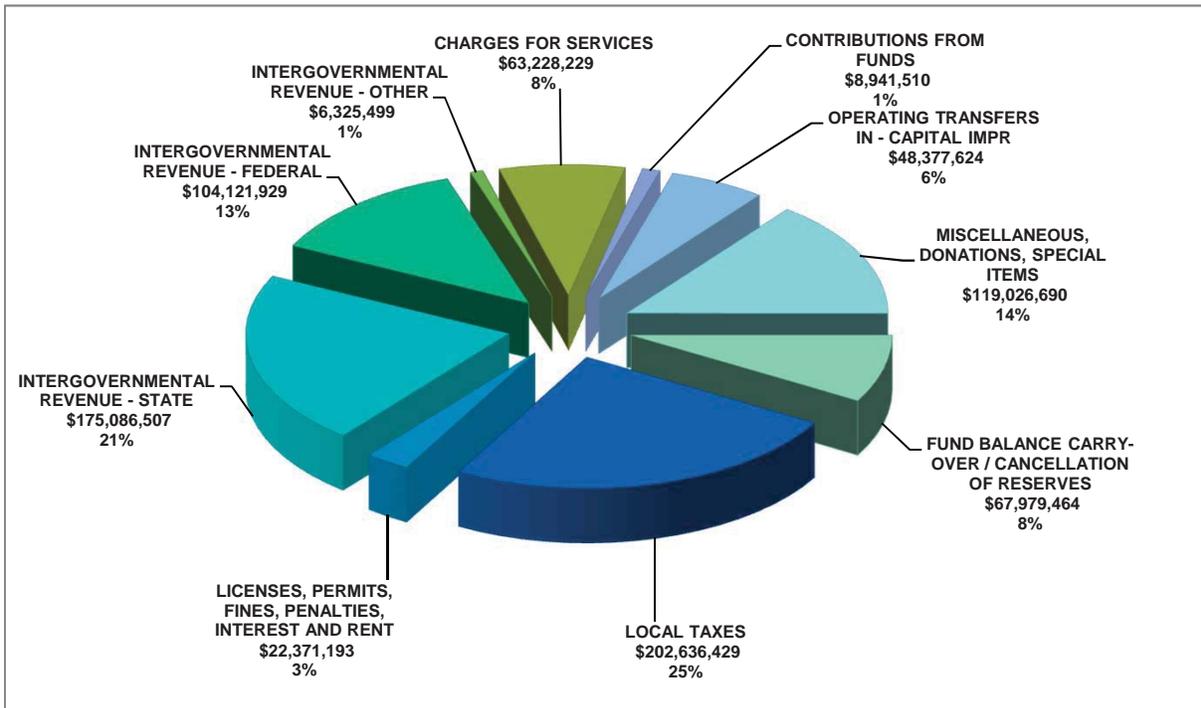
PLACER COUNTY OPERATING AND CAPITAL FUNDS REVENUES AND SOURCES OF FUNDS

FY 2017-18 PROPOSED BUDGET \$796,495,106



Note: Fund balance is comprised of \$27.6 million General Fund; \$5.7 million Public Safety Fund; \$4.5 million Capital Projects Fund; \$3.1 million Other Funds.

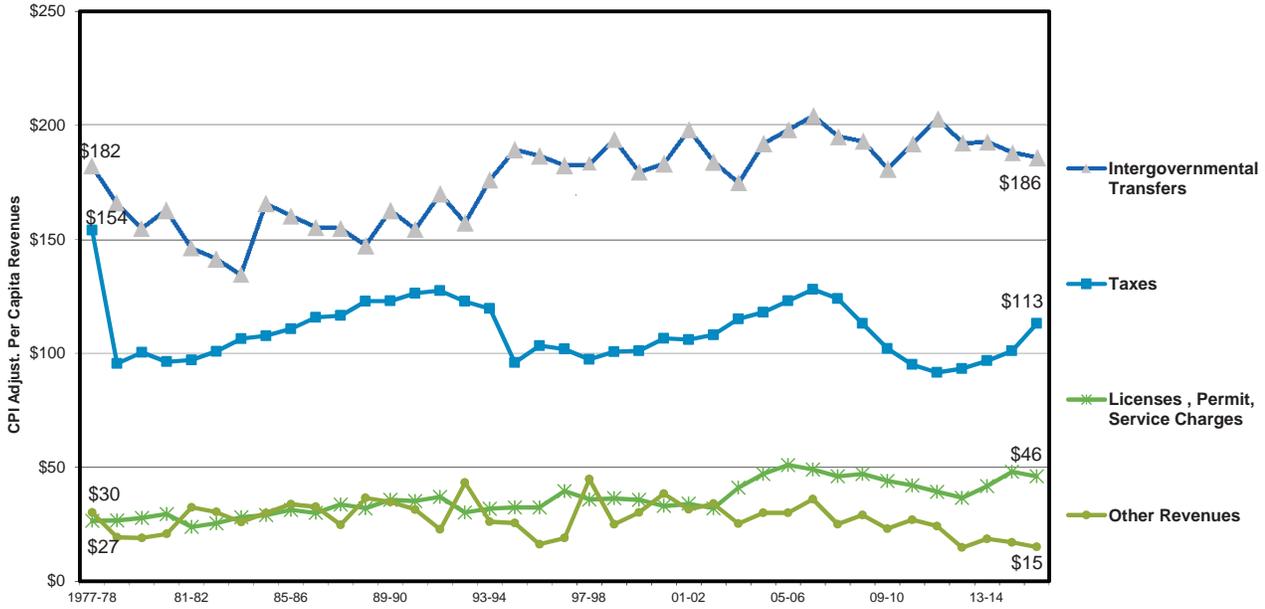
FY 2016-17 FINAL BUDGET \$815,780,738



Note: Fund balance is comprised of \$33.3 million General Fund; \$5.6 million Public Safety Fund; \$8.8 million Capital Projects Fund; \$5.4 million Other Funds.

PER CAPITA REVENUE

FY 1977-78 through FY 2015-16

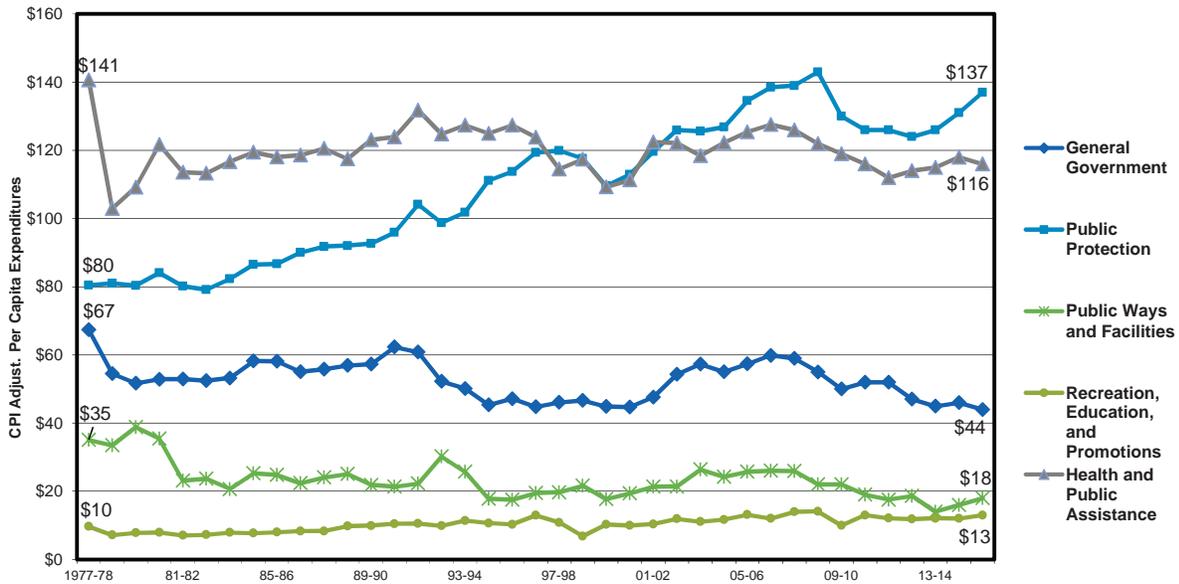


Placer County revenues are by major type, on a per capita basis, and CPI adjusted from FY 1977-78 through FY 2015-16. County taxes have never returned to the 1977-78 pre-Proposition 13 level on a per capita, CPI adjusted basis.

Note: Public Safety Sales Tax is included in Intergovernmental Transfers

PER CAPITA OPERATING EXPENDITURE

FY 1977-78 through FY 2015-16



Placer County expenditures are by major government function on a per capita basis, adjusted for CPI. Only two functional categories, public protection and recreation, education and promotions are higher today than in 1977-78. Health and Public Assistance includes Veteran's Services and Community Grants and Loans

Spotlight on Priority Issues

CRIMINAL JUSTICE MASTER PLAN IMPLEMENTATION

Since the implementation of AB109 in 2011, the County has experienced increased demands for jail bed capacity to house inmates for longer periods of time. In November 2014, California voters approved Proposition 47, which reclassified many lower level drug and property crimes. In January 2015, a presumption for split sentencing went into effect. Together, these legislative measures have created a changed environment for the County's criminal justice system.

The Criminal Justice Master Plan, presented to the Board of Supervisors on February 24, 2015, makes recommendations to be implemented over multiple years. The Capital Facilities Financing Plan update later this year will address three jail projects consistent with the Master Plan: 1) A \$9.5 million conditional award from the California Board of State and Community Corrections (BSCC) for a 45 bed acute mental health treatment center 2) A 120-bed medium security educational and vocational center at the South Placer Adult Correctional Facility, and, 3) A \$3 million retro-fit to the Auburn jail to provide programming space for sentenced offenders.

HOMELESSNESS / AFFORDABLE HOUSING

There are approximately 600 Placer County individuals homeless on any given night, many of whom are chronic in nature. In September 2014, the Board of Supervisors approved a contract with Marbut Consulting for a comprehensive homeless needs assessment and action plan. The study included key findings and potential strategies to address the lack of a strategic countywide coordinated approach.

On May 9, 2017, the Board of Supervisors voted to extend the temporary homeless shelter located at the Placer County Government Center (PCGC), and further directed staff to continue to pursue permanent solutions consistent with the Marbut recommendations.

The lack of affordable workforce housing is one of the issues that will require further work in FY 2017-18. The need for additional resources will be investigated in the coming months with recommendations provided at Final Budget.

CANNABIS REGULATION

Since the 1996 passage of Proposition 215, local governments have faced uncertainties with the regulation of medical marijuana. The 2015 passage of the Medical Marijuana Regulation and Safety Act (MMRSA) established a statewide regulatory framework for medical marijuana cultivation, manufacture, distribution and sales. In November 2016, voters approved the legalization of recreational cannabis via Proposition 64, the Adult Use of Marijuana Act ("AUMA"). Under Prop 64, commercial sales and production of adult use cannabis will require separate licensing by both the state and local agencies under similar, but different regulations to those developed under MCRSA (Medical Cannabis Regulation and Safety Act) in 2015. State agencies in conjunction with local governments are preparing for full implementation of both AUMA and MCRSA in 2018 when all commercial marijuana, both adult use and medical, will be subject to the new state tax and licensing structures. Local jurisdictions retain full autonomy to allow or prohibit commercial production within their jurisdictions. Placer County's Ordinance went into effect in February 2017 and prohibits any commercial activity within the unincorporated areas of Placer County. FY 2017-18 County costs for administration and enforcement of the cannabis ordinance are \$655,500.

Spotlight on Priority Issues

LIBRARY

The Placer County Library system includes 9 separate facilities throughout the County, plus a bookmobile, with the majority of funding coming from a dedicated property tax. Although this funding base is increasing modestly with the economy, it is outpaced by the cost of doing business.

Amidst this challenge, the Library is seeking to achieve the recommendations of the Board-approved Library Strategic Plan. For example, the Library has drastically reduced its reliance on its extra help workforce, and is now in a position where a thoughtful increase to permanent staffing is required. An additional 5.75 positions will continue the current level of public hours and provide reliable services to all of the libraries in the County system. An increase of \$821,000 in General Fund support will fund these additional positions (\$364,000) and in addition will balance the Library's FY 2017-18 budget (\$457,000). This additional support will ensure that all nine libraries remain open at current service levels.

CAPITAL FACILITIES / INFRASTRUCTURE

The *Capital Facilities Financing Plan* was last affirmed by the Board of Supervisors on July 25, 2011 as the framework for setting priorities and funding county facilities. To date, major projects have been completed, such as the South Placer Adult Correctional Facility and Animal Services Center, while others are delayed due to competing priorities and/or funding levels adjusting over time. Use of discretionary General Fund funding is guided by the County's Budget and Financial Policy, Debt Management Policy, and Board priorities such as maximizing return on investment.

County departments along with the Board of Supervisors have an interest in reviewing the probability of moving forward with new projects envisioned for the future. Additionally, the Sunset Area Plan update in western Placer County will identify new infrastructure requirements necessary to leverage private investment in the Sunset Area. The County Executive Office and Department of Public Works and Facilities are preparing to request that the Board affirm its top priorities and a preferred approach to capital project funding. The County's Finance Committee is analyzing financing options and other funding sources. Generally, capital projects are funded by dedicated revenue sources, such as the Capital Facilities Impact Fee. The County also maintains a combined capital reserve balance in the General Fund of currently \$30.4 million.

The FY 2017-18 Proposed Budget designates General Fund Contribution of approximately \$5 million for capital (\$1.5 million) and road overlay (\$3.8 million) in the Department of Public Works and Facilities proposed budget.

The update to the *Capital Facilities Financing Plan* will include the Placer Parkway project, in order to continue the important Sunset Area update economic development work effort. The Sunset Area planning underway is to better position the area to attract large commercial uses, universities, advanced manufacturing, corporate campuses, and entertainment venues that create primary wage jobs. The update will examine market conditions; assess existing business retention and expansion; identify backbone infrastructure needs and finance alternatives; develop a new land use diagram, and a constraints and opportunities analysis.

The Placer County Government Center Master Plan identified county government needs on the Dewitt property for the next 20 years. The update incorporates preserving history at the campus, allows flexibility for additional commercial and residential mixed-use development.

Spotlight on Priority Issues

ENVIRONMENTAL SUSTAINABILITY

County staff, along with each of the water agencies in Placer County, continues to work collaboratively on water resource management, and with the Placer County Water Agency on the Middle Fork American River Project to produce and market power.

Through the Placer County Conservation Plan (PCCP), the County is taking a proactive role in identifying where development can best occur while at the same time preserving important natural resources. The PCCP is in the final preparation stage and will provide one common conservation strategy, consistent with Federal and State statutes and local plans, to provide streamlined regulatory coverage for 50 years. Placer Legacy is a voluntary program that emphasizes conservation for the enhancement of the agricultural economy, biological resources, scenic and historic resources, urban-rural buffers, public safety, and outdoor recreation. While separate programs, properties acquired under Placer Legacy often also achieve PCCP objectives.

The Tahoe Basin Area Plan completed and updated is critical to ensure consistency with the Tahoe Regional Planning Agency's Regional Plan and set the stage for how the North Lake Tahoe communities will achieve environmental redevelopment goals over the next 20 years. Benefitting from extensive public involvement, the County worked with TRPA to align land use with environmental improvements, while achieving the community's vision.

PLACER COUNTY FIRE SUSTAINABILITY

Fire services in Placer County are provided through a combination of municipal and Independent Fire Districts, US Forest Service, State, and Placer County Fire, a County Service Area. Placer County Fire is provided under contract with CalFire and encompasses seven separate zones of benefit with widely varying property tax funding structures. A financial assessment of fire districts was presented to the Board of Supervisors on April 14, 2017. Assuming County operations stay the same, the FY 2017-18 Budget will need to include an additional \$1.7 million in order to fund an increase to the CalFire contract, driven in part by a CalFire wage increase, which will be phased-in over the next four years. The increase in contracted cost has not been included in the FY 2017-18 proposed budget as the County explores service delivery options. The FY 2017-18 budget also includes an increase of \$261,000 in equipment as a result of the Vehicle and Apparatus Replacement Policy, approved by the Board of Supervisors in November 2016. The policy institutes a system wide acquisition approach for fire vehicles and apparatus for the Placer County Fire System.

At the same time that structural deficits are creating challenges, potential health and safety impacts are heightened with the current State and County declared tree mortality emergency.

FINANCIAL SYSTEM REPLACEMENT

Placer County's existing financial system (PAS) was put into use by the County in 1999 and has not been upgraded since it was originally implemented. Placer County's human resource/payroll system (ACORN) was implemented in 2004.

At the Board Priorities Workshop on January 26, 2016, the Auditor-Controller identified replacement of the current Financial System as an emerging issue. Based on an internal review and presentations from several vendors, an independent consultant was hired to evaluate enterprise systems. The total implementation cost to replace both PAS and ACORN is estimated at \$19.6 million over a three year period.

Spotlight on Priority Issues

POST-EMPLOYMENT LIABILITIES

Placer County is committed to fully fund the annual required contribution (ARC) for both Other Post-Employment Benefits (OPEB) and CalPERS Pension liabilities. Each fiscal year, the Board of Supervisors has the option to appropriate additional contributions to accelerate amortization of the County's post-employment liabilities.

In FY 2014-15, the Board took action to expedite funding of OPEB by approving a policy change to adjust the amortization period from 30 years to 15 years. The June 30, 2016 Actuarial Valuation for the OPEB plan reflects an \$82.8 million (20.2%) unfunded actuarial accrued liability (UAAL). On April 24, 2017, the Board approved establishing a Supplemental (IRS §115) Trust to pre-fund the pension plans and mitigate unpredictable swings in CalPERS' employer rate volatility. In the FY 2016-17, \$2.9 million in contributions were allocated to the Supplemental (IRS §115) Trust to offset and stabilize future required annual pension contributions. By paying down post-employment liabilities early, the County will be able to free up operational fiscal capacity for ongoing priorities.

Currently, the County pension plans for Miscellaneous and Safety are on a 30-year amortization schedule. The June 30, 2015 Actuarial Valuation for the pension plans reflects a \$360.6 million (32.2%) unfunded actuarial accrued liability (UAAL) for Miscellaneous (Non-Safety) Plan and \$129.5 million (34.4%) in UAAL for the Safety Pension Plan.

LEADING STRATEGICALLY

Strategic planning is less effective when it's about preparing a document that often is outdated by the time it's published. Leading strategically is about cultivating the capacity to think critically and strategically across the organization in order to capitalize on emerging trends and opportunities to continuously improve service effectiveness.

Our organization is focused on advancing current efforts underway while recognizing the critical interrelationships that create synergy and positive momentum. In FY 17-18, we will further progress on important initiatives; including, succession planning/talent management, innovative service delivery, aligning individual goals with organizational (Board) priorities, multi-disciplinary and inter-jurisdictional collaborations on complex issues (i.e. homelessness, economic development) and the advancement of technology to automate, streamline and engage.

County Employees



COURTHOUSE, AUBURN, 1898

**Position Allocation Summary by Department
Fiscal Year 2017-18 Proposed Budget**

| Department Name | 2015-16 Allocated Positions | 2016-17 Est / Actual Allocated | 2017-18 Department Requested | 2017-18 CEO Recommended |
|----------------------------------|-----------------------------|--------------------------------|------------------------------|-------------------------|
| Administrative Services | 127 | 129 | 130 | 130 |
| Agricultural Commissioner/Sealer | 14 | 14 | 15 | 14 |
| Assessor | 85 | 85 | 85 | 85 |
| Auditor-Controller | 42 | 43 | 43 | 43 |
| Child Support Services | 65 | 65 | 65 | 65 |
| Community Dev Resource Agency | | | | |
| CDRA Administration | 56 | 55 | 57 | 54 |
| Building Inspection | 30 | 31 | 33 | 30 |
| Engineering & Surveying | 41 | 41 | 41 | 41 |
| Planning | 28 | 27 | 28 | 28 |
| County Clerk-Recorder-Registrar | 65 | 65 | 65 | 65 |
| County Counsel | 26 | 26 | 28 | 28 |
| County Executive Office | 81 | 77 | 82 | 77 |
| District Attorney | 130 | 130 | 130 | 130 |
| Farm Advisor | 3 | 3 | 3 | 3 |
| Health & Human Services | 784 | 783 | 784 | 784 |
| Human Resources | 38 | 50 | 50 | 50 |
| Library Services | 42 | 44 | 58 | 52 |
| Probation | 162 | 164 | 165 | 152 |
| Public Works and Facilities | 446 | 448 | 443 | 442 |
| Sheriff-Coroner-Marshal | 533 | 571 | 571 | 571 |
| Treasurer-Tax Collector | 39 | 44 | 46 | 46 |
| Veterans Services Office | 4 | 4 | 4 | 4 |
| Total Allocated Positions | 2,841 | 2,899 | 2,926 | 2,894 |

**Funded Position Summary by Department
Fiscal Year 2017-18 Proposed Budget**

| Department Name | 2015-16 Funded Positions | 2016-17 Est / Actual Funded | 2017-18 Department Requested | 2017-18 CEO Recommended |
|----------------------------------|--------------------------------|-----------------------------------|------------------------------------|-------------------------------|
| Administrative Services | 119 | 123 | 119 | 126 |
| Agricultural Commissioner/Sealer | 14 | 14 | 15 | 14 |
| Assessor | 77 | 77 | 77 | 77 |
| Auditor-Controller | 39 | 42 | 48 | 43 |
| Child Support Services | 45 | 48 | 47 | 47 |
| Community Dev Resource Agency | | | | |
| CDRA Administration | 39 | 39 | 46 | 43 |
| Building Inspection | 23 | 23 | 26 | 23 |
| Engineering & Surveying | 23 | 23 | 23 | 23 |
| Planning | 20 | 21 | 22 | 22 |
| County Clerk-Recorder-Registrar | 51 | 51 | 51 | 51 |
| County Counsel | 23 | 24 | 26 | 26 |
| County Executive Office | 73 | 72 | 79 | 74 |
| District Attorney | 113 | 113 | 114 | 114 |
| Farm Advisor | 3 | 3 | 3 | 3 |
| Health & Human Services | 748 | 759 | 740 | 732 |
| Human Resources | 38 | 49 | 49 | 50 |
| Library Services | 41 | 43 | 55 | 49 |
| Probation | 161 | 159 | 161 | 147 |
| Public Works and Facilities | 370 | 365 | 360 | 360 |
| Sheriff-Coroner-Marshal | 519 | 560 | 560 | 560 |
| Treasurer-Tax Collector | 39 | 41 | 42 | 42 |
| Veterans Services Office | 4 | 4 | 4 | 4 |
| Total Funded Positions | 2,582 | 2,653 | 2,667 | 2,630 |

**Position Allocation Summary by Fund
Fiscal Year 2017-18 Proposed Budget**

| Fund & Department | 2015-16 Allocated Positions | 2016-17 Est / Actual Allocated | 2017-18 Department Requested | 2017-18 CEO Recommended |
|---|------------------------------------|---------------------------------------|-------------------------------------|--------------------------------|
| County Operating Funds | | | | |
| General Fund | | | | |
| Administrative Services | 35 | 37 | 37 | 37 |
| Agricultural Commissioner / Sealer | 14 | 14 | 15 | 14 |
| Assessor | 85 | 85 | 85 | 85 |
| Auditor-Controller | 42 | 43 | 43 | 43 |
| Child Support Services | 65 | 65 | 65 | 65 |
| Community Development Resource Agency | 155 | 154 | 159 | 153 |
| County Clerk-Recorder-Registrar | 65 | 65 | 65 | 65 |
| County Counsel | 26 | 26 | 28 | 28 |
| County Executive Office | 69 | 73 | 77 | 73 |
| Farm Advisor | 3 | 3 | 3 | 3 |
| Health & Human Services | 782 | 781 | 782 | 782 |
| Human Resources | 23 | 29 | 28 | 28 |
| Public Works and Facilities | 149 | 77 | 75 | 75 |
| Treasurer-Tax Collector | 27 | 27 | 29 | 29 |
| Veterans Services | 4 | 4 | 4 | 4 |
| Total General Fund | 1,544 | 1,483 | 1,495 | 1,484 |
| Health & Human Services | 2 | 2 | 2 | 2 |
| Total Community Services Fund | 2 | 2 | 2 | 2 |
| District Attorney | 130 | 130 | 130 | 130 |
| Probation | 149 | 151 | 152 | 152 |
| Sheriff-Coroner-Marshal | 533 | 571 | 571 | 571 |
| Total Public Safety Fund | 812 | 852 | 853 | 853 |
| Public Works and Facilities | 128 | 128 | 128 | 128 |
| Total Road Fund | 128 | 128 | 128 | 128 |
| Public Works and Facilities | 16 | 16 | 16 | 16 |
| Total Capital Improvements Fund | 16 | 16 | 16 | 16 |
| Library | 42 | 44 | 58 | 52 |
| Total Library Fund | 42 | 44 | 58 | 52 |
| Total County Operating Funds | 2,544 | 2,525 | 2,552 | 2,535 |
| County Proprietary Funds | | | | |
| Administrative Services | 92 | 92 | 93 | 93 |
| County Executive Office (Risk Management) | 12 | 4 | 5 | 4 |
| Human Resources | 15 | 21 | 22 | 22 |
| Probation | 13 | 13 | 13 | 0 |
| Public Works and Facilities | 153 | 227 | 224 | 223 |
| Treasurer-Tax Collector | 12 | 17 | 17 | 17 |
| Total Proprietary Funds | 297 | 374 | 374 | 359 |
| Total County Allocated Positions | 2,841 | 2,899 | 2,926 | 2,894 |
| Total Allocated Positions Filled as of 5-12-17 | | | | 2,403 |
| Total Extra Help Positions as of 5-12-17 | | | | 85.40 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|---|---|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Admin Services Dept (100-11210) | | | | | | | | |
| Administrative Services | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 6 | 7 | 7 | 7 |
| Administrative Services | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 1 | 1 | 1 | 1 |
| Administrative Services | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 1 | 2 | 2 | 2 |
| Administrative Services | Accounting Technician | 3,940 | 4,789 | 12406 | 2 | 1 | 1 | 1 |
| Administrative Services | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 1 | 1 | 1 | 1 |
| Administrative Services | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 2 | 1 | 1 | 1 |
| Administrative Services | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 1 | 1 |
| Administrative Services | Administrative Technician | 4,032 | 4,901 | 14915 | 0 | 0 | 1 | 1 |
| Administrative Services | Assistant Director of Administrative Services | 11,088 | 13,482 | 11742 | 1 | 1 | 1 | 1 |
| Administrative Services | Buyer I/II | 4,234 | 5,674 | 14757 | 5 | 5 | 5 | 5 |
| Administrative Services | Buyer - Senior | 5,404 | 6,568 | 13576 | 2 | 2 | 2 | 2 |
| Administrative Services | Collection Agent I/II | 3,317 | 4,446 | 14881 | 7 | 8 | 8 | 8 |
| Administrative Services | Collection Agent - Senior | 4,234 | 5,146 | 14883 | 1 | 1 | 1 | 1 |
| Administrative Services | Director of Administrative Services | 12,244 | 14,879 | 19918 | 1 | 1 | 1 | 1 |
| Administrative Services | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Administrative Services | Purchasing Manager | 7,086 | 8,613 | 19868 | 1 | 1 | 1 | 1 |
| Administrative Services | Revenue Services Manager | 6,880 | 8,362 | 13577 | 1 | 1 | 1 | 1 |
| Administrative Services | Revenue Services Supervisor | 5,280 | 6,418 | 11767 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 35 | 37 | 37 | 37 |
| | Number of Funded Positions Recommended | | | | | | | 34 |
| | Number of Positions Filled 5-12-17 | | | | | | | 34 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.45 |
| Admin Services Dept (250305-06380) | | | | | | | | |
| Central Services | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Central Services | Central Services Manager | 6,289 | 7,646 | 13418 | 1 | 1 | 1 | 1 |
| Central Services | Central Services Technician | 3,483 | 4,234 | 11627 | 4 | 4 | 4 | 4 |
| Central Services | Central Services Technician - Senior | 3,840 | 4,668 | 11629 | 1 | 1 | 1 | 1 |
| Central Services | Central Services Worker | 3,159 | 3,840 | 11620 | 2 | 2 | 2 | 2 |
| Central Services | Records Coordinator | 5,674 | 6,897 | 14783 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 10 | 10 | 10 | 10 |
| | Number of Funded Positions Recommended | | | | | | | 9 |
| | Number of Positions Filled 5-12-17 | | | | | | | 9 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Admin Services Dept (250100-02100) | | | | | | | | |
| Telecommunication Services | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 0 | 0 | 1 | 1 |
| Telecommunication Services | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 8 | 8 | 7 | 7 |
| Telecommunication Services | Information Technology Analyst - Senior | 7,242 | 8,802 | 15717 | 5 | 5 | 6 | 6 |
| Telecommunication Services | Information Technology Manager | 8,911 | 10,833 | 19862 | 1 | 1 | 1 | 1 |
| Telecommunication Services | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 2 | 2 | 2 | 2 |
| Telecommunication Services | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 3 | 3 | 3 | 3 |
| | Subtotal Allocated Positions | | | | 19 | 19 | 20 | 20 |
| | Number of Funded Positions Recommended | | | | | | | 20 |
| | Number of Positions Filled 5-12-17 | | | | | | | 18 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Admin Services Dept (250100-02110) | | | | | | | | |
| Information Technology | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 2 | 2 | 2 |
| Information Technology | Deputy Director of Information Technology | 10,244 | 12,449 | 19861 | 1 | 1 | 1 | 1 |
| Information Technology | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 17 | 18 | 18 | 18 |
| Information Technology | Information Technology Analyst - Senior | 7,242 | 8,802 | 15717 | 12 | 14 | 15 | 15 |
| Information Technology | Information Technology Manager | 8,911 | 10,833 | 19862 | 2 | 3 | 3 | 3 |
| Information Technology | Information Technology Specialist | 5,958 | 7,242 | 15711 | 16 | 12 | 11 | 11 |
| Information Technology | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 4 | 3 | 3 | 3 |
| Information Technology | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 6 | 6 | 6 | 6 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Information Technology | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 4 | 4 | 4 | 4 |
| | Subtotal Allocated Positions | | | | 63 | 63 | 63 | 63 |
| | Number of Funded Positions Recommended | | | | | | | 63 |
| | Number of Positions Filled 5-12-17 | | | | | | | 55 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| | Department Total Allocated Positions | | | | | 127 | 129 | 130 |
| | Number of Funded Positions Recommended | | | | | | | 126 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 116 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 0.45 |
| <u>Agricultural Commissioner-Sealer of Weights & Measures (100-22210)</u> | | | | | | | | |
| Agricultural Commissioner | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 0 | 0 | 1 | 0 |
| Agricultural Commissioner | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 1 | 1 | 1 | 1 |
| Agricultural Commissioner | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Agricultural Commissioner | Agricultural Commissioner/Sealer | 9,358 | 11,376 | 19903 | 1 | 1 | 1 | 1 |
| Agricultural Commissioner | Agriculture Standards Inspector - Senior | 4,789 | 5,821 | 14504 | 6 | 6 | 6 | 6 |
| Agricultural Commissioner | Agriculture Standards Inspector - Supervising | 5,280 | 6,418 | 11750 | 1 | 1 | 1 | 1 |
| Agricultural Commissioner | Deputy Agricultural Commissioner/Sealer | 6,611 | 8,036 | 19835 | 1 | 1 | 1 | 1 |
| Agricultural Commissioner | Wildlife Specialist | 3,940 | 4,789 | 14805 | 3 | 3 | 3 | 3 |
| | Department Total Allocated Positions | | | | 14 | 14 | 15 | 14 |
| | Number of Funded Positions Recommended | | | | | | | 14 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 13 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 1.9 |
| <u>Assessor (100-10370)</u> | | | | | | | | |
| Assessor | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 6 | 6 | 6 | 6 |
| Assessor | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 2 | 2 |
| Assessor | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Assessor | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Assessor | Appraisal Technician | 4,137 | 5,029 | 14601 | 17 | 17 | 17 | 17 |
| Assessor | Appraiser - Assistant/Associate | 5,280 | 7,076 | 14603 | 19 | 18 | 18 | 18 |
| Assessor | Appraiser - Senior | 6,739 | 8,191 | 14607 | 12 | 12 | 12 | 12 |
| Assessor | Appraiser - Supervising | 7,242 | 8,802 | 13538 | 4 | 4 | 4 | 4 |
| Assessor | Assessment Manager | 8,911 | 10,833 | 13544 | 1 | 1 | 0 | 0 |
| Assessor | Assessment Supervisor | 5,544 | 6,739 | 13514 | 4 | 4 | 4 | 4 |
| Assessor | Assessor - Map Supervisor | 12,218 | 14,851 | 19502 | 1 | 1 | 1 | 1 |
| Assessor | Auditor-Appraiser - Assistant/Associate | 5,280 | 7,076 | 14611 | 2 | 2 | 2 | 2 |
| Assessor | Auditor-Appraiser - Managing | 8,063 | 9,804 | 14612 | 1 | 1 | 1 | 1 |
| Assessor | Auditor-Appraiser - Senior | 6,739 | 8,191 | 14609 | 2 | 2 | 2 | 2 |
| Assessor | Cadastral Technician I/II | 3,940 | 5,280 | 14864 | 1 | 1 | 1 | 1 |
| Assessor | Cadastral Technician - Senior | 4,789 | 5,821 | 14863 | 1 | 1 | 1 | 1 |
| Assessor | Chief Appraiser | 8,911 | 10,833 | 13505 | 2 | 2 | 3 | 3 |
| Assessor | Chief Deputy Assessor | 10,767 | 13,088 | 19804 | 1 | 1 | 1 | 1 |
| Assessor | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Assessor | Geographic Information Systems Technician I/II | 4,344 | 5,821 | 14866 | 1 | 1 | 1 | 1 |
| Assessor | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 1 | 1 | 1 | 1 |
| Assessor | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 2 | 2 | 2 |
| Assessor | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 1 | 1 | 1 | 1 |
| Assessor | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 1 | 1 | 1 | 1 |
| Assessor | Managing Appraiser | 8,063 | 9,804 | 13543 | 1 | 1 | 1 | 1 |
| | Department Total Allocated Positions | | | | 85 | 85 | 85 | 85 |
| | Number of Funded Positions Recommended | | | | | | | 77 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 73 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 0.55 |
| <u>Auditor-Controller (100-10250)</u> | | | | | | | | |
| Auditor-Controller | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 6 | 6 | 5 | 5 |
| Auditor-Controller | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 3 | 1 | 1 | 1 |
| Auditor-Controller | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 11 | 11 | 11 | 11 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Auditor-Controller | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 5 | 5 | 5 | 5 |
| Auditor-Controller | Accountant-Auditor - Supervising | 6,744 | 8,197 | 11760 | 0 | 2 | 2 | 2 |
| Auditor-Controller | Accounting Technician | 3,940 | 4,789 | 12406 | 7 | 8 | 9 | 9 |
| Auditor-Controller | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 1 | 0 | 0 | 0 |
| Auditor-Controller | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 0 | 1 | 1 | 1 |
| Auditor-Controller | Assistant Auditor-Controller | 10,767 | 13,088 | 19852 | 1 | 1 | 1 | 1 |
| Auditor-Controller | Auditor-Controller | 12,218 | 14,851 | 19503 | 1 | 1 | 1 | 1 |
| Auditor-Controller | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Auditor-Controller | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 2 | 2 | 2 | 2 |
| Auditor-Controller | Managing Accountant-Auditor | 8,478 | 10,303 | 11715 | 4 | 3 | 3 | 3 |
| Auditor-Controller | Payroll Manager | 8,478 | 10,303 | 11766 | 0 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 42 | 43 | 43 | 43 |
| Number of Funded Positions Recommended | | | | | | | | 43 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 41 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0 |
| Child Support Services (100-21720) | | | | | | | | |
| Child Support Services | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 7 | 5 | 5 | 5 |
| Child Support Services | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Child Support Services | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Child Support Services | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Child Support Services | Administrative Technician | 4,032 | 4,901 | 14915 | 2 | 2 | 2 | 2 |
| Child Support Services | Assistant Director of Child Support Services | 8,478 | 10,303 | 19869 | 1 | 1 | 1 | 1 |
| Child Support Services | Child Support Attorney I/II/III/IV | 6,897 | 11,526 | 14130 | 3 | 3 | 3 | 3 |
| Child Support Services | Child Support Attorney - Senior | 9,956 | 12,102 | 14127 | 1 | 1 | 1 | 1 |
| Child Support Services | Child Support Attorney - Supervising | 11,315 | 13,752 | 14128 | 1 | 1 | 1 | 1 |
| Child Support Services | Child Support Program Manager | 6,481 | 7,876 | 14331 | 1 | 1 | 1 | 1 |
| Child Support Services | Child Support Specialist I/II | 3,403 | 4,561 | 12705 | 33 | 32 | 33 | 33 |
| Child Support Services | Child Support Specialist - Senior | 4,137 | 5,029 | 12706 | 3 | 5 | 4 | 4 |
| Child Support Services | Child Support Supervisor | 5,029 | 6,112 | 12710 | 4 | 4 | 4 | 4 |
| Child Support Services | Director of Child Support Services | 11,882 | 14,446 | 19866 | 1 | 1 | 1 | 1 |
| Child Support Services | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Child Support Services | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |
| Child Support Services | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 1 | 1 | 1 | 1 |
| Child Support Services | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 2 | 3 | 3 | 3 |
| Department Total Allocated Positions | | | | | 65 | 65 | 65 | 65 |
| Number of Funded Positions Recommended | | | | | | | | 47 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 42 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0 |
| Community Development Resource Agency (100-22240) | | | | | | | | |
| Administration | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 1 |
| Administration | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 1 | 1 | 1 | 1 |
| Administration | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 1 | 1 | 1 | 1 |
| Administration | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Administration | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 1 | 1 | 1 | 1 |
| Administration | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 3 | 3 | 3 | 3 |
| Administration | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 3 | 3 |
| Administration | Administrative Secretary | 3,657 | 4,446 | 12308 | 6 | 6 | 6 | 6 |
| Administration | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Administration | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Administration | Assistant Director of CDRA | 10,873 | 13,215 | 11744 | 2 | 2 | 2 | 2 |
| Administration | Board/Commission Clerk - Senior | 3,657 | 4,446 | 12324 | 2 | 2 | 1 | 1 |
| Administration | Board/Commission Clerk - Supervising | 4,032 | 4,901 | 11718 | 1 | 1 | 0 | 0 |
| Administration | CDRA Director | 13,529 | 16,441 | 19882 | 1 | 1 | 1 | 1 |
| Administration | Community Development Tech - Asst/Assoc | 4,137 | 5,544 | 11720 | 9 | 9 | 9 | 9 |
| Administration | Community Development Tech - Senior | 5,029 | 6,112 | 11724 | 7 | 7 | 7 | 7 |
| Administration | Community Development Tech - Supervising | 5,544 | 6,739 | 11725 | 1 | 2 | 2 | 2 |
| Administration | Counter Services Manager | 6,376 | 7,750 | 11316 | 1 | 0 | 0 | 0 |
| Administration | Environmental Coordinator | 7,242 | 8,802 | 11318 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Administration | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Administration | Geographic Information Systems Analyst I/II | 5,674 | 7,604 | 14869 | 2 | 3 | 3 | 3 |
| Administration | Geographic Information Systems Technician I/II | 4,344 | 5,821 | 14866 | 2 | 2 | 2 | 2 |
| Administration | Information Technology Specialist | 5,958 | 7,242 | 15711 | 2 | 1 | 1 | 1 |
| Administration | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 1 | 1 | 1 | 1 |
| Administration | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 1 | 1 | 1 | 1 |
| Administration | Placer County Conservation Plan Program Administra | 10,873 | 13,215 | 11757 | 1 | 1 | 1 | 1 |
| Administration | Planner - Senior | 6,568 | 7,984 | 14223 | 0 | 0 | 2 | 0 |
| Administration | Principal Management Analyst | 8,648 | 10,513 | 19885 | 0 | 0 | 1 | 0 |
| Administration | Principal Planner | 8,063 | 9,804 | 14224 | 1 | 0 | 0 | 0 |
| Administration | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 2 | 2 | 2 | 2 |
| | Subtotal Allocated Positions | | | | 56 | 55 | 57 | 54 |
| | Number of Funded Positions Recommended | | | | | | | 43 |
| | Number of Positions Filled 5-12-17 | | | | | | | 36 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 1.10 |
| Community Development Resource Agency (100-22220) | | | | | | | | |
| Building Inspection | Assistant Chief Building Official | 7,907 | 9,613 | 19859 | 1 | 1 | 1 | 1 |
| Building Inspection | Building Division Manager | 7,160 | 8,701 | 11713 | 1 | 1 | 1 | 1 |
| Building Inspection | Building Inspector I/II | 5,146 | 6,568 | 14821 | 16 | 16 | 16 | 15 |
| Building Inspection | Building Inspector - Senior | 6,112 | 7,430 | 13549 | 5 | 5 | 5 | 5 |
| Building Inspection | Building Inspector - Supervising | 6,739 | 8,191 | 13550 | 2 | 2 | 2 | 2 |
| Building Inspection | Chief Building Official | 9,648 | 11,728 | 19945 | 1 | 1 | 1 | 1 |
| Building Inspection | Code Enforcement Officer I/II | 4,561 | 6,112 | 14824 | 3 | 4 | 5 | 4 |
| Building Inspection | Code Enforcement Officer - Supervising | 5,674 | 6,897 | 13537 | 1 | 1 | 1 | 1 |
| Building Inspection | Engineer/Engineer - Junior/Assistant | 5,404 | 7,604 | 14202 | 0 | 0 | 1 | 0 |
| | Subtotal Allocated Positions | | | | 30 | 31 | 33 | 30 |
| | Number of Funded Positions Recommended | | | | | | | 23 |
| | Number of Positions Filled 5-12-17 | | | | | | | 21 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.76 |
| Community Development Resource Agency (100-11400) | | | | | | | | |
| Engineering & Surveying | Civil Engineer - Associate | 7,242 | 8,802 | 14203 | 6 | 6 | 6 | 6 |
| Engineering & Surveying | Civil Engineer - Senior | 8,383 | 10,190 | 13517 | 4 | 4 | 4 | 4 |
| Engineering & Surveying | County Surveyor | 8,824 | 10,722 | 11738 | 1 | 1 | 1 | 1 |
| Engineering & Surveying | Deputy Director of Engineering and Surveying | 10,041 | 12,204 | 11748 | 1 | 1 | 1 | 1 |
| Engineering & Surveying | Engineer/Engineer - Junior/Assistant | 5,404 | 7,604 | 14202 | 10 | 10 | 10 | 10 |
| Engineering & Surveying | Engineering Manager | 9,363 | 11,381 | 19876 | 2 | 2 | 2 | 2 |
| Engineering & Surveying | Engineering Technician I/II | 4,344 | 6,112 | 15576 | 10 | 10 | 10 | 10 |
| Engineering & Surveying | Surveyor - Assistant | 6,256 | 7,604 | 14207 | 3 | 3 | 3 | 3 |
| Engineering & Surveying | Surveyor - Associate | 7,242 | 8,802 | 14204 | 4 | 3 | 3 | 3 |
| Engineering & Surveying | Surveyor - Senior | 8,383 | 10,190 | 14209 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 41 | 41 | 41 | 41 |
| | Number of Funded Positions Recommended | | | | | | | 23 |
| | Number of Positions Filled 5-12-17 | | | | | | | 21 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Community Development Resource Agency (100-22330) | | | | | | | | |
| Planning | Deputy Director of Planning | 9,840 | 11,963 | 13535 | 1 | 1 | 1 | 1 |
| Planning | Housing Specialist | 6,897 | 8,383 | 11747 | 1 | 1 | 1 | 1 |
| Planning | Planner - Assistant/Associate | 5,146 | 7,076 | 14222 | 7 | 10 | 9 | 9 |
| Planning | Planner - Senior | 6,568 | 7,984 | 14223 | 12 | 8 | 8 | 8 |
| Planning | Planner - Supervising | 7,242 | 8,802 | 14225 | 4 | 5 | 6 | 6 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Planning | Principal Planner | 8,063 | 9,804 | 14224 | 3 | 2 | 3 | 3 |
| | Subtotal Allocated Positions | | | | 28 | 27 | 28 | 28 |
| | Number of Funded Positions Recommended | | | | | | | 22 |
| | Number of Positions Filled 5-12-17 | | | | | | | 20 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.16 |
| | Agency Total Allocated Positions | | | | 155 | 154 | 159 | 153 |
| | Number of Funded Positions Recommended | | | | | | | 111 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 98 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 2.02 |
| | County Clerk-Recorder (100-22300) | | | | | | | |
| County Clerk-Recorder | Accountant Auditor I/II | 4,344 | 6,112 | 14625 | 0 | 0 | 0 | 1 |
| County Clerk-Recorder | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 1 | 1 | 1 | 0 |
| County Clerk-Recorder | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Administrative Technician | 4,032 | 4,901 | 14915 | 3 | 3 | 3 | 3 |
| County Clerk-Recorder | Assistant County Clerk | 9,088 | 11,050 | 19843 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Assistant Registrar/Recorder | 9,088 | 11,050 | 19808 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Clerk/Recorder/Elections Manager | 7,523 | 9,143 | 13451 | 3 | 3 | 3 | 3 |
| County Clerk-Recorder | Clerk/Recorder/Elections Supervisor | 4,234 | 5,146 | 13402 | 4 | 4 | 4 | 4 |
| County Clerk-Recorder | Clerk/Recorder/Elections Supervisor - Senior | 4,668 | 5,674 | 13405 | 3 | 3 | 3 | 3 |
| County Clerk-Recorder | Clerk/Recorder/Elections Technician - Entry/Journey | 3,317 | 4,446 | 12561 | 26 | 26 | 26 | 26 |
| County Clerk-Recorder | Clerk/Recorder/Elections Technician - Senior | 3,840 | 4,668 | 12565 | 11 | 11 | 11 | 11 |
| County Clerk-Recorder | County Clerk-Recorder-Microfilm Supervisor | 12,218 | 14,851 | 19505 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Executive Secretary | 4,032 | 4,901 | 19506 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Geographic Information Systems Technician I/II | 4,344 | 5,821 | 14866 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Information Technology Specialist | 5,958 | 7,242 | 15711 | 2 | 2 | 2 | 2 |
| County Clerk-Recorder | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 1 | 1 | 1 | 1 |
| County Clerk-Recorder | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 3 | 3 | 3 | 3 |
| County Clerk-Recorder | Recorder/Elections Specialist | 3,752 | 4,561 | 12562 | 1 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 65 | 65 | 65 | 65 |
| Number of Funded Positions Recommended | | | | | | | | 51 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 42 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 1.30 |
| County Counsel (100-10450) | | | | | | | | |
| County Counsel | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 0 | 0 | 1 | 1 |
| County Counsel | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 1 | 0 | 0 | 0 |
| County Counsel | Administrative Services Officer | 5,869 | 7,127 | 14702 | 1 | 1 | 1 | 1 |
| County Counsel | Civil Legal Secretary I/II | 3,657 | 4,901 | 11769 | 0 | 0 | 3 | 3 |
| County Counsel | Civil Legal Secretary - Senior | 4,446 | 5,404 | 11770 | 0 | 0 | 3 | 3 |
| County Counsel | Civil Legal Secretary - Supervising | 4,901 | 5,958 | 11771 | 0 | 0 | 1 | 1 |
| County Counsel | Chief Deputy County Counsel | 12,750 | 15,498 | 19810 | 1 | 1 | 1 | 1 |
| County Counsel | County Counsel | 15,546 | 18,897 | 19909 | 1 | 1 | 1 | 1 |
| County Counsel | Deputy County Counsel I/II/III/IV | 7,303 | 12,204 | 19831 | 8 | 9 | 10 | 10 |
| County Counsel | Deputy County Counsel - Senior | 10,553 | 12,827 | 19811 | 3 | 3 | 3 | 3 |
| County Counsel | Deputy County Counsel - Supervising | 11,315 | 13,752 | 19828 | 3 | 3 | 3 | 3 |
| County Counsel | Legal Secretary - Entry/Journey | 3,241 | 4,344 | 12306 | 4 | 4 | 0 | 0 |
| County Counsel | Legal Secretary - Senior | 3,940 | 4,789 | 12307 | 2 | 3 | 0 | 0 |
| County Counsel | Secretary to County Counsel | NA | NA | 12331 | 1 | 0 | 0 | 0 |
| County Counsel | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 26 | 26 | 28 | 28 |
| Number of Funded Positions Recommended | | | | | | | | 26 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 24 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0.00 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| County Executive Office (100-10040) | | | | | | | | |
| Administration | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 1 |
| Administration | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 1 | 1 | 1 | 1 |
| Administration | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 1 | 1 | 1 | 1 |
| Administration | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Administration | Administrative Aide I/II | 5,536 | 7,418 | 19801 | 0 | 1 | 1 | 1 |
| Administration | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 1 | 1 | 1 | 1 |
| Administration | Administrative Secretary | 3,657 | 4,446 | 12308 | 2 | 2 | 2 | 2 |
| Administration | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Administration | Administrative Technician | 4,032 | 4,901 | 14915 | 2 | 2 | 2 | 2 |
| Administration | Assistant County Executive Officer | 10,553 | 12,827 | 19857 | 0 | 1 | 1 | 1 |
| Administration | Assistant Risk Manager | 8,648 | 10,513 | 14759 | 0 | 1 | 1 | 1 |
| Administration | Budget Analyst | 6,611 | 8,036 | 14700 | 1 | 4 | 4 | 4 |
| Administration | Business Process Analyst* | 6,949 | 8,443 | 11761 | 0 | 2 | 2 | 2 |
| Administration | Chief Assistant County Executive Officer | NA | NA | 11714 | 1 | 0 | 0 | 0 |
| Administration | County Executive Officer | 18,410 | 22,381 | 19912 | 1 | 1 | 1 | 1 |
| Administration | Deputy County Executive Officer | 10,553 | 12,827 | 19857 | 2 | 3 | 4 | 4 |
| Administration | Director of Communications and Public Affairs | 8,648 | 10,513 | 11752 | 1 | 1 | 1 | 1 |
| Administration | Executive Assistant | 4,450 | 5,409 | 11711 | 1 | 1 | 1 | 1 |
| Administration | Executive Secretary | 4,032 | 4,901 | 12321 | 2 | 2 | 2 | 2 |
| Administration | Finance & Budget Operations Manager | 9,942 | 12,083 | 19817 | 1 | 1 | 1 | 1 |
| Administration | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 2 | 1 | 1 | 1 |
| Administration | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 0 | 1 | 1 | 1 |
| Administration | Management Analyst I/II/Senior | 5,751 | 8,443 | 13573 | 10 | 7 | 7 | 7 |
| Administration | Organization & Training Analyst Sr. | 6,949 | 8,443 | 14753 | 0 | 1 | 1 | 1 |
| Administration | Principal Management Analyst | 8,648 | 10,513 | 19885 | 2 | 3 | 4 | 3 |
| Administration | Public Information Assistant | 5,751 | 6,992 | 14922 | 2 | 2 | 3 | 2 |
| Administration | Public Information Officer | 7,595 | 9,237 | 19832 | 1 | 1 | 1 | 1 |
| Administration | Safety Officer | 6,611 | 8,036 | 14752 | 0 | 1 | 1 | 1 |
| Administration | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| Administration | Training & Organizational Dev Analyst - Senior | 6,949 | 8,443 | 14753 | 0 | 1 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 38 | 47 | 49 | 47 |
| | Number of Funded Positions Recommended | | | | | | | 44 |
| | Number of Positions Filled 5-12-17 | | | | | | | 38 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.5 |
| County Executive Office - Board of Supervisors (100-10010) | | | | | | | | |
| Board of Supervisors | Administrative Aide I/II | 5,536 | 7,418 | 19801 | 1 | 0 | 0 | 0 |
| Board of Supervisors | Administrative Aide Senior | 6,949 | 8,443 | 19803 | 1 | 1 | 1 | 1 |
| Board of Supervisors | Administrative Secretary | 3,657 | 4,446 | 12308 | 2 | 3 | 2 | 2 |
| Board of Supervisors | Executive Assistant | 4,450 | 5,409 | 11711 | 1 | 1 | 1 | 1 |
| Board of Supervisors | Principal Management Analyst | 8,648 | 10,513 | 19885 | 1 | 1 | 1 | 1 |
| Board of Supervisors | Supervisor | 6,444 | 6,444 | 19501 | 5 | 5 | 5 | 5 |
| | Subtotal Allocated Positions | | | | 11 | 11 | 10 | 10 |
| | Number of Funded Positions Recommended | | | | | | | 10 |
| | Number of Positions Filled 5-12-17 | | | | | | | 9 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.40 |
| County Executive Office - Clerk of the Board of Supervisors (100-10020) | | | | | | | | |
| Clerk of the Board | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 1 | 1 | 0 | 0 |
| Clerk of the Board | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Clerk of the Board | Board/Commission Clerk - Senior | 3,657 | 4,446 | 12324 | 2 | 2 | 2 | 2 |
| Clerk of the Board | Board/Commission Clerk - Snr (Part Time) 50% | 3,657 | 4,446 | 12324 | 1 | 0 | 0 | 0 |
| Clerk of the Board | Board/Commission Clerk - Supervising | 4,032 | 4,901 | 11718 | 1 | 1 | 1 | 1 |
| Clerk of the Board | Clerk of the Board of Supervisors | 6,949 | 8,443 | 19812 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 7 | 6 | 5 | 5 |
| | Number of Funded Positions Recommended | | | | | | | 5 |
| | Number of Positions Filled 5-12-17 | | | | | | | 5 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| County Executive Office (100-11120) | | | | | | | | |
| Economic Development | Administrative Technician | 4,032 | 4,901 | 14915 | 0 | 0 | 3 | 2 |
| Economic Development | Director of Economic Development | 8,648 | 10,513 | 19924 | 1 | 1 | 1 | 1 |
| Economic Development | Economic Development Specialist | 5,146 | 6,256 | 15593 | 0 | 0 | 1 | 1 |
| Economic Development | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 0 | 0 |
| Economic Development | Film Office Program Manager | 6,164 | 7,495 | 11751 | 1 | 1 | 1 | 1 |
| Economic Development | Principal Management Analyst | 8,648 | 10,513 | 19885 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 4 | 4 | 7 | 6 |
| | Number of Funded Positions Recommended | | | | | | | 6 |
| | Number of Positions Filled 5-12-17 | | | | | | | 5 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.17 |
| County Executive Office Emergency Services & Community Outreach (100-22310) | | | | | | | | |
| Emergency Svcs & Comm Outr | Assistant Director of Emergency Services | 9,088 | 11,050 | 19815 | 1 | 1 | 1 | 1 |
| Emergency Svcs & Comm Outr | Emergency Services Coordinator | 6,164 | 7,495 | 15713 | 1 | 1 | 1 | 1 |
| Emergency Svcs & Comm Outr | Emergency Services Program Manager | 7,377 | 8,965 | 19822 | 1 | 1 | 1 | 1 |
| Emergency Svcs & Comm Outr | Emergency Services Specialist I/II | 4,032 | 5,404 | 11732 | 1 | 1 | 2 | 1 |
| Emergency Svcs & Comm Outr | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 5 | 5 | 6 | 5 |
| | Number of Funded Positions Recommended | | | | | | | 5 |
| | Number of Positions Filled 5-12-17 | | | | | | | 4 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.00 |
| County Executive Office (100-12000) | | | | | | | | |
| Organizational Development | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 0 | 0 | 0 |
| Organizational Development | Secretary - Entry/Journey | 2,729 | 3,657 | 12303 | 1 | 0 | 0 | 0 |
| Organizational Development | Training & Organizational Dev Analyst I/II | 5,751 | 7,646 | 14749 | 1 | 0 | 0 | 0 |
| Organizational Development | Training & Organizational Dev Analyst - Senior | 6,949 | 8,443 | 14753 | 1 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 4 | 0 | 0 | 0 |
| | Number of Funded Positions Recommended | | | | | | | 0 |
| | Number of Positions Filled 5-12-17 | | | | | | | 0 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| County Executive Office 270800-09800 Risk Management - General Liability | | | | | | | | |
| Risk Management - Gen Liabili | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 2 | 1 |
| Risk Management - Gen Liabili | Deputy County Executive Officer | 10,553 | 12,827 | 19857 | 1 | 0 | 0 | 0 |
| Risk Management - Gen Liabili | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Risk Management - Gen Liabili | Management Analyst I/II/Senior | 5,751 | 8,443 | 13573 | 1 | 1 | 1 | 1 |
| Risk Management - Gen Liabili | Principal Management Analyst | 8,648 | 10,513 | 19885 | 1 | 0 | 0 | 0 |
| Risk Management - Gen Liabili | Risk Management Administrator | 6,949 | 8,443 | 19836 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 6 | 4 | 5 | 4 |
| | Number of Funded Positions Recommended | | | | | | | 4 |
| | Number of Positions Filled 5-12-17 | | | | | | | 4 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| County Executive Office 270810-09810 Risk Management - Workers Compensation | | | | | | | | |
| Risk Management - Workers C | Administrative Technician | 4,032 | 4,901 | 14915 | 2 | 0 | 0 | 0 |
| Risk Management - Workers C | ADA/Leave Coordinator | 6,949 | 8,443 | 15725 | 1 | 0 | 0 | 0 |
| Risk Management - Workers C | Management Analyst I/II | 5,751 | 7,646 | 14760 | 1 | 0 | 0 | 0 |
| Risk Management - Workers C | Risk Management Administrator | 6,949 | 8,443 | 19836 | 1 | 0 | 0 | 0 |
| Risk Management - Workers C | Safety Officer | 6,611 | 8,036 | 14752 | 1 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 6 | 0 | 0 | 0 |
| | Number of Funded Positions Recommended | | | | | | | 0 |
| | Number of Positions Filled 5-12-17 | | | | | | | 0 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Department Total Allocated Positions | | | | | 81 | 77 | 82 | 77 |
| Number of Funded Positions Recommended | | | | | | | | 74 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 65 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 1.07 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| District Attorney (110-21710) | | | | | | | | |
| District Attorney | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 1 | 1 | 1 | 1 |
| District Attorney | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 7 | 7 | 7 | 7 |
| District Attorney | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 3 | 3 | 3 | 3 |
| District Attorney | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 4 | 4 | 4 | 4 |
| District Attorney | Administrative Legal Clerk - Senior | 3,574 | 4,344 | 12354 | 2 | 2 | 2 | 2 |
| District Attorney | Administrative Legal Supervisor | 4,137 | 5,029 | 12325 | 1 | 1 | 1 | 1 |
| District Attorney | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| District Attorney | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| District Attorney | Administrative Technician | 4,032 | 4,901 | 14915 | 2 | 2 | 2 | 2 |
| District Attorney | Assistant District Attorney | 12,619 | 15,345 | 19806 | 1 | 1 | 1 | 1 |
| District Attorney | Claims Specialist I/II | 3,403 | 4,561 | 12856 | 2 | 2 | 2 | 2 |
| District Attorney | Claims Specialist - Senior | 4,137 | 5,029 | 12857 | 1 | 1 | 1 | 1 |
| District Attorney | Community Service Officer I/II | 3,483 | 4,668 | 16610 | 2 | 2 | 2 | 2 |
| District Attorney | Deputy District Attorney I/II/III/IV | 6,897 | 11,526 | 14123 | 32 | 30 | 30 | 30 |
| District Attorney | Deputy District Attorney - Senior | 9,956 | 12,102 | 14122 | 4 | 6 | 6 | 6 |
| District Attorney | Deputy District Attorney - Supervising | 11,315 | 13,752 | 19875 | 6 | 6 | 6 | 6 |
| District Attorney | District Attorney | 14,413 | 17,521 | 19506 | 1 | 1 | 1 | 1 |
| District Attorney | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| District Attorney | Information Technology Specialist | 5,958 | 7,242 | 15711 | 2 | 2 | 1 | 1 |
| District Attorney | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 0 | 0 | 1 | 1 |
| District Attorney | Investigative Assistant | 4,344 | 5,280 | 15430 | 3 | 3 | 3 | 3 |
| District Attorney | Investigator - Chief District Attorney | 8,379 | 10,360 | 13831* | 1 | 1 | 1 | 1 |
| District Attorney | Investigator-District Attorney | 7,160 | 8,686 | 16103* | 10 | 10 | 10 | 10 |
| District Attorney | Investigator - Supervising District Attorney | 7,424 | 9,179 | 13833* | 1 | 1 | 1 | 1 |
| District Attorney | Investigator - Welfare Fraud/Child Support | 7,160 | 8,686 | 16625* | 3 | 3 | 3 | 3 |
| District Attorney | Investigator - Supervising Welfare Fraud/Child Support | 7,697 | 9,337 | 11739* | 1 | 1 | 1 | 1 |
| District Attorney | Legal Secretary - Entry/Journey | 3,241 | 4,344 | 12306 | 25 | 25 | 25 | 25 |
| District Attorney | Legal Secretary - Senior | 3,940 | 4,789 | 12307 | 5 | 5 | 5 | 5 |
| District Attorney | Paralegal I/II | 3,752 | 5,029 | 15422 | 1 | 1 | 1 | 1 |
| District Attorney | Victim-Witness Advocate I/II | 3,403 | 4,561 | 12851 | 4 | 4 | 4 | 4 |
| District Attorney | Victim-Witness Advocate - Senior | 4,137 | 5,029 | 12852 | 1 | 1 | 1 | 1 |
| District Attorney | Victim-Witness Supervisor | 4,561 | 5,544 | 13404 | 1 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 130 | 130 | 130 | 130 |
| Number of Funded Positions Recommended | | | | | | | | 114 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 105 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0.78 |
| * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | | |
| Farm Advisor (100-64100) | | | | | | | | |
| Farm Advisor | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 2 | 2 |
| Farm Advisor | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 3 | 3 | 3 | 3 |
| Number of Funded Positions Recommended | | | | | | | | 3 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 3 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0 |
| Health & Human Services (100-42000) | | | | | | | | |
| Administration | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 15 | 12 | 12 | 12 |
| Administration | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 11 | 10 | 10 | 10 |
| Administration | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 8 | 9 | 9 | 9 |
| Administration | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 2 | 5 | 10 | 10 |
| Administration | Accounting Technician | 3,940 | 4,789 | 12406 | 6 | 7 | 6 | 6 |
| Administration | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 4 | 3 | 3 | 3 |
| Administration | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 2 | 2 | 0 | 0 |
| Administration | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Administration | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Administration | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 0 | 0 | 0 |
| Administration | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 2 | 2 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Administration | Assistant Director of Health & Human Services | 12,014 | 14,595 | 19816 | 1 | 1 | 1 | 1 |
| Administration | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 1 | 1 | 1 |
| Administration | Client Services Program Manager | 7,907 | 9,613 | 13645 | 2 | 2 | 3 | 3 |
| Administration | Collection Agent I/II | 3,317 | 4,446 | 14881 | 1 | 1 | 1 | 1 |
| Administration | Collection Agent - Senior | 4,234 | 5,146 | 14883 | 1 | 1 | 1 | 1 |
| Administration | Director of Health & Human Svcs | 13,796 | 16,773 | 19925 | 1 | 1 | 1 | 1 |
| Administration | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Administration | Public Information Specialist | 5,146 | 6,256 | 11737 | 0 | 1 | 1 | 1 |
| Administration | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 4 | 3 | 4 | 4 |
| Administration | Staff Services Analyst - Senior | 5,958 | 7,242 | 14711 | 1 | 2 | 2 | 2 |
| | Subtotal Allocated Positions | | | | 65 | 65 | 70 | 70 |
| | Number of Funded Positions Recommended | | | | | | | 64 |
| | Number of Positions Filled 5-12-17 | | | | | | | 53 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.79 |
| Health & Human Services (100-42930) | | | | | | | | |
| Adult System of Care | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 15 | 17 | 17 | 17 |
| Adult System of Care | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 6 | 6 | 6 | 6 |
| Adult System of Care | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Adult System of Care | Administrative Supervisor | 3,574 | 4,344 | 13401 | 1 | 1 | 1 | 1 |
| Adult System of Care | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Adult System of Care | Assistant Client Services Program Director | 8,648 | 10,513 | 11717 | 1 | 1 | 1 | 1 |
| Adult System of Care | Chief Physician | 14,080 | 17,118 | 19825 | 1 | 1 | 1 | 1 |
| Adult System of Care | Client Services Assistant I/II | 3,403 | 4,561 | 16805 | 6 | 6 | 7 | 7 |
| Adult System of Care | Client Services Counselor I/II/Senior | 4,032 | 5,821 | 14452 | 25 | 29 | 30 | 30 |
| Adult System of Care | Client Services Practitioner I/II/Senior | 5,029 | 6,897 | 14465 | 45 | 47 | 48 | 48 |
| Adult System of Care | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 1 | 1 | 1 |
| Adult System of Care | Client Services Program Manager | 7,907 | 9,613 | 13645 | 5 | 5 | 6 | 6 |
| Adult System of Care | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 0 | 1 | 1 | 1 |
| Adult System of Care | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 11 | 12 | 13 | 13 |
| Adult System of Care | Midlevel Practitioner I/II/Senior | 6,568 | 9,704 | 13554 | 0 | 0 | 1 | 1 |
| Adult System of Care | Patient Rights Advocate | 4,561 | 5,544 | 14421 | 1 | 1 | 1 | 1 |
| Adult System of Care | Physician | 13,005 | 15,808 | 19838 | 3 | 3 | 3 | 3 |
| Adult System of Care | Psychiatric Nurse I/II | 5,280 | 7,076 | 14330 | 2 | 2 | 2 | 2 |
| Adult System of Care | Psychiatric Nurse - Supervising | 6,568 | 7,984 | 13560 | 1 | 1 | 1 | 1 |
| Adult System of Care | Public Administrator Assistant | 4,344 | 5,280 | 11501 | 1 | 1 | 1 | 1 |
| Adult System of Care | Public Health Nurse I/II/Senior | 5,544 | 7,984 | 14304 | 1 | 1 | 1 | 1 |
| Adult System of Care | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 2 | 3 | 3 |
| | Subtotal Allocated Positions | | | | 129 | 140 | 147 | 147 |
| | Number of Funded Positions Recommended | | | | | | | 144 |
| | Number of Positions Filled 5-12-17 | | | | | | | 124 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 8.04 |
| Health & Human Services (100-42970) | | | | | | | | |
| Children's System of Care | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 13 | 13 | 13 | 13 |
| Children's System of Care | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 10 | 10 | 10 | 10 |
| Children's System of Care | Administrative Supervisor | 3,574 | 4,344 | 13401 | 2 | 2 | 2 | 2 |
| Children's System of Care | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Children's System of Care | Assistant Client Services Program Director | 8,648 | 10,513 | 11717 | 1 | 1 | 1 | 1 |
| Children's System of Care | Client Services Assistant I/II | 3,403 | 4,561 | 16805 | 25 | 23 | 21 | 21 |
| Children's System of Care | Client Services Counselor I/II/Senior | 4,032 | 5,821 | 14452 | 22 | 22 | 22 | 22 |
| Children's System of Care | Client Services Practitioner I/II/Senior | 5,029 | 6,897 | 14465 | 63 | 63 | 63 | 63 |
| Children's System of Care | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 1 | 1 | 1 |
| Children's System of Care | Client Services Program Manager | 7,907 | 9,613 | 13645 | 5 | 5 | 5 | 5 |
| Children's System of Care | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 5 | 5 | 5 | 5 |
| Children's System of Care | Client Services Program Specialist - Supervising | 5,029 | 6,112 | 13406 | 1 | 1 | 1 | 1 |
| Children's System of Care | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 15 | 15 | 15 | 15 |
| Children's System of Care | Information Technology Specialist | 5,958 | 7,242 | 15711 | 0 | 0 | 1 | 1 |
| Children's System of Care | Health Educator | 4,901 | 5,958 | 14301 | 3 | 3 | 3 | 3 |
| Children's System of Care | Physician (Part Time) 50% | 13,005 | 15,808 | 19838 | 2 | 2 | 2 | 2 |
| Children's System of Care | Public Health Nurse I/II/Senior | 5,544 | 7,984 | 14304 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Children's System of Care | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 3 | 3 | 3 | 3 |
| | Subtotal Allocated Positions | | | | 173 | 171 | 170 | 170 |
| | Number of Funded Positions Recommended | | | | | | | 154 |
| | Number of Positions Filled 5-12-17 | | | | | | | 140 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 5.71 |
| Health & Human Services (100-42950) | | | | | | | | |
| Medical Clinics | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 9 | 7 | 0 | 0 |
| Medical Clinics | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 0 | 0 |
| Medical Clinics | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 0 | 0 |
| Medical Clinics | Administrative Supervisor | 3,574 | 4,344 | 13401 | 2 | 1 | 0 | 0 |
| Medical Clinics | Chief Physician | 14,080 | 17,118 | 19825 | 1 | 1 | 0 | 0 |
| Medical Clinics | Client Services Assistant I/II | 3,403 | 4,561 | 16805 | 1 | 1 | 0 | 0 |
| Medical Clinics | Client Services Practitioner I/II/Senior | 5,029 | 6,897 | 14465 | 1 | 0 | 0 | 0 |
| Medical Clinics | Client Services Program Manager | 7,907 | 9,613 | 13645 | 1 | 1 | 0 | 0 |
| Medical Clinics | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 2 | 1 | 0 | 0 |
| Medical Clinics | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 1 | 1 | 0 | 0 |
| Medical Clinics | Community Health Aide I/II or Medical Assistant | 2,866 | 4,446 | 15609 | 1 | 1 | 0 | 0 |
| Medical Clinics | Dental Assistant I/II | 3,483 | 4,668 | 15607 | 1 | 0 | 0 | 0 |
| Medical Clinics | Dentist | 9,704 | 11,796 | 19630 | 1 | 1 | 0 | 0 |
| Medical Clinics | Licensed Vocational Nurse | 4,234 | 5,146 | 15610 | 1 | 1 | 0 | 0 |
| Medical Clinics | Medical Assistant | 3,657 | 4,446 | 15609 | 2 | 2 | 0 | 0 |
| Medical Clinics | Midlevel Practitioner I/II/Senior | 6,568 | 9,704 | 13554 | 4 | 2 | 0 | 0 |
| Medical Clinics | Physician | 13,005 | 15,808 | 19838 | 3 | 2 | 0 | 0 |
| Medical Clinics | Registered Nurse (Part Time) | 5,280 | 6,418 | 14305 | 4 | 3 | 0 | 0 |
| Medical Clinics | Registered Nurse - Supervising | 5,821 | 7,076 | 13552 | 1 | 1 | 0 | 0 |
| Medical Clinics | Utility Review/Quality Assurance Coordinator | 5,280 | 6,418 | 14315 | 1 | 1 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 39 | 29 | 0 | 0 |
| | Number of Funded Positions Recommended | | | | | | | 0 |
| | Number of Positions Filled 5-12-17 | | | | | | | 1 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 3.24 |
| Health & Human Services (100-42760) | | | | | | | | |
| Public Health | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 5 | 5 | 5 | 5 |
| Public Health | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 3 | 3 |
| Public Health | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Public Health | Administrative Supervisor | 3,574 | 4,344 | 13401 | 0 | 1 | 1 | 1 |
| Public Health | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 0 | 0 | 0 |
| Public Health | Assistant Client Services Program Director | 8,648 | 10,513 | 11717 | 1 | 1 | 1 | 1 |
| Public Health | Client Services Assistant I/II | 3,403 | 4,561 | 16805 | 0 | 0 | 4 | 4 |
| Public Health | Client Services Counselor I/II/Senior | 4,032 | 5,821 | 14452 | 0 | 0 | 1 | 1 |
| Public Health | Client Services Practitioner I/II/Senior | 5,029 | 6,897 | 14465 | 1 | 0 | 2 | 2 |
| Public Health | Client Services Practitioner I/II/Senior (Part Time) | 5,029 | 6,897 | 14465 | 1 | 1 | 1 | 1 |
| Public Health | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 0 | 0 | 0 |
| Public Health | Client Services Program Manager | 7,907 | 9,613 | 13645 | 2 | 3 | 4 | 4 |
| Public Health | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 5 | 10 | 11 | 11 |
| Public Health | Client Services Program Specialist - Supervising | 5,029 | 6,112 | 13406 | 0 | 0 | 1 | 1 |
| Public Health | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 2 | 1 | 2 | 2 |
| Public Health | Health Educator | 4,901 | 5,958 | 14301 | 4 | 6 | 7 | 7 |
| Public Health | Health Officer | 14,801 | 17,989 | 19824 | 1 | 1 | 1 | 1 |
| Public Health | Laboratory Technician | 4,344 | 5,280 | 15605 | 3 | 3 | 3 | 3 |
| Public Health | Nutritionist I/II/Senior | 4,561 | 6,418 | 14326 | 0 | 2 | 2 | 2 |
| Public Health | Occupational Therapist I/II (Part Time) | 5,544 | 7,430 | 14319 | 3 | 3 | 3 | 3 |
| Public Health | Physical Therapist I/II (Part Time) | 5,544 | 7,430 | 14320 | 2 | 2 | 2 | 2 |
| Public Health | Physical Therapist - Senior (Part Time 50%) | 6,739 | 8,191 | 15612 | 1 | 1 | 1 | 1 |
| Public Health | Physician | 13,005 | 15,808 | 19838 | 0 | 0 | 1 | 1 |
| Public Health | Public Health Epidemiologist | 5,674 | 6,897 | 14312 | 1 | 1 | 1 | 1 |
| Public Health | Public Health Laboratory Director | 7,907 | 9,613 | 11710 | 1 | 1 | 1 | 1 |
| Public Health | Public Health Microbiologist | 5,029 | 6,112 | 14325 | 3 | 3 | 3 | 3 |
| Public Health | Public Health Microbiologist - Senior | 5,544 | 6,739 | 14332 | 1 | 2 | 2 | 2 |
| Public Health | Public Health Nurse I/II/Senior | 5,544 | 7,984 | 14304 | 15 | 16 | 16 | 16 |
| Public Health | Public Health Nurse I/II/Senior (Part Time) 50% | 5,544 | 7,984 | 14304 | 2 | 2 | 3 | 3 |

FY 2017-18 Proposed Budget

Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|---|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Public Health | Public Health Nurse - Supervising | 7,242 | 8,802 | 13551 | 3 | 3 | 4 | 4 |
| Public Health | Registered Nurse | 5,280 | 6,418 | 14305 | 1 | 0 | 0 | 0 |
| Public Health | Registered Nurse - Supervising | 5,821 | 7,076 | 13552 | 1 | 1 | 1 | 1 |
| Public Health | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 0 | 1 | 1 | 1 |
| Public Health | Staff Services Analyst - Senior | 5,958 | 7,242 | 14711 | 0 | 0 | 1 | 1 |
| Public Health | Vital Statistics Technician I/II | 3,317 | 4,446 | 12564 | 2 | 2 | 2 | 2 |
| | Subtotal Allocated Positions | | | | 66 | 75 | 92 | 92 |
| | Number of Funded Positions Recommended | | | | | | | 87 |
| | Number of Positions Filled 5-12-17 | | | | | | | 65 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 5.48 |
| Health & Human Services (103-53010) | | | | | | | | |
| Housing Assistance | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 1 | 1 | 1 | 1 |
| Housing Assistance | Client Services Program Specialist - Supervising | 5,029 | 6,112 | 13406 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 2 | 2 | 2 | 2 |
| | Number of Funded Positions Recommended | | | | | | | 2 |
| | Number of Positions Filled 5-12-17 | | | | | | | 2 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Health & Human Services (100-22390) | | | | | | | | |
| Animal Services | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 1 | 1 | 1 | 1 |
| Animal Services | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Animal Services | Administrative Dispatcher | 3,574 | 4,344 | 12506 | 1 | 1 | 1 | 1 |
| Animal Services | Animal Care Supervisor | 4,137 | 5,029 | 16707 | 1 | 1 | 2 | 2 |
| Animal Services | Animal Control Officer I/II | 3,403 | 4,561 | 16702 | 8 | 8 | 8 | 8 |
| Animal Services | Animal Control Officer - Senior | 3,940 | 4,789 | 16705 | 0 | 0 | 1 | 1 |
| Animal Services | Animal Control Officer - Supervising | 4,344 | 5,280 | 13310 | 1 | 1 | 0 | 0 |
| Animal Services | Animal Control Officer - Supervising Senior | 4,561 | 5,544 | 13312 | 1 | 1 | 1 | 1 |
| Animal Services | Animal Services Manager | 7,907 | 9,613 | 11317 | 1 | 1 | 1 | 1 |
| Animal Services | Assistant Client Services Program Director | 8,648 | 10,513 | 11717 | 0 | 1 | 1 | 1 |
| Animal Services | Kennel Attendant | 3,241 | 3,940 | 16710 | 6 | 5 | 5 | 5 |
| | Subtotal Allocated Positions | | | | 21 | 21 | 22 | 22 |
| | Number of Funded Positions Recommended | | | | | | | 20 |
| | Number of Positions Filled 5-12-17 | | | | | | | 18 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 3.62 |
| Health & Human Services (100-42820) | | | | | | | | |
| Environmental Health | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 2 | 2 | 2 | 2 |
| Environmental Health | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Environmental Health | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 1 | 1 | 1 |
| Environmental Health | Client Services Program Manager | 7,907 | 9,613 | 13645 | 1 | 1 | 1 | 1 |
| Environmental Health | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 1 | 1 | 1 | 1 |
| Environmental Health | Env Health Specialist - Registered Asst/Assoc | 5,280 | 7,076 | 14520 | 21 | 21 | 21 | 21 |
| Environmental Health | Environmental Health Specialist - Registered Supv | 6,739 | 8,191 | 13533 | 3 | 3 | 3 | 3 |
| Environmental Health | Environmental Health Technical Specialist | 6,112 | 7,430 | 14515 | 2 | 1 | 1 | 1 |
| Environmental Health | Environmental Health Technician I/II | 3,752 | 5,029 | 11722 | 4 | 4 | 4 | 4 |
| Environmental Health | Environmental Health Technician Senior | 4,561 | 5,544 | 11723 | 1 | 1 | 1 | 1 |
| Environmental Health | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 37 | 37 | 37 | 37 |
| | Number of Funded Positions Recommended | | | | | | | 33 |
| | Number of Positions Filled 5-12-17 | | | | | | | 31 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |

FY 2017-18 Proposed Budget

Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Health & Human Services (100-53070) | | | | | | | | |
| Human Services | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 20 | 20 | 20 | 20 |
| Human Services | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 15 | 15 | 15 | 15 |
| Human Services | Administrative Secretary | 3,657 | 4,446 | 12308 | 3 | 3 | 3 | 3 |
| Human Services | Administrative Supervisor | 3,574 | 4,344 | 13401 | 4 | 4 | 4 | 4 |
| Human Services | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Human Services | Assistant Client Services Program Director | 8,648 | 10,513 | 11717 | 1 | 1 | 1 | 1 |
| Human Services | Central Services Worker | 3,159 | 3,840 | 11620 | 2 | 2 | 2 | 2 |
| Human Services | Client Services Counselor I/II/Senior | 4,032 | 5,821 | 14452 | 26 | 26 | 26 | 26 |
| Human Services | Client Services Program Director | 9,745 | 11,849 | 19850 | 1 | 1 | 1 | 1 |
| Human Services | Client Services Program Manager | 7,907 | 9,613 | 13645 | 4 | 4 | 4 | 4 |
| Human Services | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 146 | 138 | 139 | 139 |
| Human Services | Client Services Program Specialist - Supervising | 5,029 | 6,112 | 13406 | 19 | 19 | 19 | 19 |
| Human Services | Client Services Program Supervisor | 6,256 | 7,604 | 13621 | 4 | 4 | 4 | 4 |
| Human Services | Health Educator | 4,901 | 5,958 | 14301 | 1 | 0 | 0 | 0 |
| Human Services | Investigator - Welfare Fraud - Supervising | 7,697 | 9,337 | 11739 | 1 | 1 | 1 | 1 |
| Human Services | Nutritionist I/II/Senior | 4,561 | 6,418 | 14326 | 2 | 0 | 0 | 0 |
| Human Services | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 2 | 2 | 2 |
| Human Services | Staff Services Analyst - Senior | 5,958 | 7,242 | 14711 | 1 | 2 | 2 | 2 |
| | Subtotal Allocated Positions | | | | 252 | 243 | 244 | 244 |
| | Number of Funded Positions Recommended | | | | | | | 228 |
| | Number of Positions Filled 5-12-17 | | | | | | | 216 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.56 |
| Department Total Allocated Positions | | | | | 784 | 783 | 784 | 784 |
| Number of Funded Positions Recommended | | | | | | | | 732 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 650 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 27.44 |
| Human Resources (100-10500) | | | | | | | | |
| Human Resources | Administrative Clerk - Entry/Journey | 2,667 | 3,574 | 12203 | 2 | 2 | 2 | 2 |
| Human Resources | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 3 | 3 |
| Human Resources | Administrative Technician | 4,032 | 4,901 | 14915 | 6 | 8 | 7 | 7 |
| Human Resources | Assistant Director of Personnel | 11,088 | 13,482 | 19950 | 1 | 0 | 0 | 0 |
| Human Resources | Assistant Director of Human Resources | 11,088 | 13,482 | 19950 | 0 | 1 | 1 | 1 |
| Human Resources | Deputy Director of Human Resources | 8,911 | 10,833 | 11762 | 0 | 1 | 1 | 1 |
| Human Resources | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Human Resources | Human Resources Director | 12,244 | 14,879 | 11758 | 0 | 1 | 1 | 1 |
| Human Resources | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 1 | 1 | 1 | 1 |
| Human Resources | Internal Investigator | 6,949 | 8,443 | 14754 | 1 | 1 | 0 | 0 |
| Human Resources | Personnel Analyst I/II | 5,751 | 7,646 | 14762 | 5 | 5 | 6 | 6 |
| Human Resources | Personnel Analyst - Senior | 6,949 | 8,443 | 14763 | 2 | 2 | 3 | 3 |
| Human Resources | Personnel Director | 12,244 | 14,879 | 17106 | 1 | 0 | 0 | 0 |
| Human Resources | Personnel Services Manager | 7,675 | 9,327 | 14765 | 1 | 1 | 1 | 1 |
| Human Resources | Secretary - Entry/Journey | 2,729 | 3,657 | 12303 | 0 | 1 | 0 | 0 |
| Human Resources | Training & Organizational Dev Analyst I/II | 5,751 | 7,646 | 14749 | 0 | 1 | 0 | 0 |
| Human Resources | Training & Organizational Dev Analyst - Senior | 6,949 | 8,443 | 14753 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 23 | 29 | 28 | 28 |
| | Number of Funded Positions Recommended | | | | | | | 28 |
| | Number of Positions Filled 5-12-17 | | | | | | | 27 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.08 |
| Employee Benefits (250-02150) | | | | | | | | |
| Employee Benefits | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 0 | 0 |
| Employee Benefits | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 1 | 1 | 1 | 1 |
| Employee Benefits | ADA/Leave Coordinator | 6,949 | 8,443 | 15725 | 0 | 1 | 1 | 1 |
| Employee Benefits | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 3 | 3 | 3 | 3 |
| Employee Benefits | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Employee Benefits | Administrative Technician | 4,032 | 4,901 | 14915 | 5 | 8 | 9 | 9 |
| Employee Benefits | Deputy Director of Human Resources | 8,911 | 10,833 | 11762 | 0 | 1 | 1 | 1 |
| Employee Benefits | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|-------------------------------------|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Employee Benefits | Personnel Analyst I/II | 5,751 | 7,646 | 14762 | 1 | 1 | 2 | 2 |
| Employee Benefits | Personnel Analyst - Senior | 6,949 | 8,443 | 14763 | 1 | 1 | 1 | 1 |
| Employee Benefits | Personnel Services Manager | 7,675 | 9,327 | 14765 | 1 | 1 | 1 | 1 |
| Employee Benefits | Risk Management Administrator - Workers Compensation | 6,949 | 8,443 | 19836 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 15 | 21 | 22 | 22 |
| | Number of Funded Positions Recommended | | | | | | | 22 |
| | Number of Positions Filled 5-12-17 | | | | | | | 22 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| | Department Total Allocated Positions | | | | 38 | 50 | 50 | 50 |
| | Number of Funded Positions Recommended | | | | | | | 50 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 49 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 0.08 |
| Library Services (160-64010) | | | | | | | | |
| Library Services | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 1 |
| Library Services | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Library Services | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Library Services | Assistant Director of Library Services | 7,303 | 8,875 | 19833 | 1 | 1 | 1 | 1 |
| Library Services | Director of Library Services | 8,994 | 10,929 | 19911 | 1 | 1 | 1 | 1 |
| Library Services | Librarian I/II | 4,561 | 6,112 | 14771 | 4 | 5 | 7 | 7 |
| Library Services | Librarian-Senior (Branch Manager) | 5,544 | 6,739 | 14772 | 4 | 4 | 4 | 4 |
| Library Services | Library Assistant I/II | 3,657 | 4,901 | 15402 | 3 | 3 | 4 | 4 |
| Library Services | Library Assistant-Senior (Branch Manager) | 4,561 | 5,544 | 15404 | 1 | 1 | 1 | 1 |
| Library Services | Library Assistant-Senior (Branch Manager) (PT) | 4,561 | 5,544 | 15404 | 1 | 1 | 1 | 1 |
| Library Services | Library Circulation Supervisor | 4,561 | 5,544 | 12606 | 1 | 1 | 1 | 1 |
| Library Services | Library Clerk - Entry/Journey | 2,800 | 3,752 | 12603 | 9 | 13 | 22 | 18 |
| Library Services | Library Clerk - Entry/Journey (Part Time) | 2,800 | 3,752 | 12603 | 4 | 2 | 2 | 2 |
| Library Services | Library Clerk - Senior | 3,241 | 3,940 | 12604 | 2 | 3 | 5 | 3 |
| Library Services | Library Clerk - Senior (Part Time) | 3,241 | 3,940 | 12604 | 5 | 3 | 3 | 3 |
| Library Services | Library Literacy Specialist | 4,032 | 4,901 | 15401 | 1 | 1 | 1 | 1 |
| Library Services | Library Services Manager | 6,164 | 7,495 | 14775 | 2 | 2 | 2 | 2 |
| | Department Total Allocated Positions | | | | 42 | 44 | 58 | 52 |
| | Number of Funded Positions Recommended | | | | | | | 49 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 38 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 3.17 |
| Probation (110-22050) | | | | | | | | |
| Probation Office | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 1 |
| Probation Office | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Probation Office | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 10 | 11 | 11 | 11 |
| Probation Office | Administrative Legal Clerk - Senior | 3,574 | 4,344 | 12354 | 6 | 6 | 6 | 6 |
| Probation Office | Administrative Legal Supervisor | 4,137 | 5,029 | 12325 | 1 | 1 | 2 | 2 |
| Probation Office | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Probation Office | Administrative Technician | 4,032 | 4,901 | 14915 | 0 | 1 | 1 | 1 |
| Probation Office | Assistant Chief Probation Officer | 8,937 | 10,863 | 19884 | 1 | 1 | 1 | 1 |
| Probation Office | Assistant Juvenile Detention Fac Superintendent | 7,211 | 8,764 | 16202 | 1 | 1 | 1 | 1 |
| Probation Office | Chief Probation Officer | 10,947 | 13,306 | 19906 | 1 | 1 | 1 | 1 |
| Probation Office | Deputy Probation Officer I/II - Field | 4,214 | 5,864 | 14408 | 66 | 66 | 66 | 66 |
| Probation Office | Deputy Probation Officer I/II - Institutions | 3,760 | 5,123 | 14407 | 22 | 22 | 22 | 22 |
| Probation Office | Deputy Probation Officer - Senior - Field | 5,537 | 6,730 | 14411 | 9 | 10 | 10 | 10 |
| Probation Office | Deputy Probation Officer - Senior - Institutions | 4,825 | 5,864 | 14410 | 5 | 5 | 5 | 5 |
| Probation Office | Deputy Probation Officer - Supervising - Field | 6,368 | 7,740 | 14413 | 6 | 6 | 7 | 7 |
| Probation Office | Deputy Probation Officer - Supervising - Instit | 5,537 | 6,730 | 14412 | 5 | 5 | 5 | 5 |
| Probation Office | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Probation Office | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |
| Probation Office | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 1 | 1 | 1 | 1 |
| Probation Office | Juvenile Detention Facility Superintendent | 7,950 | 9,663 | 19886 | 1 | 1 | 1 | 1 |
| Probation Office | Probation Assistant | 3,574 | 4,344 | 12400 | 2 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|---|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Probation Office | Probation Manager | 7,211 | 8,764 | 13865 | 6 | 6 | 5 | 5 |
| Probation Office | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 149 | 151 | 152 | 152 |
| | Number of Funded Positions Recommended | | | | | | | 147 |
| | Number of Positions Filled 5-12-17 | | | | | | | 141 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 4.53 |
| <u>Probation (250300-02030)</u> | | | | | | | | |
| Food Services | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 0 |
| Food Services | Cook | 3,087 | 3,752 | 11207 | 9 | 9 | 9 | 0 |
| Food Services | Cook - Senior | 3,403 | 4,137 | 11210 | 1 | 1 | 1 | 0 |
| Food Services | Food Service Manager | 5,207 | 6,327 | 13480 | 1 | 1 | 1 | 0 |
| Food Services | Food Service Supervisor | 3,752 | 4,561 | 13479 | 1 | 1 | 1 | 0 |
| | Subtotal Allocated Positions | | | | 13 | 13 | 13 | 0 |
| | Number of Funded Positions Recommended | | | | | | | 0 |
| | Number of Positions Filled 5-12-17 | | | | | | | 11 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 4.17 |
| Department Total Allocated Positions | | | | | 162 | 164 | 165 | 152 |
| Number of Funded Positions Recommended | | | | | | | | 147 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 152 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 8.70 |
| <u>Public Works Administration (100-11280)</u> | | | | | | | | |
| Administration | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 1 | 1 | 1 | 1 |
| Administration | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 1 | 1 | 1 | 1 |
| Administration | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 1 | 1 | 1 | 1 |
| Administration | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Administration | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 0 | 1 | 1 | 1 |
| Administration | Administrative Clerk - Senior (Part Time) | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Administration | Administrative Services Officer | 5,869 | 7,127 | 14702 | 0 | 1 | 1 | 1 |
| Administration | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 0 | 0 |
| Administration | Director of Public Works and Facilities - Road Commis | 13,529 | 16,441 | 19928 | 1 | 1 | 1 | 1 |
| Administration | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Administration | Information Technology Analyst - Senior | 7,242 | 8,802 | 15717 | 0 | 0 | 1 | 1 |
| Administration | Information Technology Specialist - Senior | 6,568 | 7,984 | 15722 | 1 | 1 | 0 | 0 |
| Administration | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 1 | 1 | 1 | 1 |
| Administration | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 11 | 13 | 12 | 12 |
| | Number of Funded Positions Recommended | | | | | | | 10 |
| | Number of Positions Filled 5-12-17 | | | | | | | 8 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| <u>Facilities Administration (100-11250)</u> | | | | | | | | |
| Administration | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 2 | 2 | 2 | 2 |
| Administration | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 2 | 2 | 2 | 2 |
| Administration | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |
| Administration | Administrative and Fiscal Operations Manager | 7,450 | 9,053 | 14704 | 0 | 1 | 1 | 1 |
| Administration | Administrative Services Manager | 8,478 | 10,303 | 19807 | 1 | 1 | 1 | 1 |
| Administration | Administrative Services Officer | 5,869 | 7,127 | 14702 | 1 | 1 | 1 | 1 |
| Administration | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 0 | 0 |
| Administration | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Administration | Assistant Director of Facility Services | 10,981 | 13,343 | 19851 | 1 | 1 | 1 | 1 |
| Administration | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Administration | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |
| Administration | Secretary - Entry/Journey | 2,729 | 3,657 | 12303 | 1 | 1 | 1 | 1 |
| Administration | Staff Services Analyst - Senior | 5,958 | 7,242 | 14711 | 0 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget

Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|---|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Administration | Technology Solutions Analyst I/II | 5,958 | 7,242 | 15711 | 0 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 13 | 15 | 14 | 14 |
| | Number of Funded Positions Recommended | | | | | | | 14 |
| | Number of Positions Filled 5-12-17 | | | | | | | 11 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.46 |
| Building Maintenance (250-02650) | | | | | | | | |
| Building Maintenance | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 0 | 0 | 1 | 1 |
| Building Maintenance | Administrative Dispatcher | 3,574 | 4,344 | 12506 | 0 | 1 | 0 | 0 |
| Building Maintenance | Assistant Building Maintenance Superintendent | 6,256 | 7,604 | 13553 | 0 | 1 | 1 | 1 |
| Building Maintenance | Building Crafts Mechanic - Senior | 4,668 | 5,674 | 11413 | 0 | 15 | 15 | 15 |
| Building Maintenance | Building Crafts Mechanic - Supervising | 5,146 | 6,256 | 13115 | 0 | 2 | 2 | 2 |
| Building Maintenance | Building Crafts Mechanic - Supervising Senior | 5,821 | 7,076 | 13113 | 0 | 2 | 2 | 2 |
| Building Maintenance | Building Maintenance Superintendent | 8,063 | 9,804 | 13114 | 0 | 1 | 1 | 1 |
| Building Maintenance | Custodian I/II | 2,667 | 3,574 | 11101 | 0 | 28 | 28 | 28 |
| Building Maintenance | Custodian - Senior | 3,241 | 3,940 | 11104 | 0 | 5 | 5 | 5 |
| Building Maintenance | Custodian - Supervising | 3,574 | 4,344 | 11102 | 0 | 5 | 5 | 5 |
| Building Maintenance | Fire Application Technician | 5,404 | 6,568 | 11736 | 0 | 1 | 1 | 1 |
| Building Maintenance | Maintenance Worker/Building Crafts Mechanic | 3,574 | 5,146 | 11411 | 0 | 10 | 11 | 11 |
| Building Maintenance | Refrigeration & Air Conditioning Mechanic - Senior | 5,029 | 6,112 | 1416 | 0 | 1 | 1 | 1 |
| Building Maintenance | Storekeeper - Senior | 3,574 | 4,344 | 12811 | 0 | 1 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 0 | 73 | 73 | 73 |
| | Number of Funded Positions Recommended | | | | | | | 40 |
| | Number of Positions Filled 5-12-17 | | | | | | | 33 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.18 |
| Building Maintenance (100-10650) | | | | | | | | |
| Building Maintenance | Administrative Dispatcher | 3,574 | 4,344 | 12506 | 1 | 0 | 0 | 0 |
| Building Maintenance | Assistant Building Maintenance Superintendent | 6,256 | 7,604 | 13553 | 1 | 0 | 0 | 0 |
| Building Maintenance | Building Crafts Mechanic - Senior | 4,668 | 5,674 | 11413 | 15 | 0 | 0 | 0 |
| Building Maintenance | Building Crafts Mechanic - Supervising | 5,146 | 6,256 | 13115 | 2 | 0 | 0 | 0 |
| Building Maintenance | Building Crafts Mechanic - Supervising Senior | 5,821 | 7,076 | 13113 | 2 | 0 | 0 | 0 |
| Building Maintenance | Building Maintenance Superintendent | 8,063 | 9,804 | 13114 | 1 | 0 | 0 | 0 |
| Building Maintenance | Custodian I/II | 2,667 | 3,574 | 11101 | 32 | 0 | 0 | 0 |
| Building Maintenance | Custodian - Senior | 3,241 | 3,940 | 11104 | 5 | 0 | 0 | 0 |
| Building Maintenance | Custodian - Supervising | 3,574 | 4,344 | 11102 | 5 | 0 | 0 | 0 |
| Building Maintenance | Fire Application Technician | 5,404 | 6,568 | 11736 | 1 | 0 | 0 | 0 |
| Building Maintenance | Maintenance Worker/Building Crafts Mechanic | 3,574 | 5,146 | 11411 | 10 | 0 | 0 | 0 |
| Building Maintenance | Refrigeration & Air Conditioning Mechanic - Senior | 5,029 | 6,112 | 1416 | 1 | 0 | 0 | 0 |
| Building Maintenance | Storekeeper - Senior | 3,574 | 4,344 | 12811 | 1 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 77 | 0 | 0 | 0 |
| | Number of Funded Positions Recommended | | | | | | | 0 |
| | Number of Positions Filled 5-12-17 | | | | | | | 0 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Capital Improvements (140-10780) | | | | | | | | |
| Capital Improvements | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Capital Improvements | Architect | 7,076 | 8,601 | 14212 | 4 | 4 | 4 | 4 |
| Capital Improvements | Architect - Senior | 7,801 | 9,482 | 14213 | 2 | 2 | 2 | 2 |
| Capital Improvements | Capital Improvements Manager | 8,998 | 10,937 | 13545 | 1 | 1 | 1 | 1 |
| Capital Improvements | Dep Dir of Facility Services - Capital Facilities | 9,552 | 11,612 | 11735 | 1 | 1 | 1 | 1 |
| Capital Improvements | Engineering Technician I/II | 4,344 | 6,112 | 15576 | 2 | 2 | 2 | 2 |
| Capital Improvements | Project Manager I/II | 5,029 | 6,739 | 14793 | 2 | 2 | 2 | 2 |
| Capital Improvements | Project Manager - Senior | 6,112 | 7,430 | 14794 | 3 | 3 | 3 | 3 |
| | Subtotal Allocated Positions | | | | 16 | 16 | 16 | 16 |
| | Number of Funded Positions Recommended | | | | | | | 11 |
| | Number of Positions Filled 5-12-17 | | | | | | | 10 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Public Works Engineering & Transportation (120-11320) | | | | | | | | |
| Engineering & Transportation | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 0 | 0 | 1 | 1 |
| Engineering & Transportation | Accounting Technician | 3,940 | 4,789 | 12406 | 2 | 2 | 1 | 1 |
| Engineering & Transportation | Administrative Secretary | 3,657 | 4,446 | 12308 | 2 | 2 | 2 | 2 |
| Engineering & Transportation | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Assistant Director of Public Works | 10,767 | 13,088 | 19813 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Civil Engineer - Associate | 7,242 | 8,802 | 14203 | 10 | 9 | 9 | 9 |
| Engineering & Transportation | Civil Engineer - Senior | 8,383 | 10,190 | 13517 | 7 | 7 | 7 | 7 |
| Engineering & Transportation | Deputy Director Public Works | 10,244 | 12,449 | 19837 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Engineer/Engineer - Junior/Assistant | 5,404 | 7,604 | 14202 | 10 | 10 | 10 | 10 |
| Engineering & Transportation | Engineering Manager | 9,363 | 11,381 | 19876 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Engineering Technician I/II | 4,344 | 6,112 | 15576 | 4 | 4 | 4 | 4 |
| Engineering & Transportation | Right of Way Agent | 6,568 | 7,984 | 14870 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| Engineering & Transportation | Surveyor - Associate | 7,242 | 8,802 | 14204 | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 41 | 41 | 41 | 41 |
| | Number of Funded Positions Recommended | | | | | | | 33 |
| | Number of Positions Filled 5-12-17 | | | | | | | 31 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| Environmental Utilities (260800-06280) | | | | | | | | |
| Environmental Utilities | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 3 | 3 | 3 |
| Environmental Utilities | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 0 | 0 | 0 |
| Environmental Utilities | Civil Engineer - Associate | 7,242 | 8,802 | 14203 | 5 | 5 | 5 | 5 |
| Environmental Utilities | Civil Engineer - Senior | 8,383 | 10,190 | 13517 | 3 | 3 | 4 | 4 |
| Environmental Utilities | Community Development Tech - Asst/Assoc | 4,561 | 5,544 | 11720 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Deputy Dir-Environmental Engineering & Utilities | 10,041 | 12,204 | 19865 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Engineer/Engineer - Junior/Assistant | 5,404 | 7,604 | 14202 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Engineering Technician I/II | 4,344 | 6,112 | 15576 | 5 | 5 | 5 | 5 |
| Environmental Utilities | Environmental Engineering Program Mgr | 9,363 | 11,381 | 14785 | 2 | 2 | 2 | 2 |
| Environmental Utilities | Environmental Resource Specialist | 6,112 | 7,430 | 14540 | 2 | 2 | 3 | 3 |
| Environmental Utilities | Geographic Information Systems Technician - Senior | 5,404 | 6,568 | 14867 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Laboratory Technician - Senior | 4,901 | 5,958 | 11304 | 2 | 2 | 2 | 2 |
| Environmental Utilities | Maintenance Worker/Utility Service Worker | 3,574 | 5,146 | 11307 | 15 | 15 | 15 | 15 |
| Environmental Utilities | Planner - Senior | 6,568 | 7,984 | 14223 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Principal Management Analyst | 8,648 | 10,513 | 19885 | 0 | 1 | 1 | 1 |
| Environmental Utilities | Project Manager - Senior | 6,112 | 7,430 | 14794 | 1 | 1 | 0 | 0 |
| Environmental Utilities | Secretary - Entry/Journey | 2,729 | 3,657 | 12303 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Staff Services Analyst - Senior | 5,958 | 7,242 | 14711 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Utility Operations Supervisor | 5,821 | 7,076 | 13102 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Utility Program Manager | 8,478 | 10,303 | 13519 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Utility Service Worker - Senior | 4,789 | 5,821 | 11301 | 5 | 5 | 5 | 5 |
| Environmental Utilities | Utility Service Worker - Supervising | 5,280 | 6,418 | 13103 | 2 | 2 | 2 | 2 |
| Environmental Utilities | Waste Disposal Site Attendant | 3,317 | 4,032 | 11455 | 7 | 7 | 7 | 7 |
| Environmental Utilities | Waste Disposal Site Attendant - Senior | 3,657 | 4,446 | 11456 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Waste Disposal Site Supervisor | 4,032 | 4,901 | 13106 | 1 | 1 | 1 | 1 |
| Environmental Utilities | Wastewater Laboratory Technician | 4,344 | 5,280 | 11312 | 1 | 1 | 0 | 0 |
| Environmental Utilities | Wastewater Plant Operator Trainee/Grade II/III | 3,840 | 5,821 | 11306 | 6 | 6 | 0 | 0 |
| Environmental Utilities | Wastewater Plant Operator- Supervising | 5,280 | 6,418 | 11309 | 1 | 1 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 72 | 73 | 66 | 66 |
| | Number of Funded Positions Recommended | | | | | | | 62 |
| | Number of Positions Filled 5-12-17 | | | | | | | 55 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 1.26 |
| Public Works Fleet Operations (250200-06300) | | | | | | | | |
| Fleet Operations | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 1 | 1 | 1 | 1 |
| Fleet Operations | Assistant Fleet Services Superintendent | 5,821 | 7,076 | 13303 | 1 | 1 | 1 | 1 |
| Fleet Operations | Equipment Mechanic/Master Equipment Mech | 4,344 | 5,821 | 11613 | 11 | 11 | 11 | 11 |
| Fleet Operations | Equipment Mechanic/Welder | 5,146 | 6,256 | 11610 | 2 | 2 | 2 | 2 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|---|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Fleet Operations | Equipment Mechanic/Welder (Part Time) | 5,146 | 6,256 | 11610 | 1 | 1 | 1 | 1 |
| Fleet Operations | Equipment Service Worker I/II | 3,483 | 4,668 | 11602 | 9 | 9 | 9 | 9 |
| Fleet Operations | Fleet Services Technician | 4,789 | 5,821 | 15577 | 1 | 1 | 1 | 1 |
| Fleet Operations | Mechanic - Supervising | 5,280 | 6,418 | 13302 | 3 | 3 | 3 | 3 |
| Fleet Operations | Public Works Manager | 8,478 | 10,303 | 13875 | 1 | 1 | 1 | 1 |
| Fleet Operations | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 31 | 31 | 31 | 31 |
| | Number of Funded Positions Recommended | | | | | | | 22 |
| | Number of Positions Filled 5-12-17 | | | | | | | 20 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.23 |
| <u>Museums (100-74300)</u> | | | | | | | | |
| Museums | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Museums | Exhibit Preparator | 3,241 | 3,940 | 15412 | 1 | 1 | 1 | 1 |
| Museums | Museums Administrator | 7,595 | 9,237 | 19931 | 1 | 1 | 1 | 1 |
| Museums | Museum Curator | 3,574 | 4,344 | 14780 | 3 | 3 | 3 | 3 |
| Museums | Museum Program Manager | 5,311 | 6,455 | 13585 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 7 | 7 | 7 | 7 |
| | Number of Funded Positions Recommended | | | | | | | 7 |
| | Number of Positions Filled 5-12-17 | | | | | | | 6 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.73 |
| <u>NPDES (100-11410)</u> | | | | | | | | |
| NPDES | Civil Engineer - Senior | 8,383 | 10,190 | 13517 | 1 | 1 | 1 | 1 |
| NPDES | Engineer/Engineer - Junior/Assistant | 5,404 | 7,604 | 14202 | 1 | 1 | 1 | 1 |
| NPDES | Engineering Assistant | 6,256 | 7,604 | 14202 | 1 | 1 | 1 | 1 |
| NPDES | Geographic Information Systems Technician - Senior | 5,404 | 6,568 | 14867 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 4 | 4 | 4 | 4 |
| | Number of Funded Positions Recommended | | | | | | | 4 |
| | Number of Positions Filled 5-12-17 | | | | | | | 3 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.8 |
| <u>Parks and Grounds Maintenance (100-74250)</u> | | | | | | | | |
| Parks & Grounds | Dep Dir of Facility Svcs - Parks, Property & Museums | 9,088 | 11,050 | 19863 | 1 | 1 | 1 | 1 |
| Parks & Grounds | Maintenance Worker/Parks & Grounds Worker | 3,574 | 4,561 | 11462 | 15 | 15 | 15 | 15 |
| Parks & Grounds | Parks Administrator | 8,564 | 10,409 | 13582 | 1 | 1 | 1 | 1 |
| Parks & Grounds | Parks and Grounds Superintendent | 5,821 | 7,076 | 13583 | 1 | 1 | 1 | 1 |
| Parks & Grounds | Parks & Grounds Worker - Senior | 4,137 | 5,029 | 11404 | 3 | 3 | 3 | 3 |
| Parks & Grounds | Parks & Grounds Worker - Senior Supervising | 5,029 | 6,112 | 13108 | 2 | 2 | 2 | 2 |
| Parks & Grounds | Parks & Grounds Worker - Supervising | 4,561 | 5,544 | 11465 | 4 | 4 | 4 | 4 |
| Parks & Grounds | Planner - Assistant/Associate | 5,146 | 7,076 | 14222 | 1 | 1 | 1 | 1 |
| Parks & Grounds | Planner - Senior | 6,568 | 7,984 | 14223 | 1 | 1 | 1 | 1 |
| Parks & Grounds | Secretary - Entry/Journey | 2,729 | 3,657 | 12303 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 30 | 30 | 30 | 30 |
| | Number of Funded Positions Recommended | | | | | | | 22 |
| | Number of Positions Filled 5-12-17 | | | | | | | 19 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 2.54 |
| <u>Property Management (100-10670)</u> | | | | | | | | |
| Property Management | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 1 | 1 | 1 |
| Property Management | Architect | 7,076 | 8,601 | 14212 | 1 | 1 | 0 | 0 |
| Property Management | Project Manager I/II | 5,029 | 6,739 | 14793 | 1 | 2 | 3 | 3 |
| Property Management | Project Manager - Senior | 6,112 | 7,430 | 14794 | 3 | 3 | 3 | 3 |
| Property Management | Property Manager | 7,675 | 9,327 | 13522 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 7 | 8 | 8 | 8 |
| | Number of Funded Positions Recommended | | | | | | | 8 |
| | Number of Positions Filled 5-12-17 | | | | | | | 8 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.18 |
| <u>Public Works Road Maintenance(120-32600)</u> | | | | | | | | |
| Road Maintenance | Accounting Technician | 3,940 | 4,789 | 12406 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Road Maintenance | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 1 | 1 | 1 | 1 |
| Road Maintenance | Assistant Road Superintendent | 5,958 | 7,242 | 13527 | 1 | 1 | 1 | 1 |
| Road Maintenance | Engineering Manager | 9,363 | 11,381 | 19876 | 1 | 1 | 1 | 1 |
| Road Maintenance | Engineering Technician I/II | 4,344 | 6,112 | 15576 | 2 | 2 | 2 | 2 |
| Road Maintenance | Equipment Operator - Senior | 4,344 | 5,280 | 11503 | 26 | 26 | 26 | 26 |
| Road Maintenance | Maintenance Worker/Equipment Operator | 3,574 | 4,789 | 11502 | 35 | 36 | 35 | 35 |
| Road Maintenance | Maintenance Worker/Traffic Sign Maint Worker | 3,574 | 4,789 | 11510 | 1 | 1 | 1 | 1 |
| Road Maintenance | Maintenance Worker/Tree Trimmer | 3,574 | 4,789 | 11520 | 1 | 1 | 1 | 1 |
| Road Maintenance | Road District Supervisor | 4,789 | 5,821 | 13204 | 8 | 8 | 8 | 8 |
| Road Maintenance | Road District Supervisor - Senior | 5,280 | 6,418 | 13205 | 6 | 6 | 7 | 7 |
| Road Maintenance | Traffic Sign Maintenance Worker - Senior | 4,344 | 5,280 | 11511 | 1 | 1 | 1 | 1 |
| Road Maintenance | Traffic Sign Supervisor | 4,789 | 5,821 | 13214 | 1 | 1 | 1 | 1 |
| Road Maintenance | Traffic Sign Supervisor - Senior | 5,280 | 6,418 | 13215 | 1 | 1 | 1 | 1 |
| Road Maintenance | Tree Trimmer - Senior | 4,344 | 5,280 | 11521 | 1 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 87 | 87 | 87 | 87 |
| | Number of Funded Positions Recommended | | | | | | | 76 |
| | Number of Positions Filled 5-12-17 | | | | | | | 67 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 2.28 |
| <u>Placer County Transit (210100-06000)</u> | | | | | | | | |
| Placer County Transit | Administrative Dispatcher | 3,574 | 4,344 | 12506 | 1 | 1 | 1 | 1 |
| Placer County Transit | Bus Driver I/II | 2,667 | 3,940 | 11641 | 17 | 17 | 17 | 17 |
| Placer County Transit | Bus Driver I/II (Part Time) 50% | 2,667 | 3,940 | 11641 | 2 | 2 | 2 | 2 |
| Placer County Transit | Bus Driver - Senior | 3,752 | 4,561 | 11643 | 1 | 1 | 2 | 2 |
| Placer County Transit | Equipment Service Worker I/II | 3,483 | 4,668 | 11602 | 1 | 1 | 0 | 0 |
| Placer County Transit | Planner - Assistant/Associate | 5,146 | 7,076 | 14222 | 1 | 1 | 1 | 1 |
| Placer County Transit | Public Works Manager | 8,478 | 10,303 | 13875 | 1 | 1 | 1 | 1 |
| Placer County Transit | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 1 | 1 |
| Placer County Transit | Transportation Systems Supervisor - Senior | 6,418 | 7,801 | 13251 | 1 | 1 | 1 | 1 |
| Placer County Transit | Transportation Supervisor | 4,234 | 5,146 | 13250 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 27 | 27 | 27 | 27 |
| | Number of Funded Positions Recommended | | | | | | | 27 |
| | Number of Positions Filled 5-12-17 | | | | | | | 26 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 1.9 |
| <u>Tahoe Area Regional Transit (210120-06020)</u> | | | | | | | | |
| Tahoe Area Regional Transit | Administrative Dispatcher | 3,574 | 4,344 | 12506 | 1 | 1 | 1 | 1 |
| Tahoe Area Regional Transit | Bus Driver I/II | 2,667 | 3,940 | 11641 | 19 | 19 | 23 | 22 |
| Tahoe Area Regional Transit | Bus Driver - Senior | 3,752 | 4,561 | 11643 | 2 | 2 | 2 | 2 |
| Tahoe Area Regional Transit | Transportation Supervisor | 4,234 | 5,146 | 13250 | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 23 | 23 | 27 | 26 |
| | Number of Funded Positions Recommended | | | | | | | 24 |
| | Number of Positions Filled 5-12-17 | | | | | | | 23 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 1.11 |
| | Department Total Allocated Positions | | | | 446 | 448 | 443 | 442 |
| | Number of Funded Positions Recommended | | | | | | | 360 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 320 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 11.67 |
| <u>Sheriff Administration & Support (110-21930)</u> | | | | | | | | |
| Admin & Support | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 3 | 3 | 3 | 3 |
| Admin & Support | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 0 | 0 | 1 | 1 |
| Admin & Support | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 2 | 2 | 2 | 2 |
| Admin & Support | Accounting Technician | 3,940 | 4,789 | 12406 | 2 | 2 | 1 | 1 |
| Admin & Support | Administrative Clerk - Senior | 3,241 | 3,940 | 12204 | 2 | 2 | 2 | 2 |
| Admin & Support | Administrative Services Manager | 8,478 | 10,303 | 19807 | 1 | 1 | 1 | 1 |
| Admin & Support | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 2 | 2 | 2 | 2 |
| Admin & Support | Administrative Technician | 4,032 | 4,901 | 14915 | 4 | 4 | 4 | 4 |
| Admin & Support | Assistant Sheriff | 11,384 | 13,508 | 11733* | 1 | 1 | 1 | 1 |
| Admin & Support | Building Crafts Mechanic | 4,234 | 5,146 | 11411 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget

Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|---|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Admin & Support | Building Crafts Mechanic - Supervising Senior | 5,821 | 7,076 | 13113 | 1 | 1 | 1 | 1 |
| Admin & Support | Deputy Sheriff Trainee/I/II | 4,875 | 6,867 | 16322* | 1 | 1 | 1 | 1 |
| Admin & Support | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Admin & Support | Information Technology Analyst I/II | 5,958 | 7,984 | 15716 | 3 | 3 | 3 | 3 |
| Admin & Support | Information Technology Analyst - Senior | 7,242 | 8,802 | 15717 | 1 | 1 | 2 | 2 |
| Admin & Support | Information Technology Manager | 8,911 | 10,833 | 19862 | 1 | 1 | 1 | 1 |
| Admin & Support | Information Technology Specialist | 5,958 | 7,242 | 15711 | 2 | 2 | 2 | 2 |
| Admin & Support | Information Technology Supervisor | 8,063 | 9,804 | 19864 | 1 | 1 | 1 | 1 |
| Admin & Support | Information Technology Technician I/II | 4,446 | 5,958 | 15704 | 2 | 2 | 2 | 2 |
| Admin & Support | Sheriff-Coroner-Marshall | 13,074 | 15,893 | 19509 | 1 | 1 | 1 | 1 |
| Admin & Support | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 1 | 2 | 2 |
| Admin & Support | Undersheriff | 12,522 | 14,859 | 19888* | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 34 | 34 | 36 | 36 |
| | Number of Funded Positions Recommended | | | | | | | 35 |
| | Number of Positions Filled 5-12-17 | | | | | | | 32 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.94 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |
| <u>Sheriff Grants (110-21780)</u> | | | | | | | | |
| Grants | Deputy Sheriff Trainee/I/II | 4,875 | 6,867 | 16322* | 15 | 14 | 11 | 11 |
| Grants | Information Technology Analyst - Senior | 7,242 | 8,802 | 15717 | 1 | 1 | 0 | 0 |
| Grants | Sheriff's Sergeant | 6,819 | 8,272 | 13820* | 0 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 16 | 16 | 12 | 12 |
| | Number of Funded Positions Recommended | | | | | | | 11 |
| | Number of Positions Filled 5-12-17 | | | | | | | 15 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |
| <u>Sheriff Tahoe Operations (110-21790)</u> | | | | | | | | |
| Tahoe Operations | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 3 | 2 | 2 | 2 |
| Tahoe Operations | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Tahoe Operations | Community Service Officer I/II | 3,483 | 4,668 | 16610 | 1 | 1 | 1 | 1 |
| Tahoe Operations | Deputy Sheriff Trainee/I/II | 4,875 | 6,867 | 16322* | 32 | 32 | 32 | 32 |
| Tahoe Operations | Equipment Service Worker I/II | 3,483 | 4,668 | 11602 | 1 | 0 | 0 | 0 |
| Tahoe Operations | Evidence Technician I/II | 3,940 | 5,280 | 16403 | 1 | 1 | 1 | 1 |
| Tahoe Operations | Investigative Assistant | 4,344 | 5,280 | 15430 | 1 | 1 | 1 | 1 |
| Tahoe Operations | Sheriff's Captain | 9,601 | 11,671 | 13846* | 1 | 1 | 1 | 1 |
| Tahoe Operations | Sheriff's Lieutenant | 8,409 | 10,234 | 13828* | 2 | 2 | 2 | 2 |
| Tahoe Operations | Sheriff's Sergeant | 6,819 | 8,272 | 13820* | 7 | 7 | 7 | 7 |
| | Subtotal Allocated Positions | | | | 50 | 48 | 48 | 48 |
| | Number of Funded Positions Recommended | | | | | | | 45 |
| | Number of Positions Filled 5-12-17 | | | | | | | 39 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.94 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |
| <u>Sheriff Protection & Prevention (110-21800)</u> | | | | | | | | |
| Protection & Prevention | Administrative Secretary | 3,657 | 4,446 | 12308 | 3 | 3 | 3 | 3 |
| Protection & Prevention | Administrative Technician | 4,032 | 4,901 | 14915 | 1 | 0 | 0 | 0 |
| Protection & Prevention | Community Service Officer I/II | 3,483 | 4,668 | 16610 | 5 | 5 | 4 | 4 |
| Protection & Prevention | Crime Analyst I/II | 4,901 | 6,568 | 11764 | 0 | 1 | 1 | 1 |
| Protection & Prevention | Crime Analyst Senior | 5,958 | 7,242 | 11765 | 0 | 1 | 1 | 1 |
| Protection & Prevention | Deputy Sheriff Trainee/I/II | 4,875 | 6,867 | 16322* | 98 | 105 | 108 | 108 |
| Protection & Prevention | Investigative Assistant | 4,344 | 5,280 | 15430 | 1 | 1 | 1 | 1 |
| Protection & Prevention | Public Information Specialist | 5,146 | 6,256 | 11737 | 1 | 1 | 1 | 1 |
| Protection & Prevention | Sheriff's Captain | 9,601 | 11,671 | 13846* | 2 | 2 | 2 | 2 |
| Protection & Prevention | Sheriff's Lieutenant | 8,409 | 10,234 | 13828* | 5 | 5 | 5 | 5 |
| Protection & Prevention | Sheriff's Sergeant | 6,819 | 8,272 | 13820* | 19 | 20 | 20 | 20 |
| Protection & Prevention | Staff Services Analyst I/II | 4,901 | 6,568 | 14710 | 1 | 0 | 0 | 0 |
| | Subtotal Allocated Positions | | | | 136 | 144 | 146 | 146 |
| | Number of Funded Positions Recommended | | | | | | | 145 |
| | Number of Positions Filled 5-12-17 | | | | | | | 138 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.27 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |

FY 2017-18 Proposed Budget Position Allocation by Department / Appropriation and Division

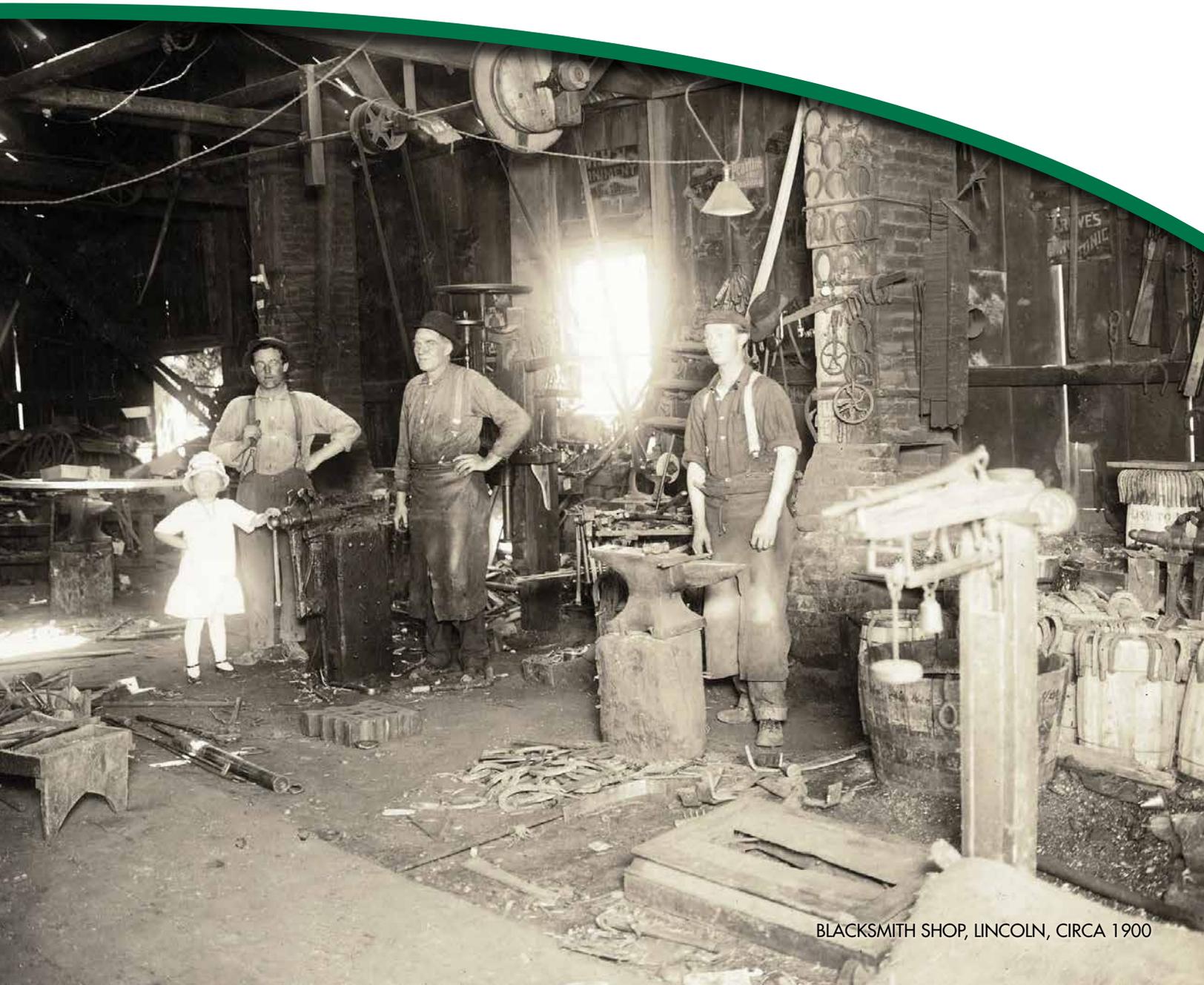
| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|---|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Sheriff Support Services (110-21950) | | | | | | | | |
| Support Services | Accounting Technician | 3,940 | 4,789 | 12406 | 2 | 2 | 2 | 2 |
| Support Services | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 8 | 10 | 9 | 9 |
| Support Services | Administrative Legal Clerk - Senior | 3,574 | 4,344 | 12354 | 3 | 3 | 3 | 3 |
| Support Services | Administrative Legal Supervisor | 4,137 | 5,029 | 12325 | 1 | 1 | 1 | 1 |
| Support Services | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Support Services | Chief Deputy Coroner | 6,819 | 8,272 | 11729* | 1 | 1 | 1 | 1 |
| Support Services | Dispatch Services Manager | 6,611 | 8,036 | 11743 | 1 | 1 | 1 | 1 |
| Support Services | Dispatch Services Supervisor | 5,309 | 6,453 | 16430 | 2 | 2 | 2 | 2 |
| Support Services | Equipment Service Worker I/II | 3,483 | 4,668 | 11602 | 2 | 3 | 3 | 3 |
| Support Services | Evidence Technician I/II | 3,940 | 5,280 | 16403 | 4 | 3 | 3 | 3 |
| Support Services | Evidence Technician - Supervising | 4,789 | 5,821 | 16405 | 1 | 1 | 1 | 1 |
| Support Services | Fleet Services Technician | 4,789 | 5,821 | 15577 | 1 | 1 | 1 | 1 |
| Support Services | Investigative Assistant | 4,344 | 5,280 | 15430 | 0 | 0 | 1 | 1 |
| Support Services | Physician | 13,005 | 15,808 | 19838 | 2 | 2 | 2 | 2 |
| Support Services | Public Safety Dispatcher I/II | 3,962 | 5,309 | 16426 | 18 | 18 | 18 | 18 |
| Support Services | Public Safety Dispatcher - Supervising | 4,815 | 5,853 | 16428 | 8 | 8 | 8 | 8 |
| Support Services | Sheriff's Captain | 9,601 | 11,671 | 13846* | 1 | 1 | 1 | 1 |
| Support Services | Sheriff's Lieutenant | 8,409 | 10,234 | 13828* | 1 | 1 | 1 | 1 |
| Support Services | Sheriff's Sergeant | 6,819 | 8,272 | 13820* | 1 | 1 | 1 | 1 |
| | Subtotal Allocated Positions | | | | 58 | 60 | 60 | 60 |
| | Number of Funded Positions Recommended | | | | | | | 57 |
| | Number of Positions Filled 5-12-17 | | | | | | | 54 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 6.51 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |
| Sheriff Jail Corrections & Detention (110-22000) | | | | | | | | |
| Jail Corrections | Accounting Technician | 3,940 | 4,789 | 12406 | 3 | 4 | 4 | 4 |
| Jail Corrections | Administrative Legal Clerk - Entry/Journey | 2,940 | 3,940 | 12352 | 34 | 47 | 47 | 47 |
| Jail Corrections | Administrative Legal Clerk - Senior | 3,574 | 4,344 | 12354 | 5 | 7 | 7 | 7 |
| Jail Corrections | Administrative Legal Supervisor | 4,137 | 5,029 | 12325 | 2 | 2 | 2 | 2 |
| Jail Corrections | Administrative Secretary | 3,657 | 4,446 | 12308 | 2 | 2 | 2 | 2 |
| Jail Corrections | Correctional Officer I/II | 3,946 | 5,289 | 16331 | 111 | 123 | 123 | 123 |
| Jail Corrections | Correctional Sergeant | 4,797 | 5,831 | 16332 | 8 | 10 | 10 | 10 |
| Jail Corrections | Correctional Support Program Manager | 5,054 | 6,145 | 16418 | 1 | 1 | 1 | 1 |
| Jail Corrections | Deputy Sheriff Trainee/I/II | 4,875 | 6,867 | 16322* | 56 | 57 | 57 | 57 |
| Jail Corrections | Sheriff's Captain | 9,601 | 11,671 | 13846* | 1 | 1 | 1 | 1 |
| Jail Corrections | Sheriff's Lieutenant | 8,409 | 10,234 | 13828* | 5 | 5 | 5 | 5 |
| Jail Corrections | Sheriff's Sergeant | 6,819 | 8,272 | 13820* | 11 | 10 | 10 | 10 |
| | Subtotal Allocated Positions | | | | 239 | 269 | 269 | 269 |
| | Number of Funded Positions Recommended | | | | | | | 267 |
| | Number of Positions Filled 5-12-17 | | | | | | | 258 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 15.89 |
| | * Salaries updated per Measure F Ord 5860-B, 2-21-17 | | | | | | | |
| | Department Total Allocated Positions | | | | 533 | 571 | 571 | 571 |
| | Number of Funded Positions Recommended | | | | | | | 560 |
| | Department Total Number of Positions Filled 5-12-17 | | | | | | | 536 |
| | Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | 24.55 |
| Treasurer-Tax Collector (100-10340) | | | | | | | | |
| Treasurer-Tax Collector | Account Clerk - Entry/Journey | 3,009 | 4,032 | 12403 | 5 | 5 | 5 | 5 |
| Treasurer-Tax Collector | Account Clerk - Senior | 3,483 | 4,234 | 12404 | 2 | 2 | 2 | 2 |
| Treasurer-Tax Collector | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 2 | 2 | 3 | 3 |
| Treasurer-Tax Collector | Accountant-Auditor - Senior | 5,821 | 7,076 | 14622 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Accounting Technician | 3,940 | 4,789 | 12406 | 7 | 7 | 7 | 7 |
| Treasurer-Tax Collector | Administrative Services Officer - Senior | 6,611 | 8,036 | 14703 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Assistant Treasurer-Tax Collector | 10,767 | 13,088 | 19823 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Chief Deputy Treasurer | 8,911 | 10,833 | 19820 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Executive Secretary | 4,032 | 4,901 | 12321 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Information Technology Specialist | 5,958 | 7,242 | 15711 | 1 | 1 | 1 | 1 |

FY 2017-18 Proposed Budget

Position Allocation by Department / Appropriation and Division

| Division | Classification | Monthly Salary Low Range | Monthly Salary High Range | Job Code | Actual Alloc 2015-16 | Actual Alloc 2016-17 | Dept Request 2017-18 | CEO Recom 2017-18 |
|--|--|--------------------------|---------------------------|----------|----------------------|----------------------|----------------------|-------------------|
| Treasurer-Tax Collector | Tax Collections Officer | 6,611 | 8,036 | 11727 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Treasurer-Tax Collector-Licenses Administrator | 12,218 | 14,851 | 19511 | 1 | 1 | 1 | 1 |
| Treasurer-Tax Collector | Treasurer-Tax Manager | 8,564 | 10,409 | 19795 | 3 | 3 | 4 | 4 |
| | Subtotal Allocated Positions | | | | 27 | 27 | 29 | 29 |
| | Number of Funded Positions Recommended | | | | | | | 29 |
| | Number of Positions Filled 5-12-17 | | | | | | | 25 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 0.00 |
| <u>mPower (235-02310)</u> | | | | | | | | |
| mPower | Accountant-Auditor I/II | 4,344 | 6,112 | 14625 | 1 | 1 | 1 | 1 |
| mPower | Administrative Technician | 4,032 | 4,901 | 14915 | 2 | 2 | 2 | 2 |
| mPower | mPower Program Manager | 7,450 | 9,053 | 11756 | 1 | 1 | 1 | 1 |
| mPower | mPower Program Specialist I/II | 4,668 | 6,256 | 11754 | 5 | 9 | 9 | 9 |
| mPower | mPower Program Specialist - Senior | 6,112 | 7,430 | 11755 | 2 | 2 | 2 | 2 |
| mPower | Public Information Specialist | 5,146 | 6,256 | 11737 | 1 | 1 | 0 | 0 |
| mPower | Treasurer-Tax Manager | 8,564 | 10,409 | 19795 | 0 | 1 | 2 | 2 |
| | Subtotal Allocated Positions | | | | 12 | 17 | 17 | 17 |
| | Number of Funded Positions Recommended | | | | | | | 13 |
| | Number of Positions Filled 5-12-17 | | | | | | | 7 |
| | Number of Extra Help FTEs 5-12-17 | | | | | | | 1.3 |
| Department Total Allocated Positions | | | | | 39 | 44 | 46 | 46 |
| Number of Funded Positions Recommended | | | | | | | | 42 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 32 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 1.30 |
| <u>Veterans Service Office (100-53650)</u> | | | | | | | | |
| Veterans Service Officer | Administrative Secretary | 3,657 | 4,446 | 12308 | 1 | 1 | 1 | 1 |
| Veterans Service Officer | Assistant Veterans Service Officer | 4,234 | 5,146 | 14409 | 1 | 1 | 1 | 1 |
| Veterans Service Officer | Client Services Program Specialist I/II/Senior | 3,403 | 5,029 | 15544 | 1 | 1 | 1 | 1 |
| Veterans Service Officer | Veterans Service Officer | 6,285 | 7,641 | 19913 | 1 | 1 | 1 | 1 |
| Department Total Allocated Positions | | | | | 4 | 4 | 4 | 4 |
| Number of Funded Positions Recommended | | | | | | | | 4 |
| Department Total Number of Positions Filled 5-12-17 | | | | | | | | 4 |
| Department Total Number of Extra Help FTEs 5-12-17 | | | | | | | | 0.42 |
| TOTAL ALL ALLOCATED POSITIONS | | | | | 2,841 | 2,899 | 2,926 | 2,894 |
| TOTAL ALL FUNDED POSITIONS RECOMMENDED | | | | | | | | 2,630 |
| TOTAL ALL ALLOCATED POSITIONS FILLED 5-12-17 | | | | | | | | 2,403 |
| TOTAL ALL EXTRA HELP FTEs 5-12-17 | | | | | | | | 85.40 |

Budget Schedules



BLACKSMITH SHOP, LINCOLN, CIRCA 1900

County of Placer
 All Funds Summary
 Fiscal Year 2017-18

| Fund Name | Total Financing Sources | | | | Total Financing Uses | | |
|--------------------------------------|--------------------------------------|-------------------------------------|------------------------------|-------------------------|-----------------------|-------------------------------------|-----------------------|
| | Fund Balance Available June 30, 2017 | Decreases to Obligated Fund Balance | Additional Financing Sources | Total Financing Sources | Financing Uses | Increases to Obligated Fund Balance | Total Financing Uses |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Governmental Funds | | | | | | | |
| General Fund | \$ 27,634,384 | \$ | \$ 431,697,285 | \$ 459,331,669 | \$ 459,331,669 | \$ | \$ 459,331,669 |
| Special Revenue Funds | 8,242,768 | 232,500 | 260,747,470 | 269,222,738 | 269,222,738 | | 269,222,738 |
| Capital Project Funds | 4,494,405 | | 59,287,630 | 63,782,035 | 63,782,035 | | 63,782,035 |
| Debt Service Funds | | | 4,158,664 | 4,158,664 | 4,158,664 | | 4,158,664 |
| Total Governmental Funds | \$ 40,371,557 | \$ 232,500 | \$ 755,891,049 | \$ 796,495,106 | \$ 796,495,106 | \$ | \$ 796,495,106 |
| Other Funds | | | | | | | |
| Internal Service Funds | \$ | \$ 1,643,005 | \$ 97,422,813 | \$ 99,065,818 | \$ 99,065,818 | \$ | \$ 99,065,818 |
| Enterprise Funds | | | 25,663,651 | 25,663,651 | 22,405,230 | 3,258,421 | 25,663,651 |
| Special Districts and Other Agencies | | 4,033,144 | 31,238,783 | 35,271,927 | 33,691,324 | 1,580,603 | 35,271,927 |
| Total Other Funds | \$ | \$ 5,676,149 | \$ 154,325,247 | \$ 160,001,396 | \$ 155,162,372 | \$ 4,839,024 | \$ 160,001,396 |
| Total All Funds | \$ 40,371,557 | \$ 5,908,649 | \$ 910,216,296 | \$ 956,496,502 | \$ 951,657,478 | \$ 4,839,024 | \$ 956,496,502 |

County of Placer
 Governmental Funds Summary
 Fiscal Year 2017-18

| Fund Name | Total Financing Sources | | | | Total Financing Uses | | |
|--|--------------------------------------|-------------------------------------|------------------------------|-------------------------|-----------------------|-------------------------------------|-----------------------|
| | Fund Balance Available June 30, 2017 | Decreases to Obligated Fund Balance | Additional Financing Sources | Total Financing Sources | Financing Uses | Increases to Obligated Fund Balance | Total Financing Uses |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| General Fund | | | | | | | |
| 100 General Fund | \$ 27,634,384 | \$ | \$ 431,697,285 | \$ 459,331,669 | \$ 459,331,669 | \$ | \$ 459,331,669 |
| Total General Fund | \$ 27,634,384 | \$ | \$ 431,697,285 | \$ 459,331,669 | \$ 459,331,669 | \$ | \$ 459,331,669 |
| Special Revenue Funds | | | | | | | |
| 103 Placer County Housing Authority Fund | \$ 95,211 | \$ | \$ 2,361,160 | \$ 2,456,371 | \$ 2,456,371 | \$ | \$ 2,456,371 |
| 104 Community Revitalization Fund | | | 175,337 | 175,337 | 175,337 | | 175,337 |
| 106 Low & Moderate Income Housing Asset Fund | | 232,500 | 861,588 | 1,094,088 | 1,094,088 | | 1,094,088 |
| 107 Special Aviation Fund | 2,500 | | 10,000 | 12,500 | 12,500 | | 12,500 |
| 110 Public Safety Operations Fund | 5,668,574 | | 176,475,348 | 182,143,922 | 182,143,922 | | 182,143,922 |
| 111 DMV Special Collections Fund | 1,198,094 | | 809,764 | 2,007,858 | 2,007,858 | | 2,007,858 |
| 120 Public Ways & Facilities Fund | | | 58,396,272 | 58,396,272 | 58,396,272 | | 58,396,272 |
| 130 Fish and Game Fund | 335 | | 11,200 | 11,535 | 11,535 | | 11,535 |
| 145 Lake Tahoe Tourism and Promotions | 482,781 | | 9,465,000 | 9,947,781 | 9,947,781 | | 9,947,781 |
| 150 Open Space Fund | 553 | | 450,000 | 450,553 | 450,553 | | 450,553 |
| 160 County Library Fund | 298,344 | | 7,727,272 | 8,025,616 | 8,025,616 | | 8,025,616 |
| 170 Fire Protection Fund | 496,376 | | 4,004,529 | 4,500,905 | 4,500,905 | | 4,500,905 |
| Total Special Revenue Funds | \$ 8,242,768 | \$ 232,500 | \$ 260,747,470 | \$ 269,222,738 | \$ 269,222,738 | \$ | \$ 269,222,738 |
| Capital Project Funds | | | | | | | |
| 140 Capital Projects Fund | \$ 4,494,405 | \$ | \$ 59,287,630 | \$ 63,782,035 | \$ 63,782,035 | \$ | \$ 63,782,035 |
| Total Capital Project Funds | \$ 4,494,405 | \$ | \$ 59,287,630 | \$ 63,782,035 | \$ 63,782,035 | \$ | \$ 63,782,035 |
| Debt Service Funds | | | | | | | |
| 190 Debt Service Fund | \$ | \$ | \$ 4,158,664 | \$ 4,158,664 | \$ 4,158,664 | \$ | \$ 4,158,664 |
| Total Debt Service Funds | \$ | \$ | \$ 4,158,664 | \$ 4,158,664 | \$ 4,158,664 | \$ | \$ 4,158,664 |
| Total Governmental Funds | \$ 40,371,557 | \$ 232,500 | \$ 755,891,049 | \$ 796,495,106 | \$ 796,495,106 | \$ | \$ 796,495,106 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

County of Placer
 Reserves/Designations - By Governmental Funds
 Fiscal Year 2017-18

| Description | Obligated Fund Balance June 30, 2017 | Decreases or Cancellations | | Increases or New Obligated Fund Balance | | Total Obligated Fund Balance for the Budget Year |
|---|--------------------------------------|----------------------------|-------------------------------------|---|-------------------------------------|--|
| | | Recommended | Adopted by the Board of Supervisors | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| General Fund | | | | | | |
| Nonspendable-Adv Rec | \$ 440,000 | | | | | \$ 440,000 |
| Nonspendable-Inventories | 45,781 | | | | | 45,781 |
| Assigned-Imprest Cash | 6,810 | | | | | 6,810 |
| Committed-General Reserve | 12,044,105 | | | | | 12,044,105 |
| Committed-Mandated Cost | 5,030,038 | | | | | 5,030,038 |
| Committed-Capital Assets | 30,355,228 | | | | | 30,355,228 |
| Assigned-Conting | 815,714 | | | | | 815,714 |
| Committed Economic Uncertainties | 9,927,314 | | | | | 9,927,314 |
| Total General Fund | \$ 58,664,990 | | | | | \$ 58,664,990 |
| Special Revenue Funds | | | | | | |
| Community Revitalization Fund | | | | | | |
| Assigned-Conting | \$ 479,289 | | | | | \$ 479,289 |
| Low & Moderate Income Housing Asset Fund | | | | | | |
| Assigned-Conting | \$ 352,305 | 232,500 | | | | \$ 119,805 |
| Special Aviation Fund | | | | | | |
| Assigned-Conting | \$ 63,217 | | | | | \$ 63,217 |
| Public Safety Operations Fund | | | | | | |
| Assigned-Imprest Cash | \$ 43,368 | | | | | \$ 43,368 |
| Committed-Air Ops | 14,573 | | | | | 14,573 |
| Assigned-Conting | 7,850,663 | | | | | 7,850,663 |
| Assigned-Vehicle Replacement | 400,000 | | | | | 400,000 |
| Assigned-AB109 Growth | 511,543 | | | | | 511,543 |
| DMV Special Collections Fund | | | | | | |
| Assigned-Imprest Cash | \$ 2,500 | | | | | \$ 2,500 |
| Public Ways & Facilities Fund | | | | | | |
| Nonspendable-Inventories | \$ 708,858 | | | | | \$ 708,858 |
| Assigned-Conting | 2,137,280 | | | | | 2,137,280 |
| Committed-Tahoe Expan | 84,213 | | | | | 84,213 |
| Assigned-DPW CIP Reserve | 886,105 | | | | | 886,105 |
| Assigned-Right of Way | 522,855 | | | | | 522,855 |
| Fish and Game Fund | | | | | | |
| Assigned-Unfunded Liabilities | \$ 1,395 | | | | | \$ 1,395 |
| Assigned-Conting | 10,997 | | | | | 10,997 |
| Lake Tahoe Tourism and Promotions | | | | | | |
| Assigned-Capital Assets | \$ 250,624 | | | | | \$ 250,624 |

County of Placer
 Reserves/Designations - By Governmental Funds
 Fiscal Year 2017-18

| Description | 1 | 2 | Decreases or Cancellations | | Increases or New Obligated Fund Balance | | Total Obligated Fund Balance for the Budget Year |
|------------------------------------|---|---------------|----------------------------|----|---|----|--|
| | | | 3 | 4 | 5 | 6 | |
| | | 14,649 | | | | | 14,649 |
| Open Space Fund | | | | | | | |
| Committed-Open Space Acq | | \$ 3,784,007 | \$ | \$ | \$ | \$ | \$ 3,784,007 |
| County Library Fund | | | | | | | |
| Assigned-Imprest Cash | | \$ 1,000 | \$ | \$ | \$ | \$ | \$ 1,000 |
| Assigned-Capital Assets | | 350,750 | | | | | 350,750 |
| Assigned-Conting | | 450,122 | | | | | 450,122 |
| Fire Protection Fund | | | | | | | |
| Nonspendable-Adv Rec | | \$ 140,459 | \$ | \$ | \$ | \$ | \$ 140,459 |
| Assigned for Consolidation | | 410,979 | | | | | 410,979 |
| Committed-Capital Assets | | 2,415,772 | | | | | 2,415,772 |
| Assigned-Conting | | 1,006,722 | | | | | 1,006,722 |
| Total Special Revenue Funds | | \$ 22,894,245 | \$ 232,500 | \$ | \$ | \$ | \$ 22,661,745 |
| Capital Project Funds | | | | | | | |
| Capital Projects Fund | | | | | | | |
| Committed-Capital Assets | | \$ 1,781,529 | \$ | \$ | \$ | \$ | \$ 1,781,529 |
| Assigned-Conting | | 685,950 | | | | | 685,950 |
| Total Capital Project Funds | | \$ 2,467,479 | \$ | \$ | \$ | \$ | \$ 2,467,479 |
| Debt Service Funds | | | | | | | |
| Debt Service Fund | | | | | | | |
| Assigned-Conting | | \$ 677,616 | \$ | \$ | \$ | \$ | \$ 677,616 |
| Total Debt Service Funds | | \$ 677,616 | \$ | \$ | \$ | \$ | \$ 677,616 |
| Total Governmental Funds | | \$ 84,704,330 | \$ 232,500 | \$ | \$ | \$ | \$ 84,471,830 |

County of Placer
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2017-18

| Description | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--------------------------------------|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Summarization by Source | | | | |
| Taxes | \$ 202,105,515 | \$ 202,636,429 | \$ 212,186,000 | \$ |
| Licenses, Permits & Franchises | 10,111,914 | 9,761,005 | 10,448,460 | |
| Fines, Forfeits & Penalties | 10,288,689 | 10,419,494 | 10,343,124 | |
| Rev from Use of Money & Property | 6,758,571 | 2,190,694 | 2,420,914 | |
| Intergovernmental Revenue | 241,198,446 | 285,533,935 | 279,188,757 | |
| Charges for Services | 58,036,748 | 63,228,229 | 61,707,687 | |
| Donations | 418,392 | 336,791 | 335,040 | |
| Miscellaneous Revenues | 2,483,956 | 4,064,101 | 3,393,429 | |
| Other Financing Sources | 155,069,250 | 171,944,932 | 175,867,638 | |
| Total Summarization by Source | \$ 686,471,481 | \$ 750,115,610 | \$ 755,891,049 | \$ |

| Description | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Summarization by Fund | | | | |
| 100 General Fund | \$ 409,762,586 | \$ 418,671,468 | \$ 431,697,285 | \$ |
| 103 Placer County Housing Authority Fund | 2,002,963 | 2,258,304 | 2,361,160 | |
| 104 Community Revitalization Fund | 377,761 | 350,200 | 175,337 | |
| 106 Low & Moderate Income Housing Asset Fund | 85,486 | 843,922 | 861,588 | |
| 107 Special Aviation Fund | 11,399 | 10,000 | 10,000 | |
| 110 Public Safety Operations Fund | 156,539,704 | 168,369,787 | 176,475,348 | |
| 111 DMV Special Collections Fund | 802,246 | 778,202 | 809,764 | |
| 115 Gold Country Tourism and Promotions | 281,015 | | | |
| 120 Public Ways & Facilities Fund | 48,828,754 | 73,266,886 | 58,396,272 | |
| 130 Fish and Game Fund | 6,692 | 11,200 | 11,200 | |
| 145 Lake Tahoe Tourism and Promotions | 10,337,325 | 7,540,000 | 9,465,000 | |
| 150 Open Space Fund | 1,831,613 | 1,420,080 | 450,000 | |
| 160 County Library Fund | 6,550,591 | 6,873,407 | 7,727,272 | |
| 170 Fire Protection Fund | 3,990,459 | 3,809,676 | 4,004,529 | |
| 140 Capital Projects Fund | 40,932,876 | 61,770,894 | 59,287,630 | |
| 190 Debt Service Fund | 4,130,011 | 4,141,584 | 4,158,664 | |
| Total Summarization by Fund | \$ 686,471,481 | \$ 750,115,610 | \$ 755,891,049 | \$ |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------------|---|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| General Fund | | | | | | |
| 100 General Fund | | | | | | |
| 60 Taxes | | | | | | |
| | 601 | Property Taxes-Curr Sec | \$ 142,323,523 | \$ 148,292,400 | \$ 152,069,943 | \$ |
| | 602 | Property Taxes-Curr Unsec | 2,251,722 | 2,336,440 | 2,706,626 | |
| | 603 | Property Taxes-Pr Sec | 26,959 | (100,000) | (100,000) | |
| | 604 | Property Taxes-Pr Unsec | 38,667 | 47,000 | 35,000 | |
| | 605 | Supp Property Taxes-Curr | 2,952,206 | 2,740,000 | 2,900,000 | |
| | 606 | Suppl Prop Taxes-Prior | 4,618 | | | |
| | 607 | Sales and Use Taxes | 19,409,088 | 18,646,013 | 20,220,713 | |
| | 608 | Other Taxes | 11,202,885 | 9,234,000 | 10,491,474 | |
| | 625 | Property Taxes-Residual | 2,070,491 | 2,000,000 | 2,200,000 | |
| | 626 | Property Tax Passthrough | 2,646,173 | 2,600,000 | 2,990,000 | |
| | | Total Taxes | \$ 182,926,312 | \$ 185,795,853 | \$ 193,513,756 | \$ |
| 62 Licenses, Permits & Franchises | | | | | | |
| | 610 | Animal Licenses | \$ 259,726 | \$ 248,562 | \$ 246,000 | \$ |
| | 611 | Business Licenses | 2,074,476 | 1,912,950 | 1,985,993 | |
| | 612 | Construction Permits | 4,237,496 | 4,439,045 | 4,727,584 | |
| | 613 | Road Privileges & Permits | 110,499 | 91,783 | 108,000 | |
| | 615 | Franchises | 1,974,924 | 1,600,000 | 1,900,000 | |
| | 616 | Other Licenses & Permits | 1,372,493 | 1,379,872 | 1,392,090 | |
| | | Total Licenses, Permits & Franchises | \$ 10,029,614 | \$ 9,672,212 | \$ 10,359,667 | \$ |
| 64 Fines, Forfeits & Penalties | | | | | | |
| | 620 | Vehicle Code Fines | \$ 134,475 | \$ 122,645 | \$ 130,000 | \$ |
| | 621 | Other Court Fines | 4,181,440 | 4,277,290 | 4,235,978 | |
| | 622 | Forfeitures & Penalties | 471,616 | 1,211,499 | 1,183,486 | |
| | 623 | Penalties & Costs on Delinq Taxes | 5,368,612 | 4,530,000 | 4,520,000 | |
| | | Total Fines, Forfeits & Penalties | \$ 10,156,143 | \$ 10,141,434 | \$ 10,069,464 | \$ |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 4,389,922 | \$ 1,665,500 | \$ 2,012,000 | \$ |
| | 631 | Investment Income | 1,227,590 | | | |
| | 632 | Rents & Concessions | 70,798 | 17,631 | 17,631 | |
| | | Total Rev from Use of Money & Property | \$ 5,688,310 | \$ 1,683,131 | \$ 2,029,631 | \$ |
| 70 Intergovernmental Revenue | | | | | | |
| | 739 | SB90 Mandated Costs | \$ 32,722 | \$ 27,600 | \$ 2,500 | \$ |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | 124,210 | | | |
| 742 | | State-Motor Vehicle In-Lieu | | | | |
| 743 | | VLF Realignment | | 351,761 | | |
| 745 | | State-Public Assist Admin | 12,250,519 | 12,821,940 | 10,730,155 | |
| 746 | | State-Public Assist Programs | 6,656,908 | 6,166,088 | 5,021,082 | |
| 747 | | State-Health Admin | 146,044 | 90,261 | | |
| 748 | | State-Calif Children Services | 1,256,304 | 1,416,126 | 375,248 | |
| 750 | | State-Mental Health | 12,935,575 | 14,598,036 | 13,930,646 | |
| 751 | | State Hlth Realign | 2,089,530 | 3,099,743 | 2,617,494 | |
| 752 | | Other State-Health | 3,130,335 | 2,619,305 | 752,395 | |
| 753 | | State-Agriculture | 835,377 | 835,283 | 830,000 | |
| 754 | | State-Civil Defense | 822,804 | 1,093,748 | 909,223 | |
| 758 | | State-Disaster Relief | 91,561 | | | |
| 759 | | State-Veterans Affairs | 97,319 | 105,000 | 110,000 | |
| 760 | | Homeowner Property Tax Relief | 941,403 | 940,000 | 940,000 | |
| 762 | | State Aid-Prop 172 Public Safety | 1,155,358 | 1,426,956 | 1,006,322 | |
| 766 | | State mental Hlth Realign | 15,710,811 | 16,894,032 | 19,717,282 | |
| 767 | | State-Other | 2,760,253 | 2,532,756 | 4,304,617 | |
| 768 | | Federal-Public Asst-Admin | 46,290,488 | 50,829,369 | 49,617,577 | |
| 769 | | Federal-Public Asst-Pro | 17,551,593 | 24,467,027 | 26,802,662 | |
| 770 | | Federal-Health Admin | 7,509,797 | 8,511,653 | 7,394,929 | |
| 772 | | Federal-Disaster Relief | 201,686 | 201,686 | 201,643 | |
| 773 | | Federal-Forest Reserve Revenue | 93,541 | 176,419 | 39,240 | |
| 776 | | Federal-In Lieu Taxes | 750,372 | | | |
| 777 | | Federal-Other | 6,514,627 | 7,288,527 | 10,116,498 | |
| 778 | | Other In Lieu Revenues | 284,385 | 311,763 | 311,763 | |
| 779 | | Other Govt Agencies | 1,588,672 | 975,105 | 1,049,653 | |
| 781 | | State Alcohol and Drug Abuse | 221,599 | 229,581 | 284,384 | |
| 782 | | State Soc Svcs Realign | 5,143,289 | 4,703,400 | 4,509,500 | |
| Total Intergovernmental Revenue | | | \$ 147,187,082 | \$ 162,713,165 | \$ 161,574,813 | \$ |
| 80 | Charges for Services | | | | | |
| 801 | | Assessment & Tax Coll Fees | \$ | 4,471,700 | \$ | 4,575,837 |
| 802 | | Special Assessments | 1,079,696 | 817,000 | 867,846 | |
| 803 | | Auditing & Accg Fees | 218,623 | 178,424 | 181,459 | |
| 805 | | Election Services | 54,167 | 673,000 | 42,000 | |
| 806 | | Legal Services | 1,647,158 | 1,097,500 | 1,089,000 | |
| 807 | | Personnel Services | 19,908 | 44,854 | 10,200 | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------------|--|---|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | 808 Planning & Engineering Services | 2,836,145 | 2,804,944 | 2,713,766 | |
| | | 810 Agricultural Services | 88,708 | 165,000 | 170,000 | |
| | | 811 Civil Process Services | 12,740 | 13,000 | 13,000 | |
| | | 812 Court Fees & Costs | 271,380 | 291,063 | 291,064 | |
| | | 813 Estate Fees | 36,334 | 30,000 | 33,623 | |
| | | 814 Humane Services | 76,846 | 85,128 | 96,750 | |
| | | 815 Law Enforcement Services | 551 | | | |
| | | 816 Recording Fees | 3,540,728 | 2,755,645 | 3,400,223 | |
| | | 818 Health Fees | 445,982 | 408,953 | 448,308 | |
| | | 819 Mental Health Services | 139,806 | 159,101 | 95,100 | |
| | | 821 Sanitation Services | 120,532 | 100,000 | 100,000 | |
| | | 823 Institution Care & Services | 559,420 | 529,492 | 94,594 | |
| | | 826 Park & Recreation Services | 647,131 | 690,000 | 445,000 | |
| | | 827 Other Charges for Services | 15,665,595 | 6,446,457 | 8,807,528 | |
| | | 828 Interfund Revenue | 18,777,794 | 23,808,086 | 27,149,322 | |
| | | Total Charges for Services | \$ 50,767,990 | \$ 45,569,347 | \$ 50,624,620 | \$ |
| 81 | Donations | | | | | |
| | | 830 Donations | \$ 8,114 | \$ 9,791 | \$ 8,540 | \$ |
| | | Total Donations | \$ 8,114 | \$ 9,791 | \$ 8,540 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | | 851 Welfare Repayments | \$ | \$ 182,000 | \$ 159,000 | \$ |
| | | 852 Other Sales | 15,196 | 11,500 | 10,400 | |
| | | 853 Miscellaneous | 1,584,510 | 1,814,840 | 2,012,640 | |
| | | Total Miscellaneous Revenues | \$ 1,787,858 | \$ 2,008,340 | \$ 2,182,040 | \$ |
| 87 | Other Financing Sources | | | | | |
| | | 872 Sale of Capital Assets | \$ | \$ 14,506 | \$ 2,500 | \$ |
| | | 873 Transfers in | 1,129,457 | 1,078,195 | 1,332,254 | |
| | | 874 Long-Term Debt Proceeds | 67,200 | | | |
| | | Total Other Financing Sources | \$ 1,211,163 | \$ 1,078,195 | \$ 1,334,754 | \$ |
| | | Total General Fund Financing Sources | \$ 409,762,586 | \$ 418,671,468 | \$ 431,697,285 | \$ |
| 115 | Gold Country Tourism and Promotions | | | | | |
| 60 | Taxes | | | | | |
| | | 608 Other Taxes | \$ 278,468 | \$ | \$ | \$ |
| | | Total Taxes | \$ 278,468 | \$ | \$ | \$ |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|---------------------------|----------------------------|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 1,869 | \$ | \$ | \$ |
| | 631 | Investment Income | 678 | | | |
| Total Rev from Use of Money & Property | | | \$ 2,547 | \$ | \$ | \$ |
| Total Gold Country Tourism and Promotions Financing Sources | | | | | | |
| | | | \$ 281,015 | \$ | \$ | \$ |
| Total General Fund Financing Sources | | | \$ 410,043,601 | \$ 418,671,468 | \$ 431,697,285 | \$ |
| Special Revenue Funds | | | | | | |
| 103 Placer County Housing Authority Fund | | | | | | |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 4,135 | \$ 5,000 | \$ 5,300 | \$ |
| | 631 | Investment Income | 399 | 200 | | |
| Total Rev from Use of Money & Property | | | \$ 4,534 | \$ 5,200 | \$ 5,300 | \$ |
| 70 Intergovernmental Revenue | | | | | | |
| | 769 | Federal-Public Asst-Pro | \$ 1,945,051 | \$ 2,175,000 | \$ 2,276,512 | \$ |
| | 779 | Other Govt Agencies | 53,378 | | 29,348 | |
| Total Intergovernmental Revenue | | | \$ 1,998,429 | \$ 2,175,000 | \$ 2,305,860 | \$ |
| 87 Other Financing Sources | | | | | | |
| | 873 | Transfers in | \$ | \$ 78,104 | \$ 50,000 | \$ |
| Total Other Financing Sources | | | \$ | \$ 78,104 | \$ 50,000 | \$ |
| Total Placer County Housing Authority Fund Financing Sources | | | \$ 2,002,963 | \$ 2,258,304 | \$ 2,361,160 | \$ |
| 104 Community Revitalization Fund | | | | | | |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 4,853 | \$ | \$ | \$ |
| | 631 | Investment Income | 256 | | | |
| Total Rev from Use of Money & Property | | | \$ 5,109 | \$ | \$ | \$ |
| 70 Intergovernmental Revenue | | | | | | |
| | 777 | Federal-Other | \$ 109,771 | \$ 150,200 | \$ 101,200 | \$ |
| Total Intergovernmental Revenue | | | \$ 109,771 | \$ 150,200 | \$ 101,200 | \$ |
| 80 Charges for Services | | | | | | |
| | 827 | Other Charges for Services | \$ 262,881 | \$ 200,000 | \$ 74,137 | \$ |
| Total Charges for Services | | | \$ 262,881 | \$ 200,000 | \$ 74,137 | \$ |

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|---------------------------|---|-------------------|-------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total Community Revitalization Fund Financing Sources | | | \$ 377,761 | \$ 350,200 | \$ 175,337 | \$ |
| 106 Low & Moderate Income Housing Asset Fund | | | | | | |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 5,545 | \$ 4,500 | \$ 5,500 | \$ |
| | 631 | Investment Income | 2,710 | | | |
| | | Total Rev from Use of Money & Property | \$ 8,255 | \$ 4,500 | \$ 5,500 | \$ |
| 80 Charges for Services | | | | | | |
| | 827 | Other Charges for Services | \$ 7,997 | \$ 64,484 | \$ 10,000 | \$ |
| | | Total Charges for Services | \$ 7,997 | \$ 64,484 | \$ 10,000 | \$ |
| 87 Other Financing Sources | | | | | | |
| | 873 | Transfers in | \$ 69,234 | \$ 774,938 | \$ 846,088 | \$ |
| | | Total Other Financing Sources | \$ 69,234 | \$ 774,938 | \$ 846,088 | \$ |
| Total Low & Moderate Income Housing Asset Fund Financing Sources | | | \$ 85,486 | \$ 843,922 | \$ 861,588 | \$ |
| 107 Special Aviation Fund | | | | | | |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 915 | \$ | \$ | \$ |
| | 631 | Investment Income | 484 | | | |
| | | Total Rev from Use of Money & Property | \$ 1,399 | \$ | \$ | \$ |
| 70 Intergovernmental Revenue | | | | | | |
| | 740 | State-Aviation | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ |
| | | Total Intergovernmental Revenue | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ |
| Total Special Aviation Fund Financing Sources | | | \$ 11,399 | \$ 10,000 | \$ 10,000 | \$ |
| 110 Public Safety Operations Fund | | | | | | |
| 60 Taxes | | | | | | |
| | 602 | Property Taxes-Curr Unsec | \$ 188,800 | \$ 176,056 | \$ 191,297 | \$ |
| | | Total Taxes | \$ 188,800 | \$ 176,056 | \$ 191,297 | \$ |
| 62 Licenses, Permits & Franchises | | | | | | |
| | 616 | Other Licenses & Permits | \$ 28,933 | \$ 28,793 | \$ 28,793 | \$ |
| | | Total Licenses, Permits & Franchises | \$ 28,933 | \$ 28,793 | \$ 28,793 | \$ |
| 64 Fines, Forfeits & Penalties | | | | | | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|-----------|---|---|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 620 | Vehicle Code Fines | \$ 70,838 | \$ 95,000 | \$ 95,000 | \$ |
| | 621 | Other Court Fines | 4,170 | 40,560 | 40,560 | |
| | 622 | Forfeitures & Penalties | (68,305) | 2,500 | 2,500 | |
| | | Total Fines, Forfeits & Penalties | \$ 6,703 | \$ 138,060 | \$ 138,060 | \$ |
| 66 | Rev from Use of Money & Property | | \$ | \$ | \$ | \$ |
| | 630 | Interest | 211,977 | | | |
| | 631 | Investment Income | 130,481 | | | |
| | | Total Rev from Use of Money & Property | \$ 342,458 | \$ | \$ | \$ |
| 70 | Intergovernmental Revenue | | \$ | \$ | \$ | \$ |
| | 739 | SB90 Mandated Costs | 78,938 | | | |
| | 746 | State-Public Assist Programs | 2,154 | | | |
| | 762 | State Act-Prop 172 Public Safety | 49,302,070 | 46,873,812 | 51,298,588 | |
| | 764 | Peace Officers Standards & Trng | 47,584 | 40,000 | 40,000 | |
| | 767 | State-Other | 5,855,969 | 5,313,769 | 5,631,865 | |
| | 768 | Federal-Public Asst-Admin | 33,437 | 519,000 | 519,000 | |
| | 777 | Federal-Other | 1,393,621 | 1,130,239 | 992,542 | |
| | 779 | Other Govt Agencies | 5,009,035 | 5,071,714 | 4,554,870 | |
| | | Total Intergovernmental Revenue | \$ 61,722,808 | \$ 58,948,534 | \$ 63,036,865 | \$ |
| 80 | Charges for Services | | \$ | \$ | \$ | \$ |
| | 806 | Legal Services | 6,587 | 20,000 | 10,000 | |
| | 811 | Civil Process Services | 88,853 | 105,086 | 105,086 | |
| | 815 | Law Enforcement Services | 5,127,047 | 5,334,914 | 6,209,607 | |
| | 818 | Health Fees | 8,663 | 10,000 | 10,000 | |
| | 823 | Institution Care & Services | 425,459 | 375,000 | 250,000 | |
| | 827 | Other Charges for Services | 987,715 | 893,857 | 923,662 | |
| | | Total Charges for Services | \$ 6,644,324 | \$ 6,738,857 | \$ 7,508,355 | \$ |
| 81 | Donations | | \$ | \$ | \$ | \$ |
| | 830 | Donations | 15,630 | 15,000 | | |
| | | Total Donations | \$ 15,630 | \$ 15,000 | \$ | \$ |
| 85 | Miscellaneous Revenues | | \$ | \$ | \$ | \$ |
| | 852 | Other Sales | 2 | | | |
| | 853 | Miscellaneous | 615,186 | 1,728,007 | 687,038 | |
| | | Total Miscellaneous Revenues | \$ 615,188 | \$ 1,728,007 | \$ 687,038 | \$ |
| 87 | Other Financing Sources | | \$ | \$ | \$ | \$ |
| | 872 | Sale of Capital Assets | 109,004 | 126,400 | 126,400 | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------------|---|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 873 | Transfers in | 86,665,413 | 100,470,080 | 104,758,540 | |
| | 874 | Long-Term Debt Proceeds | 200,443 | | | |
| | | Total Other Financing Sources | \$ 86,974,860 | \$ 100,596,480 | \$ 104,884,940 | \$ |
| | | Total Public Safety Operations Fund Financing Sources | \$ 156,539,704 | \$ 168,369,787 | \$ 176,475,348 | \$ |
| 111 | DMV Special Collections Fund | | | | | |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | 16,907 | 15,783 | 15,783 | |
| | 631 | Investment Income | 11,176 | | | |
| | | Total Rev from Use of Money & Property | \$ 28,083 | \$ 15,783 | \$ 15,783 | \$ |
| 70 | Intergovernmental Revenue | | | | | |
| | 720 | DMV Special Collection | 774,163 | 762,419 | 793,981 | |
| | | Total Intergovernmental Revenue | \$ 774,163 | \$ 762,419 | \$ 793,981 | \$ |
| | | Total DMV Special Collections Fund Financing Sources | \$ 802,246 | \$ 778,202 | \$ 809,764 | \$ |
| 120 | Public Ways & Facilities Fund | | | | | |
| 60 | Taxes | | | | | |
| | 607 | Sales and Use Taxes | 2,000,000 | 2,500,000 | 2,100,000 | |
| | | Total Taxes | \$ 2,000,000 | \$ 2,500,000 | \$ 2,100,000 | \$ |
| 62 | Licenses, Permits & Franchises | | | | | |
| | 613 | Road Privileges & Permits | 53,367 | 60,000 | 60,000 | |
| | | Total Licenses, Permits & Franchises | \$ 53,367 | \$ 60,000 | \$ 60,000 | \$ |
| 64 | Fines, Forfeits & Penalties | | | | | |
| | 620 | Vehicle Code Fines | 10,590 | 10,000 | 10,600 | |
| | | Total Fines, Forfeits & Penalties | \$ 10,590 | \$ 10,000 | \$ 10,600 | \$ |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | 106,096 | 150,000 | 50,000 | |
| | 631 | Investment Income | 72,332 | 40,000 | 7,700 | |
| | | Total Rev from Use of Money & Property | \$ 178,428 | \$ 190,000 | \$ 57,700 | \$ |
| 70 | Intergovernmental Revenue | | | | | |
| | 741 | State-Highway Users Tax | 10,563,791 | 9,899,232 | 10,410,199 | |
| | 744 | Other State-in Lieu taxes | 100,000 | | 100,000 | |
| | 755 | State-Construction | 2,459,475 | 8,404,000 | 1,974,000 | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------------|---|--|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 771 | Federal-Construction | 12,494,190 | 28,489,328 | 25,412,365 | |
| | 773 | Federal-Forest Reserve Revenue | 303,664 | 320,000 | 200,000 | |
| | 777 | Federal-Other | 467,169 | 2,990,048 | 2,669,861 | |
| | | Total Intergovernmental Revenue | \$ 26,388,289 | \$ 50,102,608 | \$ 40,766,425 | \$ |
| 80 | Charges for Services | | | | | |
| | 808 | Planning & Engineering Services | \$ 117,134 | \$ | \$ 117,192 | \$ |
| | 815 | Law Enforcement Services | 4,608 | | | |
| | 817 | Road & Street Services | (283,262) | 9,357,374 | 2,338,705 | |
| | 827 | Other Charges for Services | 272,888 | 1,036,000 | 852,000 | |
| | | Total Charges for Services | \$ 111,368 | \$ 10,393,374 | \$ 3,307,897 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | 853 | Miscellaneous | \$ 45,926 | \$ 327,254 | \$ 335,000 | \$ |
| | | Total Miscellaneous Revenues | \$ 45,926 | \$ 327,254 | \$ 335,000 | \$ |
| 87 | Other Financing Sources | | | | | |
| | 872 | Sale of Capital Assets | \$ 75,838 | \$ 60,000 | \$ 60,000 | \$ |
| | 873 | Transfers in | 19,964,948 | 9,623,650 | 11,698,650 | |
| | | Total Other Financing Sources | \$ 20,040,786 | \$ 9,683,650 | \$ 11,758,650 | \$ |
| | | Total Public Ways & Facilities Fund Financing Sources | \$ 48,828,754 | \$ 73,266,886 | \$ 58,396,272 | \$ |
| 130 | Fish and Game Fund | | | | | |
| 64 | Fines, Forfeits & Penalties | | | | | |
| | 621 | Other Court Fines | \$ 910 | \$ 3,000 | \$ 3,000 | \$ |
| | 622 | Forfeitures & Penalties | 545 | 2,000 | 2,000 | |
| | | Total Fines, Forfeits & Penalties | \$ 1,455 | \$ 5,000 | \$ 5,000 | \$ |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | \$ 155 | \$ 200 | \$ 200 | \$ |
| | 631 | Investment Income | 82 | | | |
| | | Total Rev from Use of Money & Property | \$ 237 | \$ 200 | \$ 200 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | 853 | Miscellaneous | \$ 1,000 | \$ | \$ | \$ |
| | | Total Miscellaneous Revenues | \$ 1,000 | \$ | \$ | \$ |
| 87 | Other Financing Sources | | | | | |
| | 873 | Transfers in | \$ 4,000 | \$ 6,000 | \$ 6,000 | \$ |
| | | Total Other Financing Sources | \$ 4,000 | \$ 6,000 | \$ 6,000 | \$ |

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|----------------|-------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total Fish and Game Fund Financing Sources | | | \$ 6,692 | \$ 11,200 | \$ 11,200 | \$ |
| 145 Lake Tahoe Tourism and Promotions | | | | | | |
| 60 Taxes | | | | | | |
| | 608 | Other Taxes | \$ 10,221,969 | \$ 7,500,000 | \$ 9,415,000 | \$ |
| Total Taxes | | | \$ 10,221,969 | \$ 7,500,000 | \$ 9,415,000 | \$ |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 65,465 | \$ 40,000 | \$ 50,000 | \$ |
| | 631 | Investment Income | 49,891 | | | |
| Total Rev from Use of Money & Property | | | \$ 115,356 | \$ 40,000 | \$ 50,000 | \$ |
| Total Lake Tahoe Tourism and Promotions Financing Sources | | | \$ 10,337,325 | \$ 7,540,000 | \$ 9,465,000 | \$ |
| 150 Open Space Fund | | | | | | |
| 66 Rev from Use of Money & Property | | | | | | |
| | 630 | Interest | \$ 40,300 | \$ 20,080 | \$ 50,000 | \$ |
| | 631 | Investment Income | 29,962 | | | |
| Total Rev from Use of Money & Property | | | \$ 70,262 | \$ 20,080 | \$ 50,000 | \$ |
| 81 Donations | | | | | | |
| | 830 | Donations | \$ 206,035 | \$ 200,000 | \$ 200,000 | \$ |
| Total Donations | | | \$ 206,035 | \$ 200,000 | \$ 200,000 | \$ |
| 87 Other Financing Sources | | | | | | |
| | 873 | Transfers in | \$ 1,555,316 | \$ 1,200,000 | \$ 200,000 | \$ |
| Total Other Financing Sources | | | \$ 1,555,316 | \$ 1,200,000 | \$ 200,000 | \$ |
| Total Open Space Fund Financing Sources | | | \$ 1,831,613 | \$ 1,420,080 | \$ 450,000 | \$ |
| 160 County Library Fund | | | | | | |
| 60 Taxes | | | | | | |
| | 601 | Property Taxes-Curr Sec | \$ 4,377,450 | \$ 4,566,652 | \$ 4,745,969 | \$ |
| | 602 | Property Taxes-Curr Unsec | 98,845 | 98,482 | 98,482 | |
| | 603 | Property Taxes-Pr Sec | (812) | (5,100) | (5,100) | |
| | 604 | Property Taxes-Pr Unsec | 1,550 | 1,522 | 1,522 | |
| | 605 | Suppl Property Taxes-Curr | 117,577 | 79,500 | 79,500 | |
| | 606 | Suppl Prop Taxes-Prior | 183 | 94 | 94 | |

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------------|---|--|------------------|-------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 608 | Other Taxes | 1,409 | 1,375 | 1,375 | |
| | 625 | Property Taxes-Residual | 96,529 | 90,000 | 90,000 | |
| | 626 | Property Tax Passthrough | 55,867 | 55,000 | 55,000 | |
| | | Total Taxes | 4,748,598 | 4,887,525 | 5,066,842 | \$ |
| 64 | Fines, Forfeits & Penalties | | | | | |
| | 622 | Forfeitures & Penalties | 113,798 | 125,000 | 120,000 | \$ |
| | | Total Fines, Forfeits & Penalties | 113,798 | 125,000 | 120,000 | \$ |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | 6,726 | 7,000 | 7,000 | \$ |
| | 631 | Investment Income | 10,015 | | | |
| | 632 | Rents & Concessions | 15,483 | 16,000 | 16,000 | |
| | | Total Rev from Use of Money & Property | 32,224 | 23,000 | 23,000 | \$ |
| 70 | Intergovernmental Revenue | | | | | |
| | 760 | Homeowner Property Tax Relief | 38,110 | 38,596 | 38,596 | \$ |
| | 767 | State-Other | 30,790 | 29,000 | 20,000 | |
| | 779 | Other Govt Agencies | 12,000 | 12,000 | 12,000 | |
| | | Total Intergovernmental Revenue | 80,900 | 79,596 | 70,596 | \$ |
| 80 | Charges for Services | | | | | |
| | 825 | Library Services | 95,362 | 127,289 | | \$ |
| | 827 | Other Charges for Services | 14,184 | 14,500 | 14,000 | |
| | | Total Charges for Services | 109,546 | 141,789 | 14,000 | \$ |
| 81 | Donations | | | | | |
| | 830 | Donations | 188,613 | 92,000 | 106,500 | \$ |
| | | Total Donations | 188,613 | 92,000 | 106,500 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | 853 | Miscellaneous | 308 | 500 | | \$ |
| | | Total Miscellaneous Revenues | 308 | 500 | | \$ |
| 87 | Other Financing Sources | | | | | |
| | 873 | Transfers in | 1,276,604 | 1,523,997 | 2,326,334 | \$ |
| | | Total Other Financing Sources | 1,276,604 | 1,523,997 | 2,326,334 | \$ |
| | | Total County Library Fund Financing Sources | 6,550,591 | 6,873,407 | 7,727,272 | \$ |
| 170 | Fire Protection Fund | | | | | |
| | | 60 Taxes | | | | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|-----------|---|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 601 | Property Taxes-Curr Sec | \$ 1,591,836 | \$ 1,648,584 | \$ 1,764,428 | \$ |
| | 602 | Property Taxes-Curr Unsec | 35,848 | 35,311 | 41,577 | |
| | 603 | Property Taxes-Pr Sec | (299) | | | |
| | 604 | Property Taxes-Pr Unsec | 570 | | | |
| | 605 | Supp Property Taxes-Curr | 42,850 | 25,788 | 25,788 | |
| | 606 | Suppl Prop Taxes-Prior | 67 | | | |
| | 608 | Other Taxes | 449 | 1,244 | 1,244 | |
| | 625 | Property Taxes-Residual | 48,745 | 48,000 | 48,000 | |
| | 626 | Property Tax Passthrough | 21,302 | 18,068 | 18,068 | |
| | | Total Taxes | \$ 1,741,368 | \$ 1,776,995 | \$ 1,899,105 | \$ |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | \$ 63,474 | \$ 54,000 | \$ 54,000 | \$ |
| | 631 | Investment Income | 35,610 | | | |
| | | Total Rev from Use of Money & Property | \$ 99,084 | \$ 54,000 | \$ 54,000 | \$ |
| 70 | Intergovernmental Revenue | | | | | |
| | 760 | Homeowner Property Tax Relief | \$ 13,824 | \$ 14,000 | \$ 14,000 | \$ |
| | 762 | State Aid-Prop 172 Public Safety | 350,519 | 348,709 | 381,623 | |
| | 767 | State-Other | 54,787 | 10,000 | 10,000 | |
| | | Total Intergovernmental Revenue | \$ 419,130 | \$ 372,709 | \$ 405,623 | \$ |
| 80 | Charges for Services | | | | | |
| | 808 | Planning & Engineering Services | \$ 64,482 | \$ 55,000 | \$ 55,000 | \$ |
| | 827 | Other Charges for Services | 49,457 | 65,378 | 113,678 | |
| | | Total Charges for Services | \$ 113,939 | \$ 120,378 | \$ 168,678 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | 853 | Miscellaneous | \$ 7,740 | \$ | \$ | \$ |
| | | Total Miscellaneous Revenues | \$ 7,740 | \$ | \$ | \$ |
| 87 | Other Financing Sources | | | | | |
| | 873 | Transfers in | \$ 1,609,198 | \$ 1,485,594 | \$ 1,477,123 | \$ |
| | | Total Other Financing Sources | \$ 1,609,198 | \$ 1,485,594 | \$ 1,477,123 | \$ |
| | | Total Fire Protection Fund Financing Sources | \$ 3,990,459 | \$ 3,809,676 | \$ 4,004,529 | \$ |
| | | Total Special Revenue Funds Financing Sources | \$ 231,364,993 | \$ 265,531,664 | \$ 260,747,470 | \$ |
| | | Capital Project Funds | | | | |
| | 140 | Capital Projects Fund | | | | |

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------|----------------------------------|--|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 66 | Rev from Use of Money & Property | | | | | |
| | 630 | Interest | \$ 138,308 | \$ 150,000 | \$ 125,000 | \$ |
| | 631 | Investment Income | 36,674 | | | |
| | | Total Rev from Use of Money & Property | \$ 174,982 | \$ 150,000 | \$ 125,000 | \$ |
| 70 | Intergovernmental Revenue | | | | | |
| | 755 | State-Construction | \$ 254,150 | \$ 9,825,000 | \$ 9,728,691 | \$ |
| | 771 | Federal-Construction | 79,489 | 394,704 | 394,703 | |
| | 779 | Other Govt Agencies | 2,174,235 | | | |
| | | Total Intergovernmental Revenue | \$ 2,507,874 | \$ 10,219,704 | \$ 10,123,394 | \$ |
| 80 | Charges for Services | | | | | |
| | 827 | Other Charges for Services | \$ 18,703 | \$ | \$ | \$ |
| | | Total Charges for Services | \$ 18,703 | \$ | \$ | \$ |
| 81 | Donations | | | | | |
| | 830 | Donations | \$ | \$ 20,000 | \$ 20,000 | \$ |
| | | Total Donations | \$ | \$ 20,000 | \$ 20,000 | \$ |
| 85 | Miscellaneous Revenues | | | | | |
| | 853 | Miscellaneous | \$ 25,936 | \$ | \$ 189,351 | \$ |
| | | Total Miscellaneous Revenues | \$ 25,936 | \$ | \$ 189,351 | \$ |
| 87 | Other Financing Sources | | | | | |
| | 873 | Transfers in | \$ 38,205,381 | \$ 51,381,190 | \$ 48,829,885 | \$ |
| | | Total Other Financing Sources | \$ 38,205,381 | \$ 51,381,190 | \$ 48,829,885 | \$ |
| | | Total Capital Projects Fund Financing Sources | \$ 40,932,876 | \$ 61,770,894 | \$ 59,287,630 | \$ |
| | | Total Capital Project Funds Financing Sources | \$ 40,932,876 | \$ 61,770,894 | \$ 59,287,630 | \$ |
| 190 | Debt Service Fund | | | | | |
| | 66 | Rev from Use of Money & Property | | | | |
| | 630 | Interest | \$ 5,597 | \$ 4,800 | \$ 4,800 | \$ |
| | 631 | Investment Income | 1,706 | | | |
| | | Total Rev from Use of Money & Property | \$ 7,303 | \$ 4,800 | \$ 4,800 | \$ |
| 87 | Other Financing Sources | | | | | |
| | 873 | Transfers in | \$ 4,122,708 | \$ 4,136,784 | \$ 4,153,864 | \$ |
| | | Total Other Financing Sources | \$ 4,122,708 | \$ 4,136,784 | \$ 4,153,864 | \$ |

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2017-18

| Fund | Financing Source Category | Financing Source Account | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|---------------------------|--------------------------|----------------|-------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total Debt Service Fund Financing Sources | | | \$ 4,130,011 | \$ 4,141,584 | \$ 4,158,664 | \$ |
| Total Debt Service Funds Financing Sources | | | \$ 4,130,011 | \$ 4,141,584 | \$ 4,158,664 | \$ |
| TOTAL ALL FUNDS | | | \$ 686,471,481 | \$ 750,115,610 | \$ 755,891,049 | \$ |

County of Placer
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2017-18

| Description | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Summarization by Function | | | | |
| General | \$ 150,762,016 | \$ 181,030,047 | \$ 173,732,644 | \$ |
| Public Protection | 291,998,844 | 340,924,612 | 349,332,495 | |
| Public Ways and Facilities | 56,257,069 | 77,566,516 | 58,406,272 | |
| Health and Sanitation | 74,503,700 | 85,571,370 | 83,605,215 | |
| Public Assistance | 98,340,116 | 109,282,629 | 105,926,502 | |
| Education | 6,141,015 | 7,387,165 | 8,572,314 | |
| Recreation & Cultural Services | 5,722,659 | 5,867,939 | 6,008,500 | |
| Debt Services | 4,155,203 | 4,145,943 | 4,158,664 | |
| Total Financing Uses by Function | \$ 687,880,622 | \$ 811,776,221 | \$ 789,742,606 | \$ |
| Appropriation for Contingencies | | | | |
| 100 General Fund | \$ | \$ 6,750,000 | \$ 6,750,000 | \$ |
| 107 Special Aviation Fund | | 2,500 | 2,500 | |
| Total Appropriation for Contingencies | \$ | \$ 6,752,500 | \$ 6,752,500 | \$ |
| Subtotal Financing Uses | \$ 687,880,622 | \$ 818,528,721 | \$ 796,495,106 | \$ |
| Provisions for Reserves and Designations | | | | |
| Total Reserves and Designations | \$ | \$ | \$ | \$ |
| Total Financing Uses | \$ 687,880,622 | \$ 818,528,721 | \$ 796,495,106 | \$ |

County of Placer
 Summary of Financing Uses by Function and Fund
 Governmental Funds
 Fiscal Year 2017-18

| Description | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Summarization by Fund | | | | |
| 100 General Fund | \$ 404,994,212 | \$ 451,817,759 | \$ 459,331,669 | \$ |
| 115 Gold Country Tourism and Promotions | 237,353 | 91,482 | | |
| 103 Placer County Housing Authority Fund | 2,220,408 | 2,452,192 | 2,456,371 | |
| 104 Community Revitalization Fund | 91,624 | 350,200 | 175,337 | |
| 106 Low & Moderate Income Housing Asset Fund | 113,978 | 843,835 | 1,094,088 | |
| 107 Special Aviation Fund | 3,522 | 27,500 | 12,500 | |
| 110 Public Safety Operations Fund | 160,308,352 | 180,428,666 | 182,143,922 | |
| 111 DMV Special Collections Fund | 747,681 | 2,007,570 | 2,007,858 | |
| 120 Public Ways & Facilities Fund | 56,236,913 | 77,541,516 | 58,396,272 | |
| 130 Fish and Game Fund | 6,107 | 11,190 | 11,535 | |
| 145 Lake Tahoe Tourism and Promotions | 6,928,273 | 8,460,739 | 9,947,781 | |
| 150 Open Space Fund | 274,121 | 1,795,352 | 450,553 | |
| 160 County Library Fund | 6,141,015 | 6,848,566 | 8,025,616 | |
| 170 Fire Protection Fund | 3,377,542 | 4,366,414 | 4,500,905 | |
| 140 Capital Projects Fund | 42,044,318 | 77,339,797 | 63,782,035 | |
| 190 Debt Service Fund | 4,155,203 | 4,145,943 | 4,158,664 | |
| Total Financing Uses | \$ 687,880,622 | \$ 818,528,721 | \$ 796,495,106 | \$ |

County of Placer
 Detail of Financing Uses by Function, Activity, and Budget Unit
 Governmental Funds
 Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| General | | | | |
| National Poll Discharge Elimination System | \$ 579,219 | \$ | \$ | \$ |
| Sheriff Tahoe Operations | 109,004 | | | |
| Sheriff Administration and Support | 5,485 | | | |
| Auburn/So Placer Support Svcs Sheriff | 11,472 | | | |
| Jail Corrections and Detention | 4,237,337 | | | |
| Veterans Service Officer | 545,792 | | | |
| Farm Advisor | 440,869 | | | |
| Total | \$ 5,929,178 | \$ | \$ | \$ |
| Legislative and Administrative | | | | |
| Appropriation for Contingencies-Fund 100 | \$ 11,576,990 | \$ 5,197,999 | \$ 7,466,285 | \$ |
| Board of Supervisors | 2,890,072 | 3,199,028 | 3,411,897 | |
| Clerk of the Board | 949,577 | 1,156,867 | 1,018,661 | |
| County Executive Office | 6,422,334 | 8,988,596 | 9,529,079 | |
| Community and Agency Support | 7,464,544 | 9,542,542 | 9,591,601 | |
| Total Legislative and Administrative | \$ 29,303,517 | \$ 28,085,032 | \$ 31,017,523 | \$ |
| Finance | | | | |
| Auditor-Controller | \$ 5,321,673 | \$ 5,958,681 | \$ 7,197,284 | \$ |
| Treasurer/Tax Collector | 4,182,016 | 4,964,168 | 5,321,217 | |
| Assessor | 12,801,291 | 13,407,749 | 13,694,326 | |
| Administrative Services | 4,499,684 | 4,851,228 | 5,162,848 | |
| Contribution to Other Debt Service | 3,238,274 | 3,457,350 | 3,429,430 | |
| Total Finance | \$ 30,042,938 | \$ 32,639,176 | \$ 34,805,105 | \$ |
| Counsel | | | | |
| County Counsel | \$ 2,476,265 | \$ 3,681,727 | \$ 3,727,169 | \$ |
| Total Counsel | \$ 2,476,265 | \$ 3,681,727 | \$ 3,727,169 | \$ |
| Personnel | | | | |
| Human Resource Services | \$ 3,016,667 | \$ 4,357,494 | \$ 4,794,374 | \$ |
| Organization Development Division | 729,210 | | | |
| Total Personnel | \$ 3,745,877 | \$ 4,357,494 | \$ 4,794,374 | \$ |
| Elections | | | | |
| County Clerk-Recorder | \$ 3,980,484 | \$ 4,431,788 | \$ 4,568,309 | \$ |
| Total Elections | \$ 3,980,484 | \$ 4,431,788 | \$ 4,568,309 | \$ |
| Property Management | | | | |
| Building Maintenance | \$ 1,939,893 | \$ | \$ | \$ |
| Property Management | 631,786 | 965,006 | 1,244,421 | |
| Capital Improvements | (237) | | | |

County of Placer
 Detail of Financing Uses by Function, Activity, and Budget Unit
 Governmental Funds
 Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Property Management (continued) | | | | |
| Facility Services Administration | 4,903 | | | |
| Parks & Grounds Maintenance | 42,524 | | | |
| Placer County Museum | 105,524 | | | |
| Total Property Management | \$ 2,724,393 | \$ 965,006 | \$ 1,244,421 | \$ |
| Plant Acquisition | | | | |
| Capital Improvements | \$ 42,041,573 | \$ 77,339,797 | \$ 63,782,035 | \$ |
| GF Contrib-Facilities and Infrastructure | 15,805,470 | 10,416,133 | 6,974,691 | |
| Facility Services Administration | 363 | | | |
| Total Plant Acquisition | \$ 57,847,406 | \$ 87,755,930 | \$ 70,756,726 | \$ |
| Promotion | | | | |
| Lake Tahoe Tourism and Promotions | \$ 6,928,273 | \$ 8,460,739 | \$ 9,947,781 | \$ |
| Gold Country Tourism and Promotions | 237,353 | 91,482 | | |
| Economic Development | 1,073,058 | 1,789,497 | 3,731,865 | |
| Total Promotion | \$ 8,238,684 | \$ 10,341,718 | \$ 13,679,646 | \$ |
| Other General | | | | |
| Building Maintenance | 30 | | | |
| Capital Improvements | 524 | | | |
| Facility Services Administration | 649,874 | 784,602 | 1,985,376 | |
| Public Works Administration | 895,423 | 925,778 | 1,033,432 | |
| Engineering & Surveying | 4,652,946 | 5,151,071 | 5,529,777 | |
| National Poll Discharge Elimination System | 340 | 115,373 | 140,233 | |
| Open Space | 274,121 | 1,795,352 | 450,553 | |
| Parks & Grounds Maintenance | 16 | | | |
| Total Other General | \$ 6,473,274 | \$ 8,772,176 | \$ 9,139,371 | \$ |
| Total General | \$ 150,762,016 | \$ 181,030,047 | \$ 173,732,644 | \$ |
| Public Protection | | | | |
| Judicial | | | | |
| Criminal Justice Other Programs | \$ 10,098,469 | \$ 13,644,101 | \$ 13,650,254 | \$ |
| GF Contribution Public Safety | 86,746,010 | 100,210,664 | 104,610,469 | |
| District Attorney | 20,032,436 | 21,214,513 | 21,988,835 | |
| Child Support Services | 6,594,098 | 6,744,610 | 6,836,256 | |
| Total Judicial | \$ 123,471,013 | \$ 141,813,888 | \$ 147,085,814 | \$ |
| Police Protection | | | | |
| Criminal Justice CEO | \$ 957,585 | \$ 3,879,517 | \$ 3,327,084 | \$ |
| Sheriff Grants Program | 4,116,240 | 3,435,556 | 2,908,949 | |
| Sheriff Tahoe Operations | 10,027,304 | 10,027,304 | 10,771,327 | |
| Sheriff Protection and Prevention | 31,640,225 | 31,491,200 | 31,802,355 | |

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Police Protection (continued) | | | | |
| Sheriff Administration and Support | 165,116 | 14,538,525 | 12,377,480 | |
| Auburn/So Placer Support Svcs Sheriff | 11,292,656 | 12,620,208 | 12,964,800 | |
| Automated Mobile & Fixed Fingerprint | 359,547 | 1,626,130 | 1,608,317 | |
| Placer Regional Auto Theft Task Force | 388,134 | 381,440 | 399,541 | |
| Jail Corrections and Detention | 103,685 | | | |
| Total Police Protection | \$ 59,907,933 | \$ 77,999,880 | \$ 76,159,853 | \$ |
| Detention and Correction | | | | |
| Sheriff Tahoe Operations | 493,283 | | | |
| Sheriff Protection and Prevention | 101,554 | | | |
| Sheriff Administration and Support | 4,849 | | | |
| Auburn/So Placer Support Svcs Sheriff | 71,460 | 55,611,341 | 58,028,434 | |
| Jail Corrections and Detention | 50,231,959 | 27,610,502 | 27,974,658 | |
| Probation Officer | 24,362,329 | | | |
| Total Detention and Correction | \$ 75,265,434 | \$ 83,221,843 | \$ 86,003,092 | \$ |
| Fire Protection | | | | |
| County Fire | 3,377,542 | 4,366,414 | 4,500,905 | |
| Total Fire Protection | \$ 3,377,542 | \$ 4,366,414 | \$ 4,500,905 | \$ |
| Flood Cntrl & Soil Wtr Conserv | | | | |
| National Poll Discharge Elimmin System | | 613,418 | 603,441 | |
| Total Flood Cntrl & Soil Wtr Conserv | \$ | \$ 613,418 | \$ 603,441 | \$ |
| Protection Inspection | | | | |
| Agricultural Commission/Sealer | 2,326,230 | 2,614,835 | 2,563,985 | |
| Building Inspection | 5,955,170 | 6,880,464 | 7,206,590 | |
| Total Protection Inspection | \$ 8,281,400 | \$ 9,495,299 | \$ 9,770,575 | \$ |
| Other Protection | | | | |
| Organization Development Division | 180 | | | |
| Auburn/So Placer Support Svcs Sheriff | 1,486,932 | | | |
| Building Inspection | 17 | | | |
| Community Development / Resource Agency | 2,393,605 | 2,705,057 | 2,514,862 | |
| County Clerk-Recorder | 4,530,887 | 4,957,601 | 5,911,694 | |
| Emergency Services | 1,547,493 | 2,464,880 | 2,688,027 | |
| Planning Department | 7,533,791 | 7,357,523 | 7,784,604 | |
| Disaster Response/Recovery | | 200,000 | 200,000 | |
| Fish and Game | 6,107 | 11,190 | 11,535 | |
| Animal Service | 3,404,642 | 3,905,093 | 4,376,450 | |
| Adult System of Care | 791,868 | 1,812,526 | 1,721,643 | |
| Total Other Protection | \$ 21,695,522 | \$ 23,413,870 | \$ 25,208,815 | \$ |

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|----------------|-------------------|---------------------|---|
| | 1 | 2 | 3 | 4 |
| Total Public Protection | \$ | 291,998,844 | \$ | 349,332,495 |
| Public Ways and Facilities | | | | |
| Public Ways | | | | |
| Public Works Engineering | \$ | 39,206,352 | \$ | 42,574,518 |
| National Poll Discharge Elimination System | | 16,634 | | |
| Public Works Road Maintenance | \$ | 17,030,561 | \$ | 15,821,754 |
| Total Public Ways | \$ | 56,235,547 | \$ | 58,396,272 |
| Transportation Terminals | | | | |
| Special Aviation | \$ | 3,522 | \$ | 10,000 |
| Total Transportation Terminals | \$ | 3,522 | \$ | 10,000 |
| Total Public Ways and Facilities | \$ | 56,257,069 | \$ | 58,406,272 |
| Health and Sanitation | | | | |
| Health | | | | |
| HHS Administration | \$ | 334,503 | \$ | 98,751 |
| Public Health | | 5,204,610 | | 13,999,324 |
| Environmental Health | | 5,534,416 | | 6,251,917 |
| Adult System of Care | | 26,650,160 | | 43,178,633 |
| Medical Clinics | | 7,717,099 | | |
| Children System of Care | | 23,516,798 | | 16,152,328 |
| Client and Program Aid | | 481,686 | | 377,782 |
| Human Services | | 21,124 | | |
| Total Health | \$ | 69,460,396 | \$ | 80,058,735 |
| Hospital Care | | | | |
| Client and Program Aid | \$ | 184,666 | \$ | 650,000 |
| Total Hospital Care | \$ | 184,666 | \$ | 650,000 |
| California Children Services | | | | |
| Public Health | \$ | 4,858,638 | \$ | 2,896,480 |
| Total California Children Services | \$ | 4,858,638 | \$ | 2,896,480 |
| Total Health and Sanitation | \$ | 74,503,700 | \$ | 83,605,215 |
| Public Assistance Administration | | | | |
| Adult System of Care | \$ | 2,000,024 | \$ | 7,029,059 |
| Children System of Care | | 14,504,095 | | 25,643,542 |
| Human Services | | 38,290,800 | | 37,154,860 |
| Total Administration | \$ | 54,794,919 | \$ | 69,827,461 |
| Aid Programs | | | | |

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Aid Programs (continued) | | | | |
| Client and Program Aid | \$ 27,249,205 | \$ 28,690,274 | \$ 27,422,783 | \$ |
| Total Aid Programs | \$ 27,249,205 | \$ 28,690,274 | \$ 27,422,783 | \$ |
| General Relief | | | | |
| Adult System of Care | \$ 11,769,877 | \$ 752,139 | \$ 1,542,560 | \$ |
| Client and Program Aid | 1,324,180 | 1,324,753 | 1,167,203 | |
| Human Services | 66,818 | 299,785 | 682,853 | |
| Total General Relief | \$ 13,099,875 | \$ 2,376,677 | \$ 3,392,616 | \$ |
| Veterans' Services | | | | |
| Veterans Service Officer | \$ | \$ 537,338 | \$ 591,329 | \$ |
| Total Veterans' Services | \$ | \$ 537,338 | \$ 591,329 | \$ |
| Other Assistance | | | | |
| Community Development Grants and Loans | \$ 91,624 | \$ 350,200 | \$ 175,337 | \$ |
| Housing | 113,978 | 843,835 | 1,094,088 | |
| Adult System of Care | 756,847 | 969,796 | 921,677 | |
| Children System of Care | 53,260 | 115,641 | 44,840 | |
| Housing Assistance Services | 2,220,408 | 2,452,192 | 2,456,371 | |
| Total Other Assistance | \$ 3,236,117 | \$ 4,731,664 | \$ 4,692,313 | \$ |
| Total Public Assistance | \$ 98,340,116 | \$ 109,282,629 | \$ 105,926,502 | \$ |
| Education | | | | |
| Library Services | | | | |
| County Library | \$ 6,141,015 | \$ 6,848,566 | \$ 8,025,616 | \$ |
| Total Library Services | \$ 6,141,015 | \$ 6,848,566 | \$ 8,025,616 | \$ |
| Agricultural Education | | | | |
| Farm Advisor | \$ | \$ 538,599 | \$ 546,698 | \$ |
| Total Agricultural Education | \$ | \$ 538,599 | \$ 546,698 | \$ |
| Total Education | \$ 6,141,015 | \$ 7,387,165 | \$ 8,572,314 | \$ |
| Recreation & Cultural Services | | | | |
| Recreation Facilities | | | | |
| Building Maintenance | \$ 9,707 | \$ | \$ | \$ |
| Property Management | 84 | | | |
| Capital Improvements | 2,458 | | | |
| Parks & Grounds Maintenance | 4,725,883 | 4,629,782 | 4,398,313 | |
| Placer County Museum | 14,559 | | | |
| Total Recreation Facilities | \$ 4,752,691 | \$ 4,629,782 | \$ 4,398,313 | \$ |
| Cultural Services | | | | |

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2017-18

| Function, Activity, and Budget Unit | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Cultural Services (continued) | | | | |
| Placer County Museum | \$ 969,968 | \$ 1,238,157 | \$ 1,610,187 | \$ |
| Total Cultural Services | \$ 969,968 | \$ 1,238,157 | \$ 1,610,187 | \$ |
| Total Recreation & Cultural Services | \$ 5,722,659 | \$ 5,867,939 | \$ 6,008,500 | \$ |
| Debt Services | | | | |
| Debt Services | | | | |
| Other Debt Service | \$ | \$ 4,145,943 | \$ 4,158,664 | \$ |
| Total Debt Services | \$ | \$ 4,145,943 | \$ 4,158,664 | \$ |
| Interest on Notes and Warrants | | | | |
| Other Debt Service | \$ 4,155,203 | \$ | \$ | \$ |
| Total Interest on Notes and Warrants | \$ 4,155,203 | \$ | \$ | \$ |
| Total Debt Services | \$ 4,155,203 | \$ 4,145,943 | \$ 4,158,664 | \$ |
| Total Financing Uses by Function | \$ 687,880,622 | \$ 811,776,221 | \$ 789,742,606 | \$ |

Master Fixed Asset List



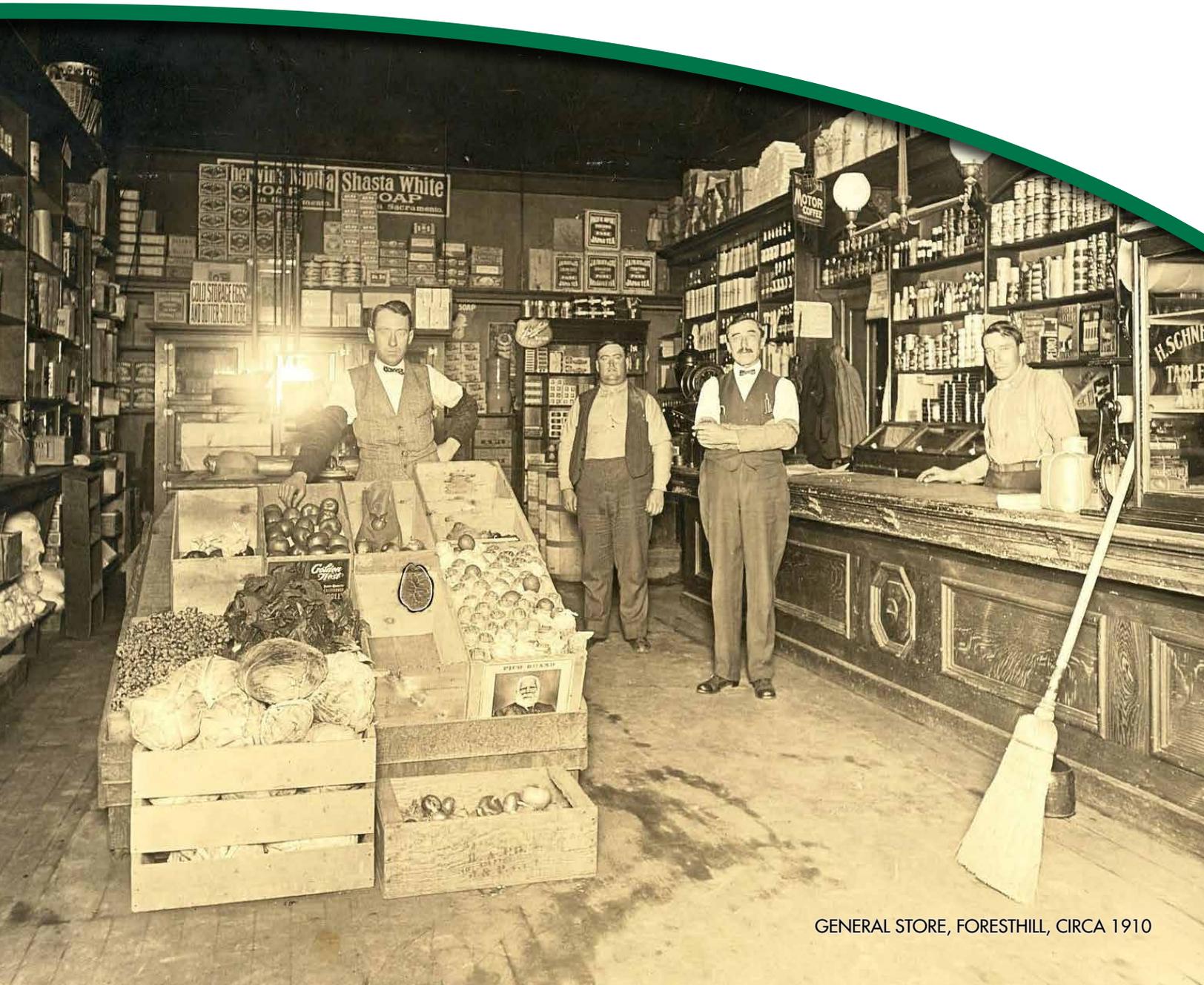
**MASTER FIXED ASSET LIST
PROPOSED BUDGET
Fiscal Year 2017-18**

| Fund/ Approp | Department/Division | Item | Detail | Total |
|----------------------------------|---|--|---|------------------|
| GENERAL FUND -- 100 | | | | |
| 100 / 21720 | Child Support Services | (a) Sedan (1) Subtotal: | 25,000 | 25,000 |
| 100 / 22300 | County Clerk-Recorder | (a) Vote by Mail Printer (b) New Clerk-Recorder System Software (c) Map Scanner (d) Document Scanner (e) Tape Drive (Recorder) Superloader (f) Kodak Archive Writer Subtotal: | 22,000 700,000 15,000 40,000 18,000 65,000 | 860,000 |
| 100 / 22390 | HHS - Animal Services | (a) Truck Beds (2 @ \$32,500) Subtotal: | 65,000 | 65,000 |
| 100 / 42760 | HHS - Public Health | (a) Sedans (3 @ \$25,766) (b) Vans (2 @ \$32,600) Subtotal: | 77,298 65,200 | 142,498 |
| 100 / 53070 | HHS - Human Services | (a) Printers (2 @ \$6,000) Subtotal: | 12,000 | 12,000 |
| 100 / 74250 | DPWF - Parks and Grounds Maintenance | (a) Dump Trailer (1) Subtotal: | 8,000 | 8,000 |
| TOTAL GENERAL FUND: | | | \$ | 1,112,498 |
| PUBLIC SAFETY FUND -- 110 | | | | |
| 110 / 21780 | Sheriff Grants Program | (a) CAD Upgrade remaining Subtotal: | 56,486 | 56,486 |
| 110 / 21950 | Sheriff Auburn / So Placer Support Services | (a) 2WD SUV (12 @ \$39,500) (b) 4WD SUV (9 @ \$39,800) (c) Jeep Rubicon (2 @ \$43,600) (c) Trailer (1) (d) 15 Passenger Van (1) (e) 2WD SUV/Van (1) (f) 4WD Truck/Large SUV (1) (g) 4WD Mid SUV (3 @ \$40,400) Subtotal: | 474,000 358,200 87,200 42,900 43,000 36,700 31,100 121,200 | 1,194,300 |
| TOTAL PUBLIC SAFETY FUND: | | | \$ | 1,250,786 |
| OTHER FUNDS | | | | |
| 120 / 32600 | DPWF - Road Maintenance | (a) Loader Subtotal: | 210,000 | 210,000 |
| 210 / 06000 | Placer County Transit | (a) Fixed Route Buses (2 @ \$520,000) (b) Dial-A-Ride Buses (7 @ \$80,000) (c) Closed Circuit TV (CCTV) for Transit Center (d) On-Board Surveillance (e) Bus (1) Subtotal: | 1,040,000 560,000 60,000 75,000 530,000 | 2,265,000 |
| 210 / 06020 | Tahoe Area Regional Transit (TART) | (a) Buses (2 @ \$550,000) (b) 2-way Radios Upgrade (c) Closed Circuit TV (CCTV) for Transit Center (d) On-Board Surveillance (e) Server and Carousel Equipment (Tahoe City Transit Center) (f) Expansion Bus (1) Subtotal: | 1,100,000 76,000 40,000 75,000 20,000 550,000 | 1,861,000 |
| 250 / 02100 | Telecommunication Services | (a) County-wide Enterprise Wi-Fi Capital Replacement Project (b) Video Production Cameras (3 @ \$12,634) Subtotal: | 175,633 37,902 | 213,535 |
| 250 / 06300 | DPWF - Fleet Services | (a) Compact SUVs (5 @ \$36,400) (b) Service Truck (1) (c) Animal Control 4x4 Cab Chassis (2 @ \$41,800) | 182,000 54,200 83,600 | |

**MASTER FIXED ASSET LIST
PROPOSED BUDGET
Fiscal Year 2017-18**

| Fund/ Approp | Department/Division | Item | Detail | Total |
|----------------------------|--------------------------------|--|-----------|------------------|
| | | (d) 1-Ton Cab Chassis (3 @ \$41,800) | 125,400 | |
| | | (e) Intermediate Sedan (1) | 25,700 | |
| | | (f) Hybrid Sedans (4 @ \$30,700) | 122,800 | |
| | | (g) Mid-size SUV (2 @ \$34,700) | 69,400 | |
| | | (h) 4x4 Pickup (1) | 41,800 | |
| | | (i) Mini Cargo Vans (3 @ \$31,300) | 93,900 | |
| | | (j) 12 Passenger Van (1) | 37,800 | |
| | | (k) Post Heavy Duty Lift (1 set of 4) | 40,000 | |
| | | Subtotal: | | 876,600 |
| 260 / 06280 | DPWF - Environmental Utilities | (a) Service Truck (2 @ \$54,200) | 108,400 | |
| | | Subtotal: | | 108,400 |
| 270 / 09810 | General Liability Insurance | (a) Claims Management Software Upgrade | 310,000 | |
| | | Subtotal: | | 310,000 |
| TOTAL OTHER FUNDS: | | | \$ | 5,844,535 |
| TOTAL FIXED ASSETS: | | | \$ | 8,207,819 |

Department Budgets



Department Budget Introduction

PRIORITY BASED BUDGETING (PBB)

The following section provides a separate chapter for each County department in alphabetical order. The department chapters have been redesigned from prior publications to improve the order and retrieval of budget information at the department and program “service” level. This fiscal year marks the second countywide Priority Based Budget (PBB) display of program service costs for each operating appropriation. Program costs are displayed along with program descriptions and often further defined by program attributes that serve as a mechanism to evaluate program success as a future phase of Priority Based Budgeting.

Each department chapter includes the following components:

- Summary of budget authority for each appropriation
- Budgeted program “service” costs for each appropriation
- Mission and Organization Chart
- FY 2017-18 Proposed Budget highlights
- Major proposed and final budget adjustments for each appropriation
- Program “service” descriptions and budgeted costs

Priority Based Budget Defined: A method of budgeting that links the distribution of resources to county priorities and programs.

The FY 2017-18 Proposed Budget reflects the next phase of PBB implementation for the County. Placer County’s PBB initiative seeks to enhance financial transparency through detailed program budgeting within each department’s overall appropriation, in order to facilitate priority-setting and decision making by the Board with input and feedback from the public.

FY 2016-17 was a transition year for all county departments to incorporate PBB concepts and fine-tune program budgets for comparison into FY 2017-18. Additionally, for the FY 2017-18, departments prepared program based budgets in a newly implemented county-wide budgeting software. The software allows departments to monitor program budgets and take advantage of new reports that will allow departments to track actual program costs and resources against budgeted program expenditures and revenues. The final phase of PBB will allow online dashboard messaging to the public about the value of County programs and allow a mechanism for the County to adjust to community feedback and Board priorities with improved transparency.

Administrative Services

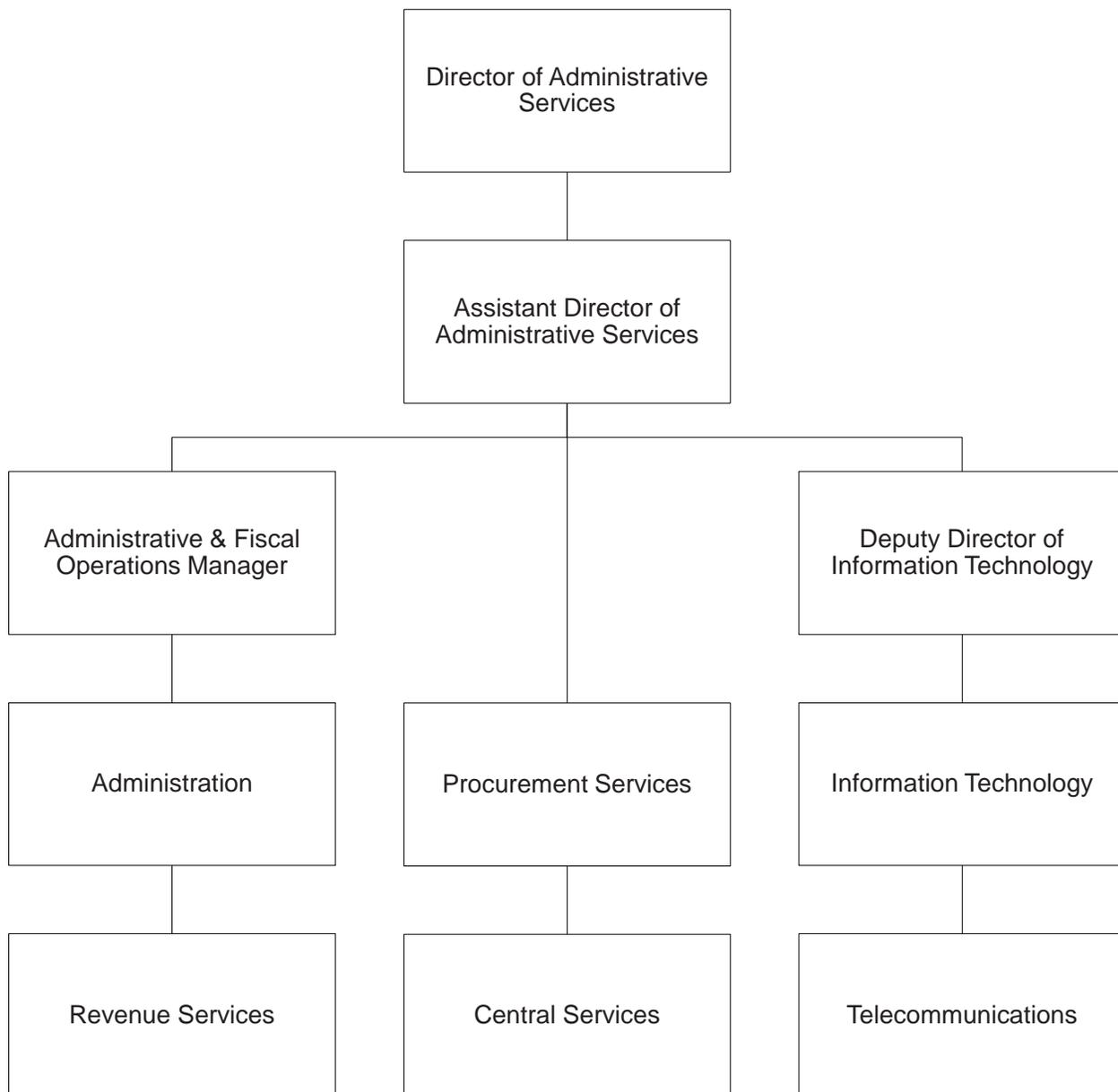
| ADMINISTRATIVE SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|-------------------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | DIRECTOR OF ADMINISTRATIVE SERVICES | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Administration | 792,535 | 705,946 | 756,547 | 761,650 | |
| Procurement | 1,353,144 | 1,438,411 | 1,486,417 | 1,502,846 | |
| Revenue Services | 2,354,007 | 2,706,871 | 2,862,352 | 2,898,352 | |
| 11210 Administrative Services | 4,499,686 | 4,851,228 | 5,105,316 | 5,162,848 | 6.42% |
| INTERNAL SERVICE FUNDS | | | | | |
| Phone/NIS/Media Services | 4,264,934 | 3,942,217 | 4,568,730 | 4,864,433 | |
| Radio Services | 1,823,616 | 1,842,058 | 1,860,912 | 1,861,998 | |
| Telecom Admin/Overhead | 233,233 | 798,299 | 56,812 | 8,664 | |
| 02100 Telecommunications Service - Fund 250/100 | 6,321,783 | 6,582,574 | 6,486,454 | 6,735,095 | 2.32% |
| ACORN Support Services | 1,572,136 | 981,970 | 1,023,291 | 1,023,291 | |
| Customer Services Center | 2,736,312 | 3,006,326 | 3,549,686 | 3,927,286 | |
| IT Admin/Overhead Services | 13,603,732 | 1,926,591 | -56,129 | -56,129 | |
| IT Application Support | 995,155 | 1,090,502 | 931,371 | 931,371 | |
| IT HHS Support | 3,539,545 | 4,734,141 | 3,450,721 | 4,593,964 | |
| IT Infrastructure | 2,042,299 | 2,206,613 | 2,504,089 | 2,690,164 | |
| IT Project Management | 681,403 | 501,859 | 832,683 | 832,683 | |
| IT Security Services | 1,287,556 | 1,577,694 | 2,133,275 | 2,144,046 | |
| Web Services | 812,795 | 1,203,161 | 1,559,993 | 1,559,993 | |
| 02110 Information Technology Systems Services - Fund 250/110 | 27,270,934 | 17,228,857 | 15,928,980 | 17,646,669 | 2.43% |
| Central Services Admin/Overhead | 533,428 | 417,176 | 8,476 | 50,943 | |
| Central Services Graphic Design | | 123,521 | 277,890 | 277,890 | |
| Copy Machines | 710,926 | 731,485 | 272,810 | 272,810 | |
| Interoffice Mail | | | 320,152 | 320,152 | |
| Inventory Services | 217,178 | 202,259 | 196,771 | 196,771 | |
| Mail Services | 247,627 | 303,397 | 151,668 | 151,669 | |
| Print Services | 676,176 | 561,262 | 740,025 | 740,025 | |
| Records Management | 191,888 | 238,175 | 284,934 | 284,934 | |
| 06380 Central Services - Fund 250/305 | 2,577,223 | 2,577,275 | 2,252,726 | 2,295,194 | -10.94% |
| TOTAL INTERNAL SERVICE FUNDS | 36,169,940 | 26,388,706 | 24,668,160 | 26,676,958 | 1.09% |
| TOTAL ALL FUNDS | 40,669,626 | 31,239,934 | 29,773,476 | 31,839,806 | 1.92% |

| FUNDED POSITIONS | | | | | |
|---|------------|------------|------------|------------|--------------|
| 100-11210 Administrative Services | 31 | 33 | 35 | 34 | |
| 250-02100 Telecommunications Service | 18 | 19 | 20 | 20 | |
| 250-02110 Information Technology Systems Services | 61 | 62 | 55 | 63 | |
| 250-06380 Central Services | 9 | 9 | 9 | 9 | |
| TOTAL FUNDED POSITIONS | 119 | 123 | 119 | 126 | 2.44% |
| TOTAL ALLOCATED POSITIONS | 127 | 129 | 122 | 130 | 0.78% |

Mission Statement

To cost-effectively provide a wide range of administrative, technology, collection, procurement, and print services essential for customer departments to efficiently deliver quality and timely support to the citizens of Placer County.

ADMINISTRATIVE SERVICES DEPARTMENT



11210 – ADMINISTRATIVE SERVICES

Administration and Financial System

Purpose: Provides quality management, fiscal, and administrative support to the Administrative Services Department and effectively communicates and acts as liaison to other departments, outside agencies, and the public. Provides centralized purchasing services to County departments for the procurement of materials, equipment, and services, and ensures that County purchasing policies and procedures are followed to maintain consistency in buying practices and compliance with all applicable laws. Provides centralized billing and collection services to obtain funds entitled to Placer County and other government entities.

FY 2017-18 Highlights: The Administration program will continue to analyze existing business processes focused on training and internal control procedures to transition from legacy systems to the new Enterprise Resource Planning System (ERP); assessing and updating the Department’s succession planning initiatives including onboarding and Personnel Action Processing; continued evaluation of Internal Service Fund billing methodologies.

The Procurement Program will focus on strengthening the existing Outreach Program to new and existing employees, our vendor community and the public. This includes purchasing workshops for employees and vendors, and local groups. Finalize updates to the Purchasing Policy and Procedures to ensure they are aligned with best practices and reflect the current and projected future needs of the County. Expand the Credit Card Program by increasing the utilization for small dollar purchases while continuing to ensure a streamlined process with excellent checks and balances for the protection of the County. Identify a suitable location to support the Surplus Vehicle and Heavy Equipment Program that provides security balanced with ease of access for both staff and individuals that purchase the equipment.

The Revenue Services Program will focus on realigning existing staff into collection teams focused on individual debt type and debtor characteristics; increasing collection totals through improved collection techniques, streamlined internal procedures and a revised training program; analyzing debt to revenue dependencies; assessing the Transient Occupancy Tax Program including implementation of enforcement programs addressing compliance of Short Term Rental Properties located in the unincorporated areas of Placer County.

Major Budget Adjustment(s):

- Increase in Services and Supplies of \$321,985 for support of operations.
- Increase in Salaries and Benefits of \$254,377.
- Increase in revenues of \$232,119 for court ordered debt state reimbursement for client collections.

PBB PROGRAMS - ADMINISTRATIVE SERVICES

Procurement Services - Provides for all centralized County procurement activities, including bids, request for proposals, construction projects, contracts, and blanket purchase orders. Procurement Services administers the County’s credit card program for delegated purchases, including goods, services, travel, and training and manages the County’s surplus program for the disposal of surplus property through sales, donations, e-waste and recycling.

Program Attributes: Approximately 80 solicitations, 1,848 purchase orders/contracts and amendments, and 11,402 credit card transactions are processed annually resulting in approximately \$103.5 million in total county spending. Surplus sales and rebate revenues totaled \$391,948. The Division has again received the Achievement in Excellence Award from the National Purchasing Institute for the 14th year in a row.

Program Cost: \$1,502,846

Administrative Services

Revenue Services - Provides centralized billing and collection services to obtain funds entitled to Placer County and other government agencies including Court Fines and Fees, Public Defender Fees, Sheriff Booking and Incarceration Fees, and Transient Occupancy Tax.

Program Attributes: The Division recently secured \$28.28 million in collections for a net increase of 17% over the prior year's efforts.

Program Cost: \$2,898,352

02100 – TELECOMMUNICATIONS (Internal Service Fund)

Administration and Financial System

Purpose: Provides planning, development, and logistical support for all Countywide communication networks, including telephone, radio, data, video, media, telemetry, and cable television franchise agreements.

FY 2017-18 Highlights: Major focus includes the continued deployment of the Countywide Radio Project's Tahoe Basin initiatives including site acquisition, site development, and P25 equipment purchase and deployment. Analyze and enhance the current County's Attendant functions through the use of technology that improves and enhances the customer experience when contacting the County for services. Upgrade existing Wi-Fi technologies to ensure access, reliability and security for County and guest users.

Major Budget Adjustment(s):

- Increase in Equipment of \$213,535 for the Countywide Enterprise Wi-Fi Capital Replacement Project and Video Production project.
- Increase in Salaries and Benefits of \$79,806 for the allocation transfer of one administrative clerk journey position from the County Executive Office to support the countywide switchboard function.

PBB PROGRAMS - TELECOMMUNICATIONS

Media, Network Infrastructure, and Telephone Services – Provides audio and video services and management of the County's data transport network, telephone infrastructure, centralized voicemail system, call accounting system, and oversight of the cable television franchise agreements.

Program Attributes: Manage 500+ Network switches, Routers and Wi-Fi Access points that support County operations and provide data center connectivity and utilize in excess of 172 terabytes of Internet traffic annually. Administer 8 PBX's supporting 3500+ phones and 2400+ voicemail users that processed approximately 1.5 million outgoing calls, 4.9 million calls into the voicemail system, recorded 586,355 voicemail messages and processed 545,001 Interactive Voice Response calls annually.

Program Cost: \$4,864,433

Radio Services – Provides management of the County's Interoperable Radio Network, analog two-way radio infrastructure, backhaul microwave systems, and telemetry (SCADA) network.

Program Attributes: 1,330 portable and mobile subscriber units, 64 conventional radio repeaters/base stations, 8 digital repeaters supporting 2.1 million calls annually.

Program Cost: \$1,861,998

02110 – INFORMATION TECHNOLOGY (Internal Service Fund)

Administration and Financial System

Purpose: Provides comprehensive information technology consulting services, including project planning and management for system implementations and is also responsible for IT planning, implementing, administering, and maintaining the County’s data systems, including servers, data storage, firewall, and security systems.

FY 2017-18 Highlights: The Information Technology Division provides comprehensive implementation, administration, and maintenance services for the County’s data systems, including servers, data storage, firewalls, and security systems. The Division will update the Information Technology Strategic Plan collaboratively between the IT Division and business units based on a three year outlook for the County’s technology systems. The major focus for the Strategic Plan for FY 17/18 includes the replacement of the County’s legacy financial, human resources, and payroll systems; adoption of cloud technologies; redesign and migrate the County’s public website onto a hosted content management system; implementation of the Microsoft’s Office 365 cloud suite; expand the functionality and usage of the County’s Geographic Information System (GIS); upgrade and transition the Records Management System; and continued strengthening and enhancement of the County’s security posture through the adoption of a formal Security Program including a County-wide security policy.

Major Budget Adjustment(s):

- Decrease in Consulting and Professional Services of \$704,175 for one-time Health and Human Services information technology projects.
- Increase in Software Maintenance and Professional Services of \$210,000 for the Microsoft Office 360 upgrade utilizing fund balance for additional expense.

PBB PROGRAMS - INFORMATION TECHNOLOGY

Customer Support Services – Provides desktop support, first line of contact for problem reporting, tracking and resolution for requests for service.

Program Attributes: Supports 3,401 desktop and laptop computers generating an average of 103 requests for services with a daily average of .085 hours to resolution.

Program Cost: \$3,927,286

ACORN Support Services – Provides maintenance and support services for the County’s human resource, benefits, and payroll solution including patch management, interface management, vendor support, reporting support, system administration, and application maintenance.

Program Attributes: Supports 12 modules, 18 interfaces, 6 regulatory tax updates, 3 web servers, 6 application servers, 12 batch servers, and approximately 1,400 requests for service annually.

Program Cost: \$1,023,291

Web Services – Provides maintenance and support services for the County’s external website and intranet infrastructure.

Program Attributes: The Web Content Management System (WCMS) provides centralized administration for 3225 web pages. Over 200 Content Editors update their departmental pages. The WCMS web servers render over 5.4 million pages a year for 1.3 million visitors. The Web Team serviced over 1250 requests for service.

Program Cost: \$1,559,993

Administrative Services

Security Services – Provides a comprehensive security program designed to protect the County networks, systems, and data including the enforcement of security policies and procedures, security awareness programs, auditing and forensics, and applicable industry and governmental compliance.

Program Attributes: Achieves on average, 1.8 million blocked spam emails, 20,000 suspicious emails quarantined, and 2,500 blocked malware occurrences.

Program Cost: \$2,144,046

Project Management Services – Provides oversight of planning, management, and execution of the County's Information Technology project portfolio.

Program Attributes: Providing project management for over 36 information technology related projects and 235 related requests for service.

Program Cost: \$832,683

Infrastructure Services – Provides maintenance and support services for the County's storage arrays, blade servers, virtualization and disaster recovery solutions.

Program Attributes: Supports 246 virtual servers and 38 physical servers supporting 274 terabytes of storage.

Program Cost: \$2,690,164

Application Support Services – Provides maintenance and support services for information technology applications including patch management, interface management, database administration, interface management, vendor support, reporting support, and application maintenance.

Program Attributes: Supports 25 Enterprise and Department specific applications and 1,823 requests for service supported annually.

Program Cost: \$931,371

HHS Application Support Services – Provides flexible support services for Health and Human Services applications including interface management, vendor support, reporting support and application maintenance.

Program Attributes: Supports 45 department specific applications, 274 user accounts generating approximately 500 requests for service annually.

Program Cost: \$4,593,964

06380 – CENTRAL SERVICES (Internal Service Fund)

Administration and Financial System

Purpose: Provides efficient and economical reprographic, graphic design, mail processing/delivery, inventory, and records management services.

FY 2017-18 Highlights: Major focus include the management of the Toshiba multi-function copier program, identify expenditure and revenue strategies to ensure program reserve funds are in compliance with Internal Service Fund guidelines, and continued assessment of the Records Management Program in accordance with the County's Records and Retention Policy.

Major Budget Adjustment(s):

- Decrease in Rents & Leases – Equipment of \$111,000 for two Toshiba copiers coming off the 3-year lease.

PBB PROGRAMS - CENTRAL SERVICES

Print Services – Provides high speed digital color and black and white printing and offset printing for forms, manuals, brochures, fliers, envelopes, and a wide range of printed matter. In addition to printing, all bindery services are provided to fold, staple, insert, bind and whatever is necessary to achieve a professional look.

Program Attributes: 385 offset print jobs and 4,350 digital black & white and color jobs processed annually.

Program Cost: \$740,025

Copy Machine Services – Provides multifunction devices (print, copy, fax, and scan) in both color and black and white on a cost per copy basis. This allows departments to perform all necessary printing, copying, faxing, and scanning without having to purchase or maintain the equipment.

Program Attributes: Manage 280 multifunction devices averaging 12.5 million copies annually.

Program Cost: \$272,810

Mail Services – Provides daily postage metering of U.S. Mail, which includes letter and packages shipped full rate first class, permit mail, certified, and international mail. Pre-sort barcoding is also provided to save on postage costs. In addition, United Parcel Service packages are processed through Central Services along with daily interoffice mail deliveries to County locations in Auburn, Roseville, and Tahoe

Program Attributes: Processed over 1.2 million pieces of U.S. Mail annually.

Program Cost: \$151,669

Interoffice Mail Services – Provides daily interoffice mail deliveries to County locations in Auburn, Roseville and Lake Tahoe.

Program Attributes: Processed over 2,600 pieces of interoffice mail annually.

Program Cost: \$320,152

Inventory Services – Provides a wide variety of colors, sizes and types of paper, carbonless paper, envelopes, and forms for departments to order via an on-line ordering system. Central Services warehouse approach allows for purchasing commodities in bulk to pass along the savings to County departments.

Program Attributes: 179 commodities including envelopes, preprinted forms, department-specific printed matter, and bond paper that generates 1,650 job ticket orders annually.

Program Cost: \$196,771

Records Management Services – Provides a full service records management and storage program to ensure that hard copy business records are safeguarded according to County, State and Federal records retention mandates. Records are kept confidential and handled only by County staff and maintained in a climate-controlled, secure 24/7 monitored warehouse.

Program Attributes: The Record Center Warehouse is 6,000 square feet of space utilized for the storage of approximately 7,000 boxes annually equating to 17,500,000 documents.

Program Cost: \$284,934

Graphic Design Services – Provides full service professional graphic design using state of the art software to produce superior quality art work for print and multi-media use. Graphic design adds value and credibility to any project and helps communicate a polished and professional look.

Program Attributes: 2,500 graphic design requests processed annually.

Program Cost: \$277,890

Budget Unit **General Fund - 100**
 Function General
 Activity Administrative Services - 11210

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6886 Coll PGM-PC 1463.007 | \$ 2,045,363 | \$ 2,058,160 | \$ 2,016,848 | \$ |
| Total Fines, Forfeits & Penalties | \$ 2,045,363 | \$ 2,058,160 | \$ 2,016,848 | \$ |
| Intergovernmental Revenue | | | | |
| 7232 State Aid - Other | \$ | \$ 1,000 | \$ 1,000 | \$ |
| Total Intergovernmental Revenue | \$ | \$ 1,000 | \$ 1,000 | \$ |
| Charges for Services | | | | |
| 8110 Admin Services - Admin Support | \$ 809,626 | \$ 716,036 | \$ 761,108 | \$ |
| 8116 NSF & Misc Fees | 2,830 | 2,500 | 2,500 | |
| 8147 Installment Fees (PC1205) | 253,612 | 265,000 | 265,000 | |
| 8193 Other Services | 26 | | | |
| 8212 Other General Reimbursement | 4,130 | | | |
| 8294 Surplus Revenue | 19,047 | 12,000 | 15,000 | |
| 8299 Rebate Revenue | 36,512 | | 50,000 | |
| 8527 Transfer In A-87 Costs | 1,021,820 | 1,056,820 | 1,553,336 | |
| Total Charges for Services | \$ 2,147,603 | \$ 2,052,356 | \$ 2,646,944 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 113,509 | \$ 75,000 | \$ 307,119 | \$ |
| Total Miscellaneous Revenues | \$ 113,509 | \$ 75,000 | \$ 307,119 | \$ |
| Total Revenue | \$ 4,306,475 | \$ 4,186,516 | \$ 4,971,911 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 2,073,301 | \$ 2,177,319 | \$ 2,287,256 | \$ |
| 1003 Extra Help | 19,202 | | | |
| 1005 Overtime & Call Back | 4,450 | 2,500 | 5,500 | |
| 1010 Cafeteria Plans (Non-PERS) | 99,799 | 107,619 | 114,212 | |
| 1300 P.E.R.S. | 488,144 | 549,372 | 592,009 | |
| 1301 F.I.C.A. | 155,672 | 160,697 | 170,222 | |
| 1303 Other Postemployment Benefits (OPEB) | 170,747 | 172,480 | 183,260 | |
| 1310 Employee Group Ins | 372,177 | 394,303 | 441,522 | |
| 1315 Workers Comp Insurance | 7,246 | 23,557 | 38,038 | |
| 1320 Retired Employee Grp Ins | 189,068 | 197,493 | 207,702 | |
| 1325 401 (k) Employer Match | 2,070 | 3,000 | 3,000 | |
| Total Salaries & Benefits | \$ 3,581,876 | \$ 3,788,340 | \$ 4,042,721 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 113,393 | \$ 68,700 | \$ 87,695 | \$ |
| 2052 Communication Services - Mobile Devices | 86 | | 940 | |
| 2140 Gen Liability Ins | 4,011 | 4,299 | 7,071 | |
| 2279 Auto - Shop Supplies | 140 | | | |
| 2290 Maintenance - Equipment | 591 | 1,250 | 750 | |
| 2292 Maintenance - Software | 996 | 1,000 | 1,000 | |
| 2310 Employee Benefits Systems | 43,672 | 52,421 | 74,503 | |
| 2404 Maintenance Services | | 115,664 | 58,630 | |
| 2406 Maintenance - Janitorial | | 30,577 | 35,453 | |
| 2415 Campus Services-PCGC | 30,107 | 33,248 | 24,126 | |
| 2439 Membership/Dues | 2,387 | 2,250 | 3,250 | |
| 2481 PC Acquisition | 2,050 | | 54,492 | |
| 2511 Printing | 16,722 | 19,000 | 19,000 | |
| 2523 Office Supplies & Exp | 15,043 | 16,500 | 18,500 | |
| 2524 Postage | 26,306 | 22,500 | 27,032 | |
| 2534 Operating Materials | 421 | | | |
| 2555 Prof/Spec Svcs - Purchased | 589,976 | 731,195 | 1,002,326 | |
| 2556 Prof/Spec Svcs - County | 13,475 | 14,907 | 17,653 | |
| 2568 MIS - Services | 179,693 | 196,204 | 184,057 | |
| 2570 Media / Video Services | 968 | | | |
| 2701 Publications & Legal Notices | 316 | 500 | 500 | |
| 2709 Countywide System Charges | 32,984 | 14,452 | 25,218 | |
| 2822 Advertising | 38 | | | |
| 2840 Special Dept Expense | 26,761 | 28,595 | 28,595 | |

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 Administrative Services - 11210

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2844 Training | 4,715 | 10,750 | 13,850 | |
| 2931 Travel & Transportation | 1,259 | 2,450 | 3,650 | |
| 2932 Mileage | 684 | 1,400 | 1,300 | |
| 2933 Lodging | 2,903 | 3,750 | 4,750 | |
| 2941 County Vehicle Mileage | 788 | 1,450 | 1,650 | |
| 2964 Meals/Food Purchases | 1,136 | 250 | 1,400 | |
| 2965 Utilities | | 48,262 | 46,166 | |
| Total Services & Supplies | \$ 1,111,621 | \$ 1,421,574 | \$ 1,743,557 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 48,377 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 30,556 | | | |
| 5550 I/T-OUT Administration | 349,466 | 453,590 | | |
| 5553 I/T-OUT Revenue Services Charges | 3,251 | | | |
| 5556 I/T-OUT Professional Services | 1,976 | | | |
| 5965 I/T-OUT Utilities | 38,610 | | | |
| Total Intrafund Transfers Out | \$ 472,236 | \$ 453,590 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (354,525) | \$ (465,222) | \$ (5,000) | \$ |
| 5004 I/T-IN Road Fund | | (250) | (250) | |
| 5009 I/T-IN County Library Fund | (5,821) | (3,000) | (5,000) | |
| 5011 I/T-IN Public Safety Fund | (195,729) | (182,000) | (188,500) | |
| 5026 I/T-IN Advertising & Promotion Fund | (109,974) | (161,804) | (424,680) | |
| Total Intrafund Transfers In | \$ (666,049) | \$ (812,276) | \$ (623,430) | \$ |
| Total Expenditures / Appropriations | \$ 4,499,684 | \$ 4,851,228 | \$ 5,162,848 | \$ |
| Net Cost | \$ 193,209 | \$ 664,712 | \$ 190,937 | \$ |

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

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Central Services - 305 |
| Activity | Central Services - 6380 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8374 Graphic Design Services | | 130,417 | 174,116 | |
| 8375 Printing Revenue | 693,866 | 743,315 | 713,068 | |
| 8376 Convenience Copier Revenue | 995,855 | 940,500 | 995,855 | |
| 8377 Records Management | 239,808 | 286,340 | 275,469 | |
| 8386 Interoffice Mail Revenue | | | 309,815 | |
| 8388 Mail Services | 424,609 | 414,783 | 146,618 | |
| 8764 Miscellaneous Revenues | 1,399 | 5,256 | 7,277 | |
| 8774 Inventory Sales | 203,539 | 202,867 | 203,612 | |
| Total Operating Revenues | \$ 2,559,076 | \$ 2,723,478 | \$ 2,825,830 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 5,781 | | | |
| 1002 Salaries and Wages | 551,604 | 554,126 | 565,592 | |
| 1004 Accr Compensated Leave | 2,924 | 4,500 | | |
| 1005 Overtime & Call Back | | 788 | | |
| 1010 Cafeteria Plans (Non-PERS) | 28,975 | 29,392 | 29,924 | |
| 1011 Salary Savings | | (14,991) | (14,991) | |
| 1300 P.E.R.S. | 133,211 | 141,298 | 149,313 | |
| 1301 F.I.C.A. | 40,903 | 41,951 | 43,269 | |
| 1303 Other Postemployment Benefits (OPEB) | 50,540 | 50,049 | 48,511 | |
| 1308 PERS Pension Expense | (34,085) | | | |
| 1309 OPEB Expense | (7,272) | | | |
| 1310 Employee Group Ins | 152,557 | 155,563 | 156,895 | |
| 1315 Workers Comp Insurance | 10,297 | 9,615 | 9,357 | |
| 1320 Retired Employee Grp Ins | 43,313 | 45,125 | 46,539 | |
| 1325 401 (k) Employer Match | 750 | 750 | 751 | |
| 2051 Communication Services - Telephone | 13,687 | 13,692 | 13,693 | |
| 2052 Communication Services - Mobile Devices | 14 | 13 | 13 | |
| 2140 Gen Liability Ins | 3,011 | 3,075 | 2,785 | |
| 2290 Maintenance - Equipment | 183,783 | 159,847 | 174,847 | |
| 2292 Maintenance - Software | 8,246 | 30,454 | 30,454 | |
| 2310 Employee Benefits Systems | 12,671 | 14,670 | 14,879 | |
| 2404 Maintenance Services | 15,727 | 12,806 | 15,172 | |
| 2406 Maintenance - Janitorial | 12,458 | 16,817 | 16,967 | |
| 2415 Campus Services-PCGC | 19,597 | 21,744 | 23,835 | |
| 2439 Membership/Dues | | 150 | 150 | |
| 2481 PC Acquisition | 1,334 | 1,500 | 3,998 | |
| 2523 Office Supplies & Exp | 316 | 470 | 470 | |
| 2524 Postage | 469 | 125 | 125 | |
| 2550 Administration | 98,022 | 97,380 | | |
| 2555 Prof/Spec Svcs - Purchased | 125,455 | 133,632 | 133,632 | |
| 2556 Prof/Spec Svcs - County | 55 | 6,000 | 5,000 | |
| 2568 MIS - Services | 52,074 | 55,394 | 57,225 | |
| 2709 Countywide System Charges | 11,567 | 7,887 | 9,036 | |
| 2710 Rents & Leases - Equipment | 300,312 | 273,767 | 122,475 | |
| 2727 Rents & Leases - Bldgs & Impr | 46,800 | 49,140 | 49,140 | |
| 2840 Special Dept Expense | 127,632 | 114,339 | 114,339 | |
| 2844 Training | 417 | 1,500 | 1,500 | |
| 2920 Inventory Purchases | 180,677 | 172,938 | 172,938 | |
| 2932 Mileage | 141 | | | |
| 2941 County Vehicle Mileage | 12,224 | 10,149 | 10,149 | |
| 2965 Utilities | 20,367 | 20,580 | 20,581 | |
| 3701 Equipment Depreciation | 228,190 | | | |
| 4451 Equipment | | 7,000 | | |
| 9041 Cost Allocation In/Out | | | 134,471 | |
| Total Operating Expenses | \$ 2,454,744 | \$ 2,243,235 | \$ 2,163,034 | \$ |
| Operating Income (Loss) | \$ 104,332 | \$ 480,243 | \$ 662,796 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (105,509) | (30,788) | (87,862) | |
| 3803 Long-Term Debt Repaid | 347,554 | | | |
| 3810 Lease Purchase Principal | (347,554) | (185,455) | (44,298) | |
| 3830 Lease Purchase Interest | (13,806) | (3,444) | | |
| 6950 Interest | 648 | 2,280 | 1,200 | |

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

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Central Services - 305 |
| Activity | Central Services - 6380 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 6970 Investment Income | | 419 | | |
| 8752 Gain/Loss on F/A Disposal | | (521) | | |
| Total Non-Operating Revenue (Expenses) | \$ (118,769) | \$ (217,407) | \$ (130,960) | \$ |
| Income Before Capital Contributions and Transfers | \$ (14,437) | \$ 262,836 | \$ 531,836 | \$ |
| 2333 Capital Asset Transfer (Out) | | (3,160) | | |
| Change in Net Assets | \$ (17,597) | \$ 262,836 | \$ 531,836 | \$ |
| Net Assets - Beginning Balance | | (501,247) | (518,848) | (370,365) |
| Net Assets - Ending Balance | \$ (518,848) | \$ (370,365) | \$ 161,471 | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 55,122 | \$ 114,353 | \$ | \$ |

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

| | |
|----------|---|
| Fund | County Services Fund - 250 |
| Subfund | Information Technology Systems Services - 1 |
| Activity | Information Technology Systems Services - 2 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8344 IT Project Management Serv | 431,692 | 537,208 | 500,246 | |
| 8345 IT Data Storage | 981,054 | 296,368 | 319,246 | |
| 8346 IT Intergov Svcs Agreements | 70,740 | 74,000 | 78,310 | |
| 8347 IT Dept Specific App Services | 273,325 | 337,585 | 383,363 | |
| 8348 IT Dedicated Application Supp | 3,611,739 | 4,613,900 | 3,476,971 | |
| 8349 IT Server Hosting Services | 294,735 | 718,753 | 820,223 | |
| 8350 IT Services-CORE Services | 9,921,480 | 10,774,163 | 10,986,433 | |
| 8351 IT External Service Agreements | 5,148 | 19,466 | 8,125 | |
| 8352 IT Billable Services | 207,571 | 292,528 | 374,789 | |
| Total Operating Revenues | \$ 15,797,484 | \$ 17,663,971 | \$ 16,947,706 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 440,196 | | | |
| 1002 Salaries and Wages | 5,527,138 | 6,046,762 | 5,694,102 | |
| 1004 Accr Compensated Leave | 699,292 | | | |
| 1005 Overtime & Call Back | 89,139 | 58,705 | 64,575 | |
| 1010 Cafeteria Plans (Non-PERS) | 277,769 | 305,086 | 282,198 | |
| 1018 Taxable Meal Reimbursements | 724 | | 750 | |
| 1300 P.E.R.S. | 1,329,970 | 1,567,784 | 1,476,730 | |
| 1301 F.I.C.A. | 428,730 | 458,266 | 435,684 | |
| 1303 Other Postemployment Benefits (OPEB) | 325,242 | 344,781 | 296,451 | |
| 1308 PERS Pension Expense | (370,655) | | | |
| 1309 OPEB Expense | (1,752,373) | | | |
| 1310 Employee Group Ins | 917,429 | 966,755 | 897,787 | |
| 1315 Workers Comp Insurance | 23,254 | 26,393 | 18,828 | |
| 1320 Retired Employee Grp Ins | 157,637 | 191,617 | 183,458 | |
| 1325 401 (k) Employer Match | 6,114 | 7,502 | 7,502 | |
| 2051 Communication Services - Telephone | 264,387 | 251,160 | 268,001 | |
| 2052 Communication Services - Mobile Devices | 10,675 | 25,850 | 17,600 | |
| 2054 Telecomm Trunks/Circuits | 630,207 | 657,207 | 500,207 | |
| 2140 Gen Liability Ins | 8,342 | 10,449 | 18,963 | |
| 2273 Parts | 4,093 | 15,500 | 15,500 | |
| 2290 Maintenance - Equipment | 36,675 | 53,700 | 82,683 | |
| 2292 Maintenance - Software | 2,302,026 | 3,182,163 | 3,241,600 | |
| 2310 Employee Benefits Systems | 84,772 | 100,974 | 29,136 | |
| 2404 Maintenance Services | 66,376 | 78,253 | 85,664 | |
| 2405 Materials - Bldgs & Impr | 14,888 | 7,286 | 7,286 | |
| 2406 Maintenance - Janitorial | 40,198 | 43,318 | 65,562 | |
| 2415 Campus Services-PCGC | 27,755 | 30,780 | 37,853 | |
| 2439 Membership/Dues | 1,882 | 8,730 | 8,720 | |
| 2481 PC Acquisition | 50,711 | 34,287 | 49,392 | |
| 2511 Printing | 16,596 | 24,776 | 21,901 | |
| 2522 Other Supplies | 33 | | | |
| 2523 Office Supplies & Exp | 2,565 | 7,110 | 6,000 | |
| 2524 Postage | 3,945 | 3,990 | 4,213 | |
| 2550 Administration | 543,506 | 405,509 | | |
| 2555 Prof/Spec Svcs - Purchased | 1,697,373 | 1,580,767 | 876,592 | |
| 2556 Prof/Spec Svcs - County | 691 | 4,909 | 4,132 | |
| 2570 Media / Video Services | 12,049 | 180 | 180 | |
| 2709 Countywide System Charges | 28,113 | 28,181 | 58,042 | |
| 2710 Rents & Leases - Equipment | 384,509 | 405,055 | 528,698 | |
| 2822 Advertising | 770 | | | |
| 2838 Special Dept Expense-1099 Reportable | | 21,000 | 21,000 | |
| 2840 Special Dept Expense | 40,575 | 14,400 | 1,156,793 | |
| 2844 Training | 74,124 | 137,436 | 104,750 | |
| 2931 Travel & Transportation | 2,723 | 10,650 | 11,248 | |
| 2932 Mileage | 1,741 | 7,165 | 8,415 | |
| 2933 Lodging | 11,012 | 15,950 | 16,900 | |
| 2941 County Vehicle Mileage | 27,202 | 33,001 | 24,369 | |
| 2964 Meals/Food Purchases | 2,038 | 4,750 | 4,350 | |
| 2965 Utilities | 52,072 | 50,720 | 55,178 | |
| 3701 Equipment Depreciation | 901 | | | |
| 9041 Cost Allocation In/Out | | | 405,509 | |
| Total Operating Expenses | \$ 14,545,131 | \$ 17,228,857 | \$ 17,094,502 | \$ |

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

| | |
|----------|---|
| Fund | County Services Fund - 250 |
| Subfund | Information Technology Systems Services - 1 |
| Activity | Information Technology Systems Services - 2 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Income (Loss) | \$ 1,252,353 | \$ 435,114 | \$ (146,796) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | | (552,167) | |
| 6950 Interest | 9,692 | 12,000 | 25,000 | |
| 6970 Investment Income | 12,807 | | | |
| 8779 Contributions from General Fund | 758,000 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 780,499 | \$ 12,000 | \$ (527,167) | \$ |
| Income Before Capital Contributions and Transfers | \$ 2,032,852 | \$ 447,114 | \$ (673,963) | \$ |
| 3775 Operating Transfer Out | (12,725,811) | | | |
| 8954 Operating Transfers In | 611,855 | | 250,000 | |
| Change in Net Assets | \$ (10,081,104) | \$ 447,114 | \$ (423,963) | \$ |
| Net Assets - Beginning Balance | | (10,081,093) | (9,633,979) | |
| Net Assets - Ending Balance | \$ (10,081,093) | \$ (9,633,979) | \$ (10,057,942) | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 9,006 | \$ | \$ | \$ |

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

| | |
|----------|-----------------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Telecommunication Services - 100 |
| Activity | Telecommunications Service - 2100 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8118 Communication Services - Telephone | 2,304,516 | 2,118,102 | 2,022,698 | |
| 8119 Communication Services - Radio | 1,552,321 | 1,626,046 | 1,651,506 | |
| 8123 Communication Services - Media | 321,669 | 129,807 | 320,307 | |
| 8124 Comm Services - Network Infrastructure | 2,389,517 | 2,370,656 | 2,316,256 | |
| 8125 Cabling Services | 123,182 | 125,000 | 125,000 | |
| Total Operating Revenues | \$ 6,691,205 | \$ 6,369,611 | \$ 6,435,767 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 40,430 | | | |
| 1002 Salaries and Wages | 1,774,376 | 1,916,693 | 1,947,580 | |
| 1004 Accr Compensated Leave | (18,406) | 26,917 | | |
| 1005 Overtime & Call Back | 97,211 | 110,000 | 95,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 86,117 | 95,829 | 99,814 | |
| 1018 Taxable Meal Reimbursements | 13 | | | |
| 1300 P.E.R.S. | 409,509 | 515,439 | 481,860 | |
| 1301 F.I.C.A. | 142,413 | 153,433 | 155,595 | |
| 1303 Other Postemployment Benefits (OPEB) | 99,465 | 105,659 | 107,800 | |
| 1308 PERS Pension Expense | (110,436) | | | |
| 1309 OPEB Expense | 13,375 | | | |
| 1310 Employee Group Ins | 273,621 | 295,734 | 306,477 | |
| 1315 Workers Comp Insurance | 9,863 | 13,572 | 12,519 | |
| 1320 Retired Employee Grp Ins | 118,524 | 127,473 | 137,253 | |
| 1325 401 (k) Employer Match | 1,924 | 2,250 | 2,250 | |
| 2020 Clothes & Personal Supplies | | 1,500 | 1,500 | |
| 2050 Communication Services - Radio | 121,941 | | | |
| 2052 Communication Services - Mobile Devices | 15,828 | 15,000 | 16,320 | |
| 2054 Telecomm Trunks/Circuits | 786,023 | 900,290 | 880,260 | |
| 2140 Gen Liability Ins | 6,931 | 8,336 | 7,728 | |
| 2274 Delivery & Freight Charges | 300 | 500 | 500 | |
| 2290 Maintenance - Equipment | 162,190 | 238,520 | 164,073 | |
| 2292 Maintenance - Software | 199,278 | 92,841 | 162,359 | |
| 2310 Employee Benefits Systems | 26,299 | 31,109 | 93,966 | |
| 2404 Maintenance Services | 88,988 | 100,000 | 92,481 | |
| 2405 Materials - Bldgs & Impr | 955 | | | |
| 2406 Maintenance - Janitorial | 10,547 | 15,561 | 16,968 | |
| 2415 Campus Services-PCGC | 19,267 | 21,715 | 21,137 | |
| 2439 Membership/Dues | 563 | 550 | 700 | |
| 2481 PC Acquisition | 9,887 | 19,000 | 10,000 | |
| 2511 Printing | 3,615 | 4,500 | 4,500 | |
| 2522 Other Supplies | 10,599 | 1,000 | 1,392 | |
| 2523 Office Supplies & Exp | 3,128 | 2,500 | 3,000 | |
| 2524 Postage | 4,958 | 3,990 | 4,660 | |
| 2534 Operating Materials | 361,095 | 441,500 | 351,500 | |
| 2550 Administration | 168,097 | 160,000 | | |
| 2555 Prof/Spec Svcs - Purchased | 150,083 | 268,200 | 203,200 | |
| 2556 Prof/Spec Svcs - County | 8,599 | 9,400 | 8,831 | |
| 2568 MIS - Services | 127,811 | 154,778 | 173,242 | |
| 2701 Publications & Legal Notices | | 500 | 500 | |
| 2709 Countywide System Charges | 20,288 | 19,154 | 22,256 | |
| 2710 Rents & Leases - Equipment | 70,231 | 77,238 | 68,492 | |
| 2727 Rents & Leases - Bldgs & Impr | 121,207 | 124,804 | 131,617 | |
| 2744 Small Tools & Instruments | 1,078 | 4,000 | 3,500 | |
| 2770 Fuels & Lubricants | 20 | 1,500 | 1,500 | |
| 2840 Special Dept Expense | 264,563 | 16,230 | 40,495 | |
| 2844 Training | 26,919 | 39,600 | 30,000 | |
| 2931 Travel & Transportation | 645 | 5,900 | 4,500 | |
| 2933 Lodging | 2,202 | 4,500 | 5,000 | |
| 2941 County Vehicle Mileage | 99,438 | 80,000 | 100,000 | |
| 2964 Meals/Food Purchases | 1,066 | 1,000 | 1,500 | |
| 2965 Utilities | 128,748 | 101,102 | 130,000 | |
| 3701 Equipment Depreciation | 219,010 | | | |
| 3702 Bldg & Impr Depreciation | 29,827 | | | |
| 9041 Cost Allocation In/Out | | | 226,669 | |
| Total Operating Expenses | \$ 6,210,223 | \$ 6,329,317 | \$ 6,330,494 | \$ |

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

| | |
|----------|-----------------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Telecommunication Services - 100 |
| Activity | Telecommunications Service - 2100 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Income (Loss) | \$ 480,982 | \$ 40,294 | \$ 105,273 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (111,747) | (201,488) | (157,370) | |
| 3803 Long-Term Debt Repaid | 32,254 | | | |
| 3810 Lease Purchase Principal | (32,254) | (33,019) | (33,036) | |
| 3830 Lease Purchase Interest | (1,515) | (750) | (660) | |
| 6770 Franchises | 25,844 | 25,844 | 25,844 | |
| 6950 Interest | 23,057 | 16,500 | 23,000 | |
| 6970 Investment Income | 15,552 | | | |
| 7232 State Aid - Other | 1,050 | | | |
| Total Non-Operating Revenue (Expenses) | \$ (47,759) | \$ (192,913) | \$ (142,222) | \$ |
| Income Before Capital Contributions and Transfers | \$ 433,223 | \$ (152,619) | \$ (36,949) | \$ |
| 8954 Operating Transfers In | 76,942 | 83,000 | 76,110 | |
| Change in Net Assets | \$ 510,165 | \$ (69,619) | \$ 39,161 | \$ |
| Net Assets - Beginning Balance | (812,366) | (300,500) | (388,119) | |
| Net Assets - Ending Balance | \$ (300,500) | \$ (388,119) | \$ (562,493) | \$ |
| Memo: | | | | |
| 4161 Intangible Assets | \$ 30,164 | | \$ | \$ |
| 4451 Equipment | | 18,000 | 213,535 | |

Agricultural Commissioner / Sealer of Weights & Measures

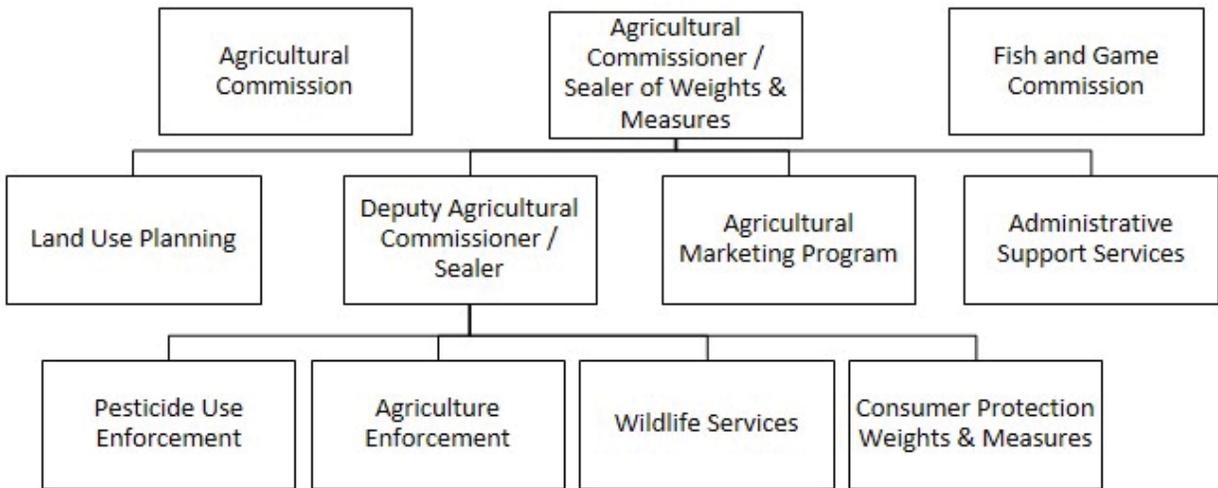
| AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS AND MEASURES | | | | | |
|--|--------------------|---------------------------|-----------------------------|-------------------------------|---------------|
| APPROPRIATION SUMMARY | | | | | |
| Fiscal Year 2017-18 | | | | | |
| ADMINISTERED BY: | | AGRICULTURAL COMMISSIONER | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Agricultural Marketing | 132,919 | 186,365 | 164,565 | 167,489 | |
| Agriculture Admin/Overhead | 944,641 | | | | |
| Agriculture Enforcement | 1,232,124 | 1,055,029 | 929,185 | 956,976 | |
| General Administration & Overhead Capital Im | 22,757 | | | | |
| Pesticide Use Enforcement | | 379,288 | 405,840 | 417,541 | |
| Weights and Measures | | 453,211 | 429,751 | 441,452 | |
| Wildlife Services | | 540,942 | 561,513 | 580,527 | |
| 22210 Agricultural Commission/Sealer | 2,332,441 | 2,614,835 | 2,490,854 | 2,563,985 | -1.94% |
| OTHER OPERATING FUND | | | | | |
| Fish and Game | 6,107 | 11,190 | 11,836 | 11,535 | |
| 22370 Fish and Game - Fund 130 | 6,107 | 11,190 | 11,836 | 11,535 | 3.08% |
| TOTAL ALL FUNDS | 2,338,548 | 2,626,025 | 2,502,690 | 2,575,520 | -1.92% |

| FUNDED POSITIONS | | | | | |
|--|-----------|-----------|-----------|-----------|--------------|
| 100-22210 Agricultural Commission/Sealer | 14 | 14 | 15 | 14 | |
| TOTAL FUNDED POSITIONS | 14 | 14 | 15 | 14 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 14 | 14 | 15 | 14 | 0.00% |

Mission Statement

To protect the agricultural industry by detecting and eradicating detrimental and invasive pests, promote the sale of locally grown products, protect the public and environment by promoting the safe use of pesticides, increase consumer confidence in local businesses by protecting against fraud and deception, and foster equity in the market place.

AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS AND MEASURES



22210 – AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS & MEASURES Land Use System

Purpose: The Agricultural Commissioner promotes local and regional public awareness of Placer County agriculture, the sale of Placer County agricultural products, and encourages agriculture-related tourism as a means of economic diversification for the farming community. In addition, department programs protect Placer County’s agricultural and natural resources against damage caused by exotic insects, diseases, and weeds; assure compliance with the federal and state laws pertaining to the proper and safe use of pesticides; and advocate for the county’s “Right-to-Farm” ordinance protection of farms from nuisance complaints which can limit agricultural productivity and efficiency. The Sealer of Weights and Measures program enforces laws and regulations that assure market-place equity for commercial transactions involving count, weight, or measure.

FY 2017-18 Highlights:

- Heightened Asian citrus psyllid pest detection and quarantine activities will continue in the western portion of the county to protect commercial and residential citrus trees from infestation.
- The Pesticide Use Enforcement program, in partnership with the California Department of Pesticide Regulation, is transitioning to a statewide electronic inspection, enforcement, and reporting system using mobile technology called CalPEATS.
- The department will be transitioning from an antiquated Microsoft Access database to a state of the art SQL database. The department was able to work with Santa Clara County to obtain the rights to utilize the their Agricultural Department’s new workload and client tracking database as an alternative to building a proprietary system for Placer County. This will result in tens of thousands of dollars in savings to the county.

Agricultural Commissioner / Sealer of Weights & Measures

- The Agricultural Marketing Program will be in its second year of contracting with the non-profit PlacerGROWN organization. Continued emphasis to be placed on creating an “on the ground” presence for the program along with helping farmers to make direct connections to Placer County’s consumer base.

Major Budget Adjustment(s):

- Decrease in Computer Equipment purchases of \$75,000 for one-time purchase of tracking database.
- Decrease in Capital Asset purchases of \$87,000 for one-time purchase of building security upgrades, electric meter provers, LPG prover and electric meter standard.

PBB PROGRAMS – AGRICULTURAL COMMISSIONER / SEALER

Agriculture Enforcement - Prevent harmful invasive insect, weed, and disease pests from establishing in Placer County. Regulate Placer County’s certified farmers’ markets, certified producers and organic growers.

Program Cost: \$956,976

Pesticide Use Enforcement - Ensure that pesticides are used in a manner that is safe, legal, and protects the environment.

Program Cost: \$417,541

Weights and Measures - Inspect gasoline pumps, grocery store scales, propane dispensers and other commercial weighing and measuring devices to ensure consumers are fairly charged.

Program Cost: \$441,452

Wildlife Services - Assist citizens, businesses, schools, public agencies and farmers and ranchers with wildlife related issues.

Program Cost: \$580,527

Agricultural Marketing - Promote sales of agricultural products produced by Placer County farmers and ranchers.

Program Cost: \$167,489

22370 – FISH AND GAME COMMISSION

Land Use System

Program Purpose: The Fish and Game Commission advises the Board of Supervisors and provides a community forum for citizens to express their concerns, opinions, and views and on matters affecting the conservation, propagation, preservation, and management of fish and wildlife within Placer County. The Commission coordinates efforts in habitat improvement, public awareness, and resource education and issues grant awards, using revenue received from Department of Fish and Wildlife enforcement actions, to non-profit organizations, schools, or other organizations or individuals.

FY 2017-18 Highlights:

- The commission continues to seek out and discuss fish and wildlife related issues and legislation that are relevant to Placer County, and relay recommendations to the Board of Supervisors.
- The commission continues to act in their capacity to receive and grant fine monies consistent with the California Fish and Game Code.

Major Budget Adjustment(s):

- None.

| |
|-------------------------------|
| Program Cost: \$11,535 |
|-------------------------------|

Budget Unit **General Fund - 100**
Function Public Protection
Activity Agricultural Commission/Sealer - 22210

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6856 Other Court Fines | \$ 5,387 | \$ | \$ | \$ |
| Total Fines, Forfeits & Penalties | \$ 5,387 | \$ | \$ | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 9 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 9 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7196 State Aid for Agriculture | \$ 835,377 | \$ 835,283 | \$ 830,000 | \$ |
| 7234 State Aid - Mandated Costs | 1,596 | 2,500 | 2,500 | |
| 8782 Contributions from Oth Govt Agencies | 24,999 | 6,700 | 10,000 | |
| Total Intergovernmental Revenue | \$ 861,972 | \$ 844,483 | \$ 842,500 | \$ |
| Charges for Services | | | | |
| 8140 Agricultural Services/Fees | \$ 77,597 | \$ 50,000 | \$ 50,000 | \$ |
| 8193 Other Services | 174,910 | 205,000 | 202,000 | |
| Total Charges for Services | \$ 252,507 | \$ 255,000 | \$ 252,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 4,887 | \$ | \$ 1,000 | \$ |
| Total Miscellaneous Revenues | \$ 4,887 | \$ | \$ 1,000 | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 2,700 | \$ | \$ 2,500 | \$ |
| 8954 Operating Transfers In | 8,000 | 75,000 | | |
| Total Other Financing Sources | \$ 10,700 | \$ 75,000 | \$ 2,500 | \$ |
| Total Revenue | \$ 1,135,462 | \$ 1,174,483 | \$ 1,098,000 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 897,248 | \$ 949,906 | \$ 957,891 | \$ |
| 1003 Extra Help | 73,639 | 100,500 | 100,500 | |
| 1005 Overtime & Call Back | 2,944 | 10,000 | 10,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 42,627 | 46,399 | 46,439 | |
| 1011 Salary Savings | | (32,308) | (32,307) | |
| 1018 Taxable Meal Reimbursements | 732 | 700 | 700 | |
| 1300 P.E.R.S. | 213,432 | 239,003 | 247,582 | |
| 1301 F.I.C.A. | 72,562 | 70,029 | 79,461 | |
| 1303 Other Postemployment Benefits (OPEB) | 75,837 | 75,460 | 75,461 | |
| 1310 Employee Group Ins | 187,919 | 171,039 | 167,558 | |
| 1315 Workers Comp Insurance | 25,426 | 29,702 | 25,371 | |
| 1320 Retired Employee Grp Ins | 122,591 | 128,520 | 137,813 | |
| 1325 401 (k) Employer Match | 1,514 | 1,500 | 1,501 | |
| Total Salaries & Benefits | \$ 1,716,471 | \$ 1,790,450 | \$ 1,817,970 | \$ |
| Services & Supplies | | | | |
| 2001 Agriculture | \$ 2,158 | \$ 2,000 | \$ 6,200 | \$ |
| 2051 Communication Services - Telephone | 13,032 | 15,000 | 10,980 | |
| 2052 Communication Services - Mobile Devices | 3,544 | 8,000 | 8,000 | |
| 2068 Food | 16 | | | |
| 2140 Gen Liability Ins | 3,662 | 4,909 | 4,639 | |
| 2290 Maintenance - Equipment | 6,189 | 11,000 | 11,000 | |
| 2291 Maintenance - Computer Equip | | 100,500 | 25,500 | |
| 2310 Employee Benefits Systems | 19,464 | 22,549 | 20,830 | |
| 2404 Maintenance Services | | 6,956 | 13,024 | |
| 2406 Maintenance - Janitorial | | 6,556 | 14,015 | |
| 2415 Campus Services-PCGC | 9,812 | 10,033 | 12,417 | |
| 2431 Professional Dues | 250 | | | |
| 2439 Membership/Dues | 5,008 | 4,500 | 4,500 | |
| 2481 PC Acquisition | 5,280 | 12,000 | 11,000 | |
| 2511 Printing | 10,470 | 12,000 | 12,000 | |
| 2521 Operating Supplies | 9,912 | 18,000 | 12,000 | |
| 2522 Other Supplies | 1,746 | 2,500 | 2,500 | |
| 2523 Office Supplies & Exp | 3,336 | 4,000 | 4,000 | |
| 2524 Postage | 6,117 | 5,093 | 2,106 | |

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

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Agricultural Commission/Sealer - 22210

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2554 Commissioner's Fees | 2,160 | 4,320 | 4,320 | |
| 2555 Prof/Spec Svcs - Purchased | 88,871 | 81,996 | 81,996 | |
| 2568 MIS - Services | 81,322 | 73,130 | 78,986 | |
| 2570 Media / Video Services | 473 | 500 | 500 | |
| 2709 Countywide System Charges | 9,110 | 9,557 | 10,194 | |
| 2770 Fuels & Lubricants | 301 | 1,000 | 1,000 | |
| 2788 Promotional Projects | 22,678 | 26,000 | 26,000 | |
| 2840 Special Dept Expense | 7,874 | 13,300 | 13,300 | |
| 2844 Training | 921 | 2,000 | 2,000 | |
| 2931 Travel & Transportation | 1,345 | 3,000 | 3,000 | |
| 2932 Mileage | 2,377 | 3,000 | 3,000 | |
| 2933 Lodging | 2,789 | 1,000 | 1,000 | |
| 2941 County Vehicle Mileage | 148,311 | 162,000 | 162,000 | |
| 2964 Meals/Food Purchases | 833 | 1,000 | 1,000 | |
| 2965 Utilities | | 10,180 | 9,667 | |
| 2966 Drug & Alcohol Testing | 117 | 225 | 225 | |
| Total Services & Supplies | \$ 469,478 | \$ 637,804 | \$ 572,899 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 84,004 | \$ 77,197 | \$ 150,733 | \$ |
| Total Other Charges | \$ 84,004 | \$ 77,197 | \$ 150,733 | \$ |
| Capital Assets | | | | |
| 4151 Buildings & Improvements | \$ | \$ 12,000 | \$ | \$ |
| 4451 Equipment | 7,000 | 75,000 | | |
| Total Capital Assets | \$ 7,000 | \$ 87,000 | \$ | \$ |
| Other Financing Uses | | | | |
| 3780 Contrib to Other Funds | \$ 20,000 | \$ | \$ | \$ |
| Total Other Financing Uses | \$ 20,000 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5051 I/T-OUT Communications | \$ | \$ 282 | \$ 281 | \$ |
| 5291 I/T-OUT Maintenance - Computer Equipment | | 102 | 102 | |
| 5404 I/T-OUT Maintenance - Services | 7,634 | | | |
| 5406 I/T-OUT Maintenance - Janitorial | 11,947 | | | |
| 5556 I/T-OUT Professional Services | | 2,000 | 2,000 | |
| 5840 I/T-OUT Special Dept Expense | 272 | 20,000 | 20,000 | |
| 5965 I/T-OUT Utilities | 9,424 | | | |
| Total Intrafund Transfers Out | \$ 29,277 | \$ 22,384 | \$ 22,383 | \$ |
| Total Expenditures / Appropriations | \$ 2,326,230 | \$ 2,614,835 | \$ 2,563,985 | \$ |
| Net Cost | \$ 1,190,768 | \$ 1,440,352 | \$ 1,465,985 | \$ |

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

Budget Unit **Fish and Game Fund - 130**
 Function Public Protection
 Activity Fish and Game - 22370

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6856 Other Court Fines | \$ 910 | \$ 3,000 | \$ 3,000 | \$ |
| 6884 Penalty Assess-PC 1464 | 545 | 2,000 | 2,000 | |
| Total Fines, Forfeits & Penalties | \$ 1,455 | \$ 5,000 | \$ 5,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 155 | \$ 200 | \$ 200 | \$ |
| 6970 Investment Income | 82 | | | |
| Total Rev from Use of Money & Property | \$ 237 | \$ 200 | \$ 200 | \$ |
| Miscellaneous Revenues | | | | |
| 8765 Restitution | \$ 1,000 | \$ | \$ | \$ |
| Total Miscellaneous Revenues | \$ 1,000 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 4,000 | \$ 6,000 | \$ 6,000 | \$ |
| Total Other Financing Sources | \$ 4,000 | \$ 6,000 | \$ 6,000 | \$ |
| Total Revenue | \$ 6,692 | \$ 11,200 | \$ 11,200 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ | \$ 25 | \$ | \$ |
| 2511 Printing | 13 | | | |
| 2522 Other Supplies | 1,000 | | | |
| 2523 Office Supplies & Exp | | 65 | 100 | |
| 2524 Postage | 15 | 180 | 50 | |
| 2554 Commissioner's Fees | 1,560 | 2,100 | 2,100 | |
| 2555 Prof/Spec Svcs - Purchased | 1,000 | 1,000 | 1,000 | |
| 2570 Media / Video Services | 675 | | 750 | |
| 2840 Special Dept Expense | | 5,000 | 5,000 | |
| 2932 Mileage | 1,541 | 2,000 | 2,000 | |
| Total Services & Supplies | \$ 5,804 | \$ 10,370 | \$ 11,000 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 303 | \$ 820 | \$ 535 | \$ |
| Total Other Charges | \$ 303 | \$ 820 | \$ 535 | \$ |
| Total Expenditures / Appropriations | \$ 6,107 | \$ 11,190 | \$ 11,535 | \$ |
| Net Cost | \$ (585) | \$ (10) | \$ 335 | \$ |

| ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | ASSESSOR | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Appraisal | 5,056,654 | 9,251,348 | 7,303,666 | 7,307,251 | |
| Assessment | 843,006 | 3,217,859 | 2,206,657 | 2,210,242 | |
| Assessor Admin/Overhead | 6,467,449 | | 2,068,862 | 2,072,447 | |
| Mapping and GIS | 434,182 | 938,542 | 2,100,801 | 2,104,386 | |
| 10370 Assessor | 12,801,291 | 13,407,749 | 13,679,986 | 13,694,326 | 2.14% |
| TOTAL ALL FUNDS | 12,801,291 | 13,407,749 | 13,679,986 | 13,694,326 | 2.14% |

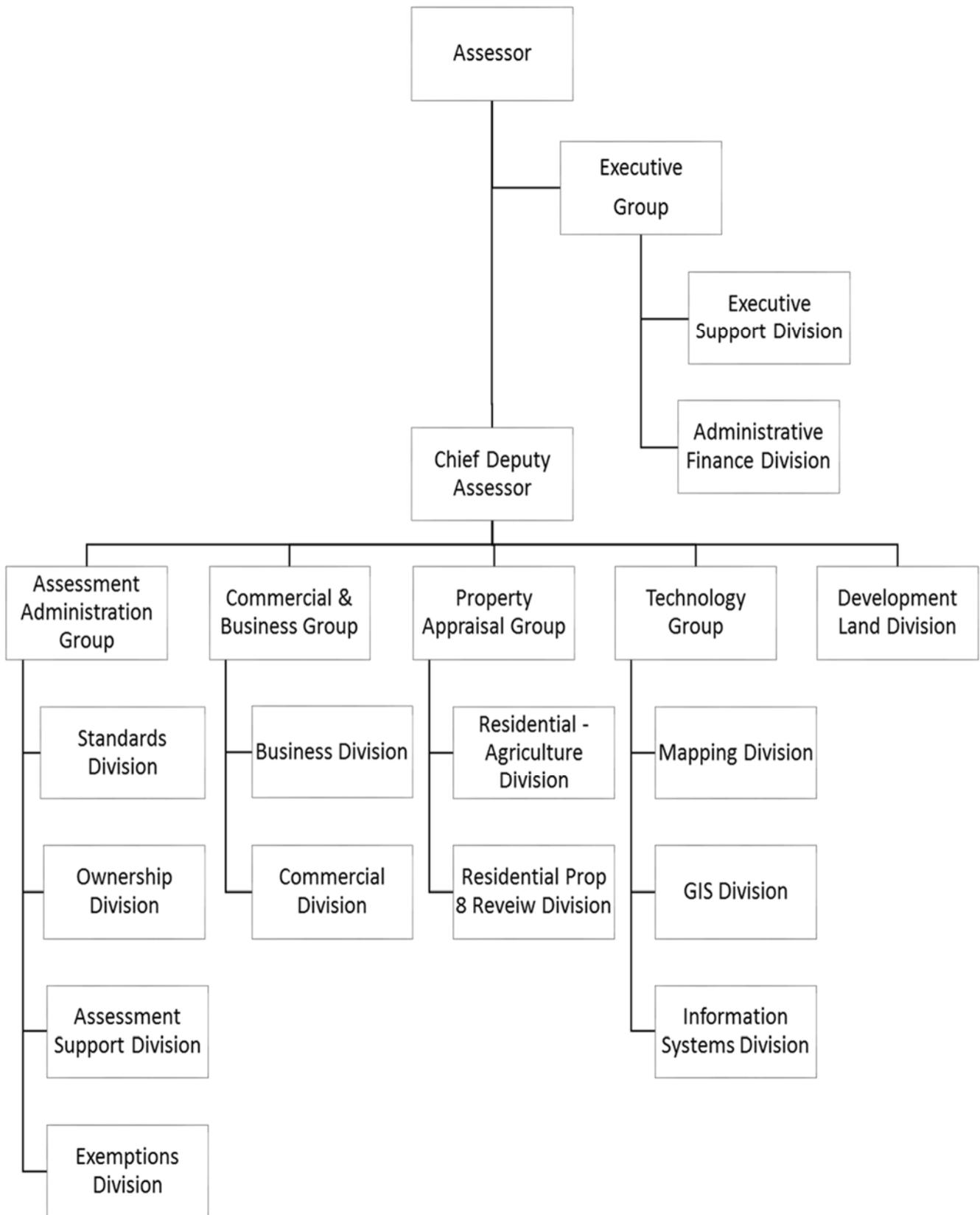
| FUNDED POSITIONS | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-10370 Assessor | 77 | 77 | 77 | 77 | |
| TOTAL FUNDED POSITIONS | 77 | 77 | 77 | 77 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 85 | 85 | 85 | 85 | 0.00% |

Mission Statement

The Assessor’s Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The Assessor:

- Maintains assessment parcel maps and ownership information for property tax purposes.
- Develops core layers of the GIS base map used for emergency response and other public notifications.
- Appraises real and personal property for property tax assessments.
- Administers an exemption program for properties that meet public benefit qualifications.
- Delivers an annual and supplemental assessment roll.
- Answers questions from the public and local jurisdictions regarding property assessments.

ASSESSOR



10370 – ASSESSOR
Administration and Financial System

Purpose: Identify and maintain assessor’s parcel maps and GIS base map layers for all property within the county. Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business property assessments. Administer property tax exemptions and exclusions as mandated by the state. Provide property information to local government, property owners, and the business community.

FY 2016-17 Highlights: The Assessor’s Office administers the property tax assessment program for 179,297 assessor’s parcels, resulting in an annual assessment roll of over \$66.8 billion. Office workload is still affected by over 29,000 properties that require annual market review and adjustment as the real estate market recovers. Given the complexity of the property tax system, responding to public service inquires is an important role. The Assessor’s website continues to provide more information every year with 196,780 visitors in 2016, up 15% from the previous year.

The Assessor’s staff is comprised of 77 funded positions, with over half of the staff eligible to retire over the next four years. Given the risk associated with the loss of institutional knowledge and business continuity, an emphasis on process documentation, training, staff rotation, and seeking solutions through technology will continue in 2017-18.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - ASSESSOR

Mapping / GIS (Geographic Information System) - Establish and maintain a set of maps for every parcel of property in the County for assessment purposes. These parcel maps serve as the basis for the assessment of all real property in Placer County and are continuously updated to reflect new subdivisions and surveys. Parcel maps show the assessor’s parcel numbers, recorded dimensions, acreage, street widths, parcel and lot boundaries, adjoining parcels and recorded map information. Maintain Placer County’s GIS base map, ensuring that new parcels are added countywide and made available to the public and jurisdictions within the county.

Program Attributes: 3,310 new assessor’s parcels were drawn in AutoCad last year. 1,069 assessor’s parcels were updated on the GIS base map. GIS line-work was shared with surrounding cities through cooperative agreements to increase the accuracy and efficiency of GIS information available throughout Placer County. 33 Subdivision Tax Estimates were prepared as part of the Tax Certification process for a new development. Accurate and timely responses were provided to over 1,200 public contacts through phone, lobby, and email.

Program Cost: \$2,104,386

Assessment - Review legal documents transferring property ownership and building permits issued throughout the county to determine whether a Proposition 13 re-appraisable event has occurred. Apply all legal property tax exemptions and exclusions, reducing the tax liability on every property that qualifies. Develop and maintain the supplemental and annual assessment rolls.

Program Attributes: Over 28,500 documents transferring ownership of property were reviewed to determine whether the transaction created a re-appraisable event. Documentation for 174 Legal Entity Ownership Program (LEOP) events was researched. The LEOP Program is a state mandated program created to identify and re-appraise complex transfers involving legal entities who do not typically file documents at the local level indicating a change in ownership. 8,345 building permits from 7 jurisdictions were evaluated to identify new construction events that would require an appraisal pursuant to Proposition 13. 1,475 property tax exemptions were applied;

many related to welfare or religious properties that provide public benefit. 76,677 Homeowner's exemptions were also administered. The public had over 15,255 inquiries related to property tax assessment that were answered through the Assessment Program.

Program Cost: \$2,210,242

Appraisal - Appraise single and multi-family residential, rural, and commercial/industrial real property in Placer County for the purposes of property tax assessment. Appraise all taxable business personal property located within the county including machinery, equipment, fixtures, boats and aircraft. Perform mandatory audits of business property accounts within the county. Prepare and present Assessment Appeal Board cases.

Program Attributes: The Appraisal Program valued 8,597 assessable real property transfers, 9,359 new construction events pursuant to Proposition 13. Appraisal staff also reviewed and adjusted values on 32,000 properties that still require annual review pursuant to Proposition 8. The Business Property division completed valuations for 11,067 unsecured businesses, boats, and airplanes. Auditor Appraisers completed 73 mandatory audits of business property and equipment. The Appraisal Program resolved 933 assessment appeals; almost half of these were commercial/industrial and business appeals with high levels of complexity and assessment roll dollars at risk. Appraisers and technical staff answered over 11,400 inquiries on property values via phone, lobby and email correspondence.

Program Cost: \$7,307,251

Budget Unit **General Fund - 100**
 Function **General**
 Activity **Assessor - 10370**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8095 SB2557-Tax Admin Fee-Districts | \$ 1,490,441 | \$ 1,450,000 | \$ 1,504,774 | \$ |
| 8096 SB2557-Tax Admin Fee-Cities | 821,451 | 850,000 | 867,000 | |
| 8100 Assessment/Tax Collection Fees | 80,580 | 56,000 | 79,563 | |
| 8101 Supplemental PropTxs - 5% Admin Fee | 916,949 | 749,000 | 792,846 | |
| 8102 Data Request - Assessor | 42,770 | 30,000 | 30,000 | |
| Total Charges for Services | \$ 3,352,191 | \$ 3,135,000 | \$ 3,274,183 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 5,759 | \$ 7,000 | \$ 7,000 | \$ |
| 8764 Miscellaneous Revenues | 28 | | | |
| Total Miscellaneous Revenues | \$ 5,787 | \$ 7,000 | \$ 7,000 | \$ |
| Total Revenue | \$ 3,357,978 | \$ 3,142,000 | \$ 3,281,183 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ | \$ 23,385 | \$ 23,385 | \$ |
| 1002 Salaries and Wages | 6,200,043 | 6,492,234 | 6,640,730 | |
| 1003 Extra Help | 60,049 | 50,000 | 60,000 | |
| 1005 Overtime & Call Back | 57,733 | 50,000 | 60,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 317,401 | 334,362 | 344,379 | |
| 1011 Salary Savings | | (68,817) | (68,817) | |
| 1018 Taxable Meal Reimbursements | 49 | 251 | 100 | |
| 1300 P.E.R.S. | 1,513,672 | 1,677,491 | 1,749,957 | |
| 1301 F.I.C.A. | 477,958 | 484,675 | 503,256 | |
| 1303 Other Postemployment Benefits (OPEB) | 426,265 | 415,030 | 415,032 | |
| 1310 Employee Group Ins | 1,091,632 | 1,146,917 | 1,148,210 | |
| 1315 Workers Comp Insurance | 18,365 | 17,959 | 20,681 | |
| 1320 Retired Employee Grp Ins | 409,016 | 453,383 | 443,568 | |
| 1325 401 (k) Employer Match | 5,402 | (25,678) | 6,750 | |
| Total Salaries & Benefits | \$ 10,577,585 | \$ 11,051,192 | \$ 11,347,231 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 154,550 | \$ 180,000 | \$ 130,001 | \$ |
| 2052 Communication Services - Mobile Devices | 2,346 | 2,800 | 2,800 | |
| 2140 Gen Liability Ins | 20,290 | 26,295 | 41,505 | |
| 2271 Parts Installed | | 1,000 | 1,000 | |
| 2290 Maintenance - Equipment | 6,872 | 8,200 | 8,200 | |
| 2292 Maintenance - Software | 9,364 | 15,325 | 20,000 | |
| 2310 Employee Benefits Systems | 106,517 | 124,551 | 128,892 | |
| 2404 Maintenance Services | 700 | 96,000 | 104,188 | |
| 2406 Maintenance - Janitorial | | 66,445 | 73,448 | |
| 2415 Campus Services-PCGC | 39,716 | 44,072 | 50,076 | |
| 2439 Membership/Dues | 8,380 | 10,000 | 14,700 | |
| 2481 PC Acquisition | 30,720 | 30,000 | 30,000 | |
| 2511 Printing | 49,371 | 40,708 | 41,700 | |
| 2523 Office Supplies & Exp | 25,530 | 27,000 | 27,000 | |
| 2524 Postage | 116,095 | 110,372 | 118,800 | |
| 2555 Prof/Spec Svcs - Purchased | 137,367 | 300,000 | 300,000 | |
| 2556 Prof/Spec Svcs - County | 13,695 | 17,948 | 37,962 | |
| 2568 MIS - Services | 329,321 | 369,510 | 362,145 | |
| 2570 Media / Video Services | 3,585 | | | |
| 2701 Publications & Legal Notices | 3,213 | 6,000 | 6,000 | |
| 2709 Countywide System Charges | 129,439 | 164,567 | 162,108 | |
| 2838 Special Dept Expense-1099 Reportable | 35 | | (34) | |
| 2840 Special Dept Expense | 9,235 | 15,000 | 10,000 | |
| 2844 Training | 5,572 | 7,500 | 7,500 | |
| 2931 Travel & Transportation | 6,539 | 5,400 | 5,400 | |
| 2933 Lodging | 10,173 | 9,900 | 9,900 | |
| 2941 County Vehicle Mileage | 56,146 | 59,116 | 59,116 | |
| 2964 Meals/Food Purchases | 3,196 | 4,000 | 4,000 | |
| 2965 Utilities | | 108,875 | 103,000 | |

Budget Unit **General Fund - 100**
 Function General
 Activity Assessor - 10370

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Services & Supplies | \$ 1,277,967 | \$ 1,850,584 | \$ 1,859,407 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 689,287 | \$ 468,973 | \$ 487,688 | \$ |
| Total Other Charges | \$ 689,287 | \$ 468,973 | \$ 487,688 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 93,676 | \$ | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | | 17,000 | | |
| 5406 I/T-OUT Maintenance - Janitorial | 62,685 | | | |
| 5556 I/T-OUT Professional Services | 11,129 | 20,000 | | |
| 5965 I/T-OUT Utilities | 88,962 | | | |
| Total Intrafund Transfers Out | \$ 256,452 | \$ 37,000 | \$ | \$ |
| Total Expenditures / Appropriations | \$ 12,801,291 | \$ 13,407,749 | \$ 13,694,326 | \$ |
| Net Cost | \$ 9,443,313 | \$ 10,265,749 | \$ 10,413,143 | \$ |

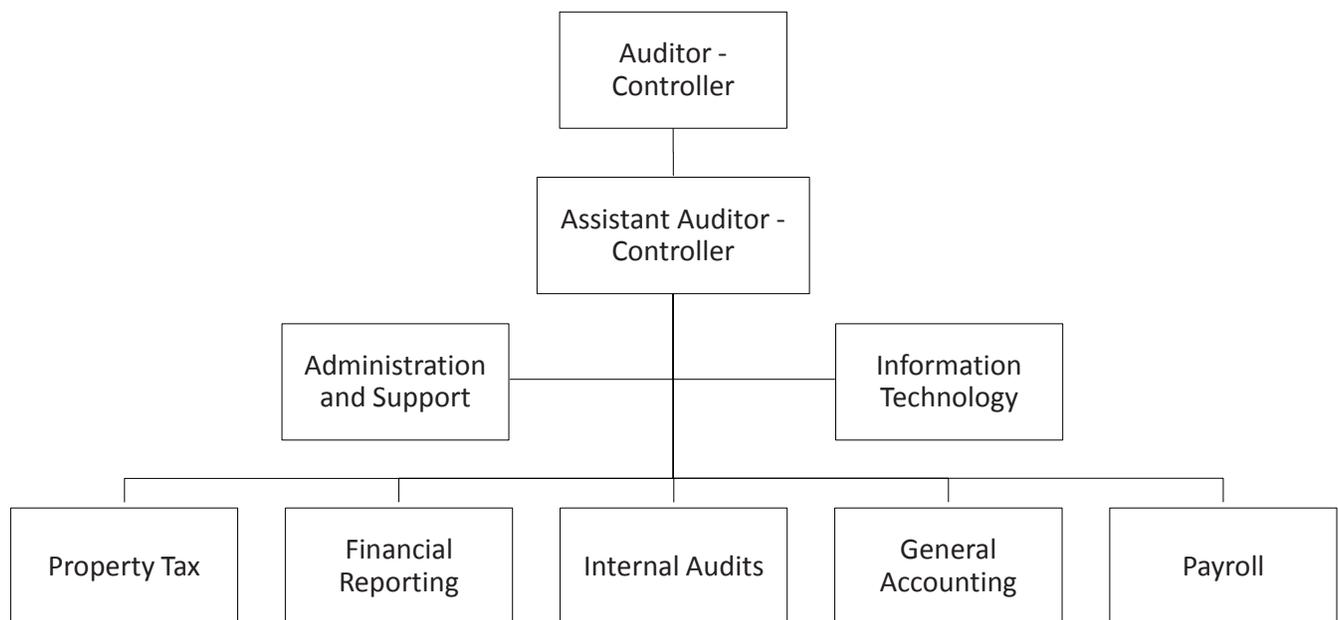
| OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | AUDITOR-CONTROLLER | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Auditor-Controller Admin/Overhead | 2,173,038 | | | | |
| Financial Reporting | 816,344 | 1,335,019 | 1,070,179 | 1,070,482 | |
| General Accounting | 948,713 | 1,786,743 | 2,819,487 | 2,820,450 | |
| Internal Audits | | 596,164 | 863,660 | 863,944 | |
| Payroll | 859,288 | 1,398,271 | 1,664,866 | 1,663,492 | |
| Property Tax | 524,294 | 842,484 | 778,652 | 778,916 | |
| 10250 Auditor-Controller | 5,321,676 | 5,958,681 | 7,196,844 | 7,197,284 | 20.79% |
| TOTAL ALL FUNDS | 5,321,676 | 5,958,681 | 7,196,844 | 7,197,284 | 20.79% |

| FUNDED POSITIONS | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-10250 Auditor-Controller | 39 | 42 | 43 | 43 | |
| TOTAL FUNDED POSITIONS | 39 | 42 | 43 | 43 | 2.38% |
| TOTAL ALLOCATED POSITIONS | 42 | 43 | 43 | 43 | 0.00% |

Mission Statement

To maintain the financial integrity of the County by providing county departments, special districts, and the citizens of Placer County with clear, accurate, and responsive accounting and auditing services, and by providing an environment that promotes the safeguarding of county assets.

OFFICE OF THE AUDITOR - CONTROLLER



10250 – AUDITOR – CONTROLLER

Administration and Financial System

Purpose: To enhance the public's trust by acting as guardian of funds administered for the County, cities, schools, and special districts, and provide an independent source of financial information and analysis.

FY 2017-18 Highlights: We have started the implementation stage of the multi-year project to replace our countywide financial accounting and payroll systems which includes eight positions who have been assigned to the project team at an offsite location. Along these lines, we continue to train new and existing staff to support the duties once assigned to the project team and to support our succession planning efforts.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$809,428 for the over-hire of seven positions due to the reallocation of staff to the Enterprise Resource Planning (ERP) project.
- Increase in revenues of \$869,741 for the funding of seven additional positions being over-hired due to the reallocation of staff to the ERP project.

PBB PROGRAMS – AUDITOR - CONTROLLER

Property Tax Services - Calculate property tax rates, apply direct charges and process changes to the property tax roll. Maintain the tax allocation systems in order to accurately calculate and distribute property tax revenue to the county, cities, schools and Special Districts and to ensure compliance with external reporting requirements. Perform all of the required duties contained in the RDA dissolution law, and accurately calculate and distribute residual property tax increment and assets to the affected taxing entities.

Program Attributes: We experienced an increase in direct charges added to the tax roll by \$2 million from the previous fiscal year. This creates additional realized revenues in the Auditor-Controller budget, thus having less net county cost. With a recovering economy, we are now processing more supplemental tax bills rather than supplemental tax refunds.

Program Cost: \$778,916

Payroll Services - Provide timely and accurate preparation, distribution and reporting of bi-weekly payroll to County departments and Special Districts and to ensure compliance with external reporting requirements. Ensure payroll procedures and reporting meet all legal requirements.

Program Attributes: Processed payroll for the County and 14 Special Districts. Issued 73,133 payroll checks with 3,111 or 4.3% as checks printed, 24,137 or 33% as direct deposit advices printed and 45,885 or 62.7% as paperless.

Program Cost: \$1,663,492

General Accounting - Audit, process and scan: (1) claims for payments submitted by County departments and Special Districts; (2) journal entries for the County and Special Districts. Ensure that bills are paid accurately and timely. Maintain budgetary control of various funds and produce the final adopted budget. Prepare the Countywide Cost Allocation Plan. Enforce accounting policies and procedures.

Program Attributes: Issued 52,019 vendor payments and processed 13,655 accounting journals and 3,380 wire documents. Prepared 14 State Controller's Reports and the Countywide Cost Allocation Plan. Provided accounting support for Priority Based Budgeting and Open Gov.

Program Cost: \$2,820,450

Financial Reporting - Maintain accounting records for the County with funds in the County Treasury. Prepare reports to the public, Board of Supervisors, State of California and County departments regarding operations and County financial position. Compile the Comprehensive Annual Financial Report of the County and financial statements for other governmental units for annual audits by external auditors.

Program Attributes: Compiled 11 sets of financial statements, including the Comprehensive Annual Financial Report. Received the Certificate of Achievement for Excellence in Financial Reporting for 15 consecutive years. Provided accounting services to 30 Special Districts, Placer County Office of Education and Sierra College.

| |
|----------------------------------|
| Program Cost: \$1,070,482 |
|----------------------------------|

Internal Audits - Perform independent appraisals, audits, reviews and evaluations of County activities for the County, Board of Supervisors and the public. This assists County management in delivering effective programs and functions and to safeguard County assets, and to meet financial reporting requirements. Assist departments with reviews of their internal controls, processes and records. Ensure countywide compliance with policies.

Program Attributes: Performed 42 audits and issued 29 audit reports. Identified and provided recommendations for 199 internal control deficiencies/instances of non-compliance.

| |
|--------------------------------|
| Program Cost: \$863,944 |
|--------------------------------|

Budget Unit **General Fund - 100**
Function General
Activity Auditor-Controller - 10250

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 1 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 1 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7234 State Aid - Mandated Costs | \$ 28,114 | \$ 20,000 | \$ | \$ |
| Total Intergovernmental Revenue | \$ 28,114 | \$ 20,000 | \$ | \$ |
| Charges for Services | | | | |
| 8095 SB2557-Tax Admin Fee-Districts | \$ 107,697 | \$ 98,500 | \$ 90,000 | \$ |
| 8096 SB2557-Tax Admin Fee-Cities | 59,357 | 54,700 | 50,000 | |
| 8100 Assessment/Tax Collection Fees | 1,408,563 | 1,436,000 | 1,490,000 | |
| 8101 Supplemental PropTxs - 5% Admin Fee | 68,449 | 28,000 | 15,000 | |
| 8113 Account/Audit Fees | 218,623 | 178,424 | 181,459 | |
| 8194 Investment Services | 33,312 | 20,000 | 20,000 | |
| 8218 Forms and Photocopies | 292 | | | |
| 8299 Rebate Revenue | 10,487 | 12,000 | | |
| 8527 Transfer In A-87 Costs | 3,250,003 | 3,148,390 | 3,736,556 | |
| Total Charges for Services | \$ 5,156,783 | \$ 4,976,014 | \$ 5,583,015 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 150 | \$ | \$ | \$ |
| Total Miscellaneous Revenues | \$ 150 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8954 Operating Transfers In | \$ | \$ | \$ 869,741 | \$ |
| Total Other Financing Sources | \$ | \$ | \$ 869,741 | \$ |
| Total Revenue | \$ 5,185,048 | \$ 4,996,014 | \$ 6,452,756 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 4,407 | \$ 100,184 | \$ 1,946 | \$ |
| 1002 Salaries and Wages | 2,632,951 | 3,070,424 | 3,749,814 | |
| 1003 Extra Help | 32,804 | | | |
| 1005 Overtime & Call Back | 26,409 | 15,001 | 15,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 113,521 | 130,515 | 166,506 | |
| 1011 Salary Savings | | (106,070) | (106,070) | |
| 1018 Taxable Meal Reimbursements | 502 | | | |
| 1300 P.E.R.S. | 670,746 | 835,929 | 1,036,037 | |
| 1301 F.I.C.A. | 196,714 | 246,217 | 279,880 | |
| 1303 Other Postemployment Benefits (OPEB) | 195,556 | 220,990 | 258,720 | |
| 1310 Employee Group Ins | 435,155 | 514,577 | 713,907 | |
| 1315 Workers Comp Insurance | 8,269 | 8,104 | 10,267 | |
| 1320 Retired Employee Grp Ins | 231,200 | 235,294 | 245,549 | |
| 1325 401 (k) Employer Match | 5,596 | 10,500 | 12,751 | |
| Total Salaries & Benefits | \$ 4,553,830 | \$ 5,281,665 | \$ 6,384,307 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 38,594 | \$ 40,000 | \$ 39,999 | \$ |
| 2052 Communication Services - Mobile Devices | 728 | 1,000 | 1,000 | |
| 2140 Gen Liability Ins | 6,942 | 8,270 | 8,282 | |
| 2290 Maintenance - Equipment | 4,159 | 6,950 | 6,650 | |
| 2292 Maintenance - Software | 9,046 | 9,350 | 11,225 | |
| 2310 Employee Benefits Systems | 54,068 | 67,099 | 64,757 | |
| 2404 Maintenance Services | | 32,865 | 45,193 | |
| 2406 Maintenance - Janitorial | | 24,838 | 31,638 | |
| 2415 Campus Services-PCGC | 17,953 | 19,921 | 22,632 | |
| 2431 Professional Dues | 1,635 | 2,611 | 2,250 | |
| 2439 Membership/Dues | 2,206 | 2,900 | 2,950 | |
| 2481 PC Acquisition | 22,926 | 10,000 | | |
| 2511 Printing | 11,933 | 11,000 | 20,000 | |
| 2523 Office Supplies & Exp | 60,713 | 40,000 | 44,960 | |
| 2524 Postage | 33,724 | 35,903 | 41,734 | |
| 2555 Prof/Spec Svcs - Purchased | 214,753 | 203,181 | 221,029 | |
| 2556 Prof/Spec Svcs - County | 14,994 | 15,717 | 14,325 | |

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 Auditor-Controller - 10250

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2568 MIS - Services | 186,644 | 160,894 | 205,410 | |
| 2570 Media / Video Services | 45 | | | |
| 2701 Publications & Legal Notices | 10,825 | 11,680 | 13,180 | |
| 2709 Countywide System Charges | 32,661 | 31,741 | 34,984 | |
| 2840 Special Dept Expense | 903 | 1,000 | 1,000 | |
| 2844 Training | 8,999 | 10,638 | 14,500 | |
| 2931 Travel & Transportation | 1,680 | 4,000 | 4,000 | |
| 2932 Mileage | 3,912 | 5,001 | 5,000 | |
| 2933 Lodging | 7,863 | 5,001 | 5,000 | |
| 2941 County Vehicle Mileage | 1,163 | 501 | 500 | |
| 2964 Meals/Food Purchases | 1,634 | 2,000 | 2,000 | |
| 2965 Utilities | | 45,160 | 53,143 | |
| Total Services & Supplies | \$ 750,703 | \$ 809,221 | \$ 917,341 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 73,055 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 23,210 | | | |
| 5556 I/T-OUT Professional Services | 1,098 | | | |
| 5965 I/T-OUT Utilities | 36,303 | | | |
| Total Intrafund Transfers Out | \$ 133,666 | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5001 I/T-IN Intrafund Transfers | \$ (8,900) | \$ (51,900) | \$ (11,900) | \$ |
| 5002 I/T-IN County General Fund | (106,055) | (80,305) | (92,464) | |
| 5008 I/T-IN County Office Bldg Fund | (1,571) | | | |
| Total Intrafund Transfers In | \$ (116,526) | \$ (132,205) | \$ (104,364) | \$ |
| Total Expenditures / Appropriations | \$ 5,321,673 | \$ 5,958,681 | \$ 7,197,284 | \$ |
| Net Cost | \$ 136,625 | \$ 962,667 | \$ 744,528 | \$ |

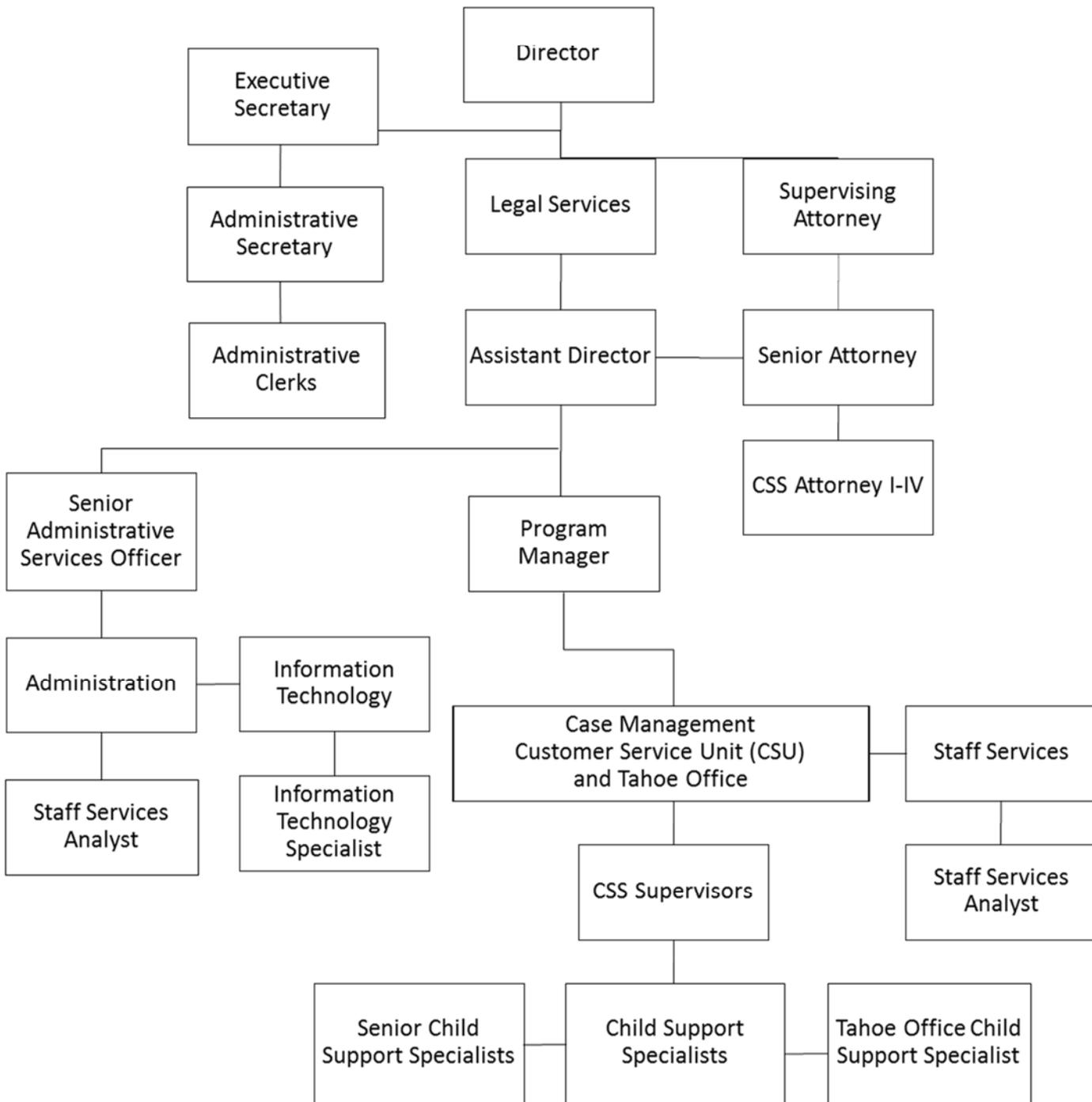
Child Support Services

| CHILD SUPPORT SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|---------------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | CHILD SUPPORT SERVICES DIRECTOR | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| 100 General Fund | | | | | |
| Child Support Admin/Overhead | 6,566,742 | 6,744,610 | | | |
| Collections | | | 1,286,884 | 1,230,525 | |
| Court Orders | | | 1,072,403 | 1,025,437 | |
| Customer Assistance | | | 4,504,094 | 4,306,837 | |
| General Administration & Overhead Capital Im | 27,352 | | | | |
| Partnerships and Outreach | | | 71,494 | 68,362 | |
| Paternity Establishment | | | 214,481 | 205,087 | |
| 21720 Child Support Services | 6,594,094 | 6,744,610 | 7,149,356 | 6,836,248 | 1.36% |
| TOTAL ALL FUNDS | 6,594,094 | 6,744,610 | 7,149,356 | 6,836,248 | 1.36% |
| FUNDED POSITIONS | | | | | |
| 100-21720 Child Support Services | 45 | 48 | 47 | 47 | |
| TOTAL FUNDED POSITIONS | 45 | 48 | 47 | 47 | -2.08% |
| TOTAL ALLOCATED POSITIONS | 65 | 65 | 65 | 65 | 0.00% |

Mission Statement

The mission of the Placer County Department of Child Support Services is to promote the well-being of children and the self-sufficiency of families by assisting both parents to meet the financial, medical, and emotional needs of their children through the delivery of quality child support services.

CHILD SUPPORT SERVICES



21720 – CHILD SUPPORT SERVICES

Health and Human Support System

Purpose: The Department of Child Support Services is a governmental law office that is responsible for administering the Title IV-D Program of the Federal Social Security Act, in and for the County of Placer. The Department performs the following services:

- Establishes paternity.
- Locates parents.
- Requests child support orders.
- Requests medical support orders.
- Enforces child support and spousal support orders.
- Modifies child support orders.
- Operates a call center for statewide toll-free number.
- Collects child support on cases when it is past due.
- Performs outreach in the community to share information about services and opportunities.
- Resolves complaints.
- Ensures federal regulation compliance and data reliability is met.
- Provides an opportunity for those that qualify and owe past due support to pay a reduced amount.
- Efficiently uses program allocation to perform child support services.
- Ombudsperson assists customers within specific rules and structure.
- Serves alleged obligors with Summons and Complaint to establish paternity or a support order.
- Coordinates with other states and countries involved in a child support case.
- Partners with other governmental entities and private businesses such as hospitals and clinics to establish the Paternity Opportunity Program.
- Maintains a stable of certified trainers to provide uniform training to staff members, and statewide on child support program areas.
- Works with local tribal governments regarding child support issues.

FY 2017-18 Highlights: During Fiscal Year 2017-18, the department’s focus will continue to be excellent customer care in order to obtain child support court orders that are in the best interest of all family members. During Federal Fiscal Year 2016, the Department achieved its continued upward momentum in improved performance resulting in the highest ranking ever, to number eight (8) in the State of California out of fifty-one (51) local child support agencies (LCSA). This rating is a direct reflection of the dedication to excellence by employees of the Department and their desire to educate and assist the public with their child support needs. The department will continue to focus on implementing innovative ways to improve the delivery of services, along with enhanced training, mentoring, and support of employees. This will provide the best customer service to the public, while continuing efforts to remain one of the highest achieving LCSA’s in the State.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$144,416.
- Savings of \$71,688 due to Placer County’s purchase of the occupied building on Sunset Blvd. in Rocklin.

PBB PROGRAMS - CHILD SUPPORT SERVICES

Customer Assistance - Provide customer care in the following ways: Greet walk-in customers efficiently and answer calls through the call center to provide prompt assistance by effective case management techniques; including assisting other child support agencies outside of Placer County. To also resolve potential problems with

Child Support Services

child support cases as early as possible through confidential Ombudsperson assistance. And, investigate and report on civil rights complaints regarding the child support program.

Comments: Caring for all customers in a non-judgmental, non-biased manner encourages empathetic customer communications which greatly benefit both parties.

Program Cost: \$4,306,837

Paternity Establishment - Determine fatherhood for children born out of wedlock via paternity opportunity forms, genetic testing, and court orders.

Comments: Establishing paternity is vital for the obligor to establish parental rights, and for the obligee to obtain needed survivor benefits for the child or children in interest, should they be necessary.

Program Cost: \$205,087

Court Orders - Establish and gain court orders for paternity, financial support, and medical support. File and serve court orders in real time using the 1058 Window Project videoconferencing while court is in session.

Comments: Expedited court order processing results in early customer education of the order, and less delay in making support payments.

Program Cost: \$1,025,437

Collections - Collect and distribute support for current, and past due child support. Assist parents requesting a modification of child support orders, and those that qualify to pay a reduced amount through the Compromise of Arrears Program.

Comments: The department increased collections to over \$24.5 million from \$18 million in 2007, achieved through the diligent efforts of employees to develop and implement effective case management processes. This has a direct impact in assisting families in Placer County and beyond with income they may not have received otherwise.

Program Cost: \$1,230,525

Partnerships and Outreach - Share information about community services and opportunities with parents, local organizations, and government entities. Assisting obligors obtain employment through partnerships with Health and Human Services, Employment Services Unit. Partner with other governmental entities and private businesses, such as hospitals and clinics, to establish paternity through the Paternity Opportunity Program.

Comments: Through increased outreach efforts, customers receive education about the program, and available resources, while the community benefits by having fewer people enrolled in temporary assistance for needy families (TANF).

Program Cost: \$68,362

Budget Unit **General Fund - 100**
Function Public Protection
Activity Child Support Services - 21720

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 12,022 | \$ 13,000 | \$ 12,000 | \$ |
| Total Rev from Use of Money & Property | \$ 12,022 | \$ 13,000 | \$ 12,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7133 CS State Admin | \$ 2,688,477 | \$ 2,486,379 | \$ 2,219,324 | \$ |
| 7236 CS Federal Admin | 4,145,224 | 4,083,137 | 4,308,101 | |
| 7413 State EDP | 279,918 | 220,315 | 279,911 | |
| Total Intergovernmental Revenue | \$ 7,113,619 | \$ 6,789,831 | \$ 6,807,336 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ | \$ 500 | \$ 500 | \$ |
| Total Miscellaneous Revenues | \$ | \$ 500 | \$ 500 | \$ |
| Other Financing Sources | | | | |
| 8958 Capital Lease Proceeds | \$ 67,200 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 67,200 | \$ | \$ | \$ |
| Total Revenue | \$ 7,192,841 | \$ 6,803,331 | \$ 6,819,836 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 387 | \$ 457 | \$ 500 | \$ |
| 1002 Salaries and Wages | 2,766,626 | 3,063,170 | 3,155,853 | |
| 1003 Extra Help | 2,371 | | | |
| 1005 Overtime & Call Back | 7,809 | | 8,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 141,989 | 159,835 | 164,833 | |
| 1011 Salary Savings | | (100,197) | (100,000) | |
| 1300 P.E.R.S. | 662,124 | 772,509 | 815,505 | |
| 1301 F.I.C.A. | 205,233 | 220,943 | 233,618 | |
| 1303 Other Postemployment Benefits (OPEB) | 242,550 | 253,330 | 253,330 | |
| 1310 Employee Group Ins | 538,314 | 633,908 | 611,328 | |
| 1315 Workers Comp Insurance | 8,589 | 2,198 | 7,570 | |
| 1320 Retired Employee Grp Ins | 401,747 | 420,318 | 420,352 | |
| 1325 401 (k) Employer Match | 2,256 | 3,000 | 3,000 | |
| Total Salaries & Benefits | \$ 4,979,995 | \$ 5,429,471 | \$ 5,573,889 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 196 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 51,091 | 40,000 | 42,000 | |
| 2052 Communication Services - Mobile Devices | 4,560 | 4,000 | 5,000 | |
| 2140 Gen Liability Ins | 15,107 | 26,851 | 39,591 | |
| 2290 Maintenance - Equipment | 2,027 | | 2,000 | |
| 2291 Maintenance - Computer Equip | 10,901 | 5,000 | 25,700 | |
| 2292 Maintenance - Software | 12,503 | 10,000 | 23,100 | |
| 2310 Employee Benefits Systems | 62,625 | 75,577 | 97,156 | |
| 2404 Maintenance Services | | 7,974 | 38,446 | |
| 2406 Maintenance - Janitorial | | 285 | 23,344 | |
| 2414 Records Retention & Destruction | | 1,000 | 1,000 | |
| 2439 Membership/Dues | 13,787 | 12,240 | 13,800 | |
| 2511 Printing | 26,419 | 32,000 | 27,000 | |
| 2523 Office Supplies & Exp | 63,768 | 26,111 | 60,000 | |
| 2524 Postage | 34,371 | 25,201 | 34,000 | |
| 2528 Services | 498 | | 500 | |
| 2555 Prof/Spec Svcs - Purchased | 140,764 | 169,206 | 145,500 | |
| 2556 Prof/Spec Svcs - County | 49 | 5,000 | 100 | |
| 2568 MIS - Services | 41,020 | 40,993 | 63,786 | |
| 2570 Media / Video Services | | | 5,000 | |
| 2709 Countywide System Charges | 7,216 | 27,104 | 31,086 | |
| 2710 Rents & Leases - Equipment | 21,215 | 14,000 | 42,900 | |
| 2727 Rents & Leases - Bldgs & Impr | 545,132 | 554,450 | 12,305 | |
| 2770 Fuels & Lubricants | 5,184 | 3,000 | 4,500 | |
| 2839 Recording Fees | 280 | | 152 | |
| 2840 Special Dept Expense | 49 | | | |
| 2844 Training | 23,503 | 10,000 | 25,000 | |

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

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Child Support Services - 21720

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2860 Library Materials | 4,765 | 3,000 | 4,000 | |
| 2931 Travel & Transportation | 7,868 | 5,000 | 8,000 | |
| 2932 Mileage | 2,260 | 1,000 | 2,500 | |
| 2933 Lodging | 13,422 | 5,000 | 13,500 | |
| 2941 County Vehicle Mileage | 57 | 500 | 252 | |
| 2955 Prof & Spec Serv & Med | 15,275 | 15,000 | 20,000 | |
| 2964 Meals/Food Purchases | 4,216 | 3,000 | 4,500 | |
| 2965 Utilities | 48,714 | 15,000 | 75,000 | |
| Total Services & Supplies | \$ 1,178,842 | \$ 1,137,492 | \$ 890,718 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 259,581 | \$ 76,764 | \$ 25,848 | \$ |
| Total Other Charges | \$ 259,581 | \$ 76,764 | \$ 25,848 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 67,200 | \$ 25,000 | \$ 25,000 | \$ |
| Total Capital Assets | \$ 67,200 | \$ 25,000 | \$ 25,000 | \$ |
| Other Financing Uses | | | | |
| 3780 Contrib to Other Funds | \$ | \$ | \$ 219,801 | \$ |
| Total Other Financing Uses | \$ | \$ | \$ 219,801 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 9,175 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 1,090 | | | |
| 5556 I/T-OUT Professional Services | 98,215 | 75,883 | 101,000 | |
| Total Intrafund Transfers Out | \$ 108,480 | \$ 75,883 | \$ 101,000 | \$ |
| Total Expenditures / Appropriations | \$ 6,594,098 | \$ 6,744,610 | \$ 6,836,256 | \$ |
| Net Cost | \$ (598,743) | \$ (58,721) | \$ 16,420 | \$ |

Community Development Resource Agency

| COMMUNITY DEVELOPMENT RESOURCE AGENCY | | | | | |
|--|-----------------------|--|-----------------------------------|-------------------------------------|-----------------|
| APPROPRIATION SUMMARY | | | | | |
| Fiscal Year 2017-18 | | | | | |
| ADMINISTERED BY: | | DIRECTOR COMMUNITY DEVELOPMENT RESOURCE AGENCY | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Addressing & Road Naming | | 144,886 | 144,888 | 147,580 | |
| Construction Inspection | 339,072 | 1,590,403 | 1,085,731 | 1,099,524 | |
| Department Leadership - ES | 10,754 | 110,390 | 57,191 | 57,498 | |
| Development Project Review | 1,358,561 | 821,989 | 1,029,147 | 1,041,811 | |
| Engineering & Surveying Admin/Overhead | 0 | | 637,376 | 660,629 | |
| Grading Permits | 61,693 | 194,485 | 431,818 | 437,239 | |
| Plan Check | 1,694,445 | 1,083,331 | 913,488 | 924,992 | |
| Surface Mining and Reclamation Act (SMARA) | 10,759 | 2,617 | 58,025 | 58,697 | |
| Surveying & Mapping | 1,177,663 | 1,202,970 | 1,086,526 | 1,101,807 | |
| 11400 Engineering & Surveying | 4,652,946 | 5,151,071 | 5,444,190 | 5,529,777 | 7.35% |
| Building Inspection | 2,625,564 | 2,603,137 | 2,165,105 | 2,189,508 | |
| Building Inspection Admin/Overhead | 76,066 | | 502,615 | 483,572 | |
| Building License Review | 730 | 221,055 | 50 | 50 | |
| Building Plan Check | 1,764,737 | 2,442,488 | 1,591,826 | 1,607,960 | |
| Code Compliance - Medical Marijuana | | | 653,297 | 655,530 | |
| Code Enforcement | 648,550 | 1,416,738 | 1,164,258 | 1,176,027 | |
| Counter Services - BI | 600,300 | 50,870 | 819,701 | 947,678 | |
| Department Leadership - BI | 239,401 | 46,176 | 45,831 | 46,265 | |
| Department Leadership - PD | 17 | | | | |
| General Administration & Overhead Capital Imp | -182 | | | | |
| Hazardous Vegetation | | 100,000 | 100,000 | 100,000 | |
| 22220 Building Inspection | 5,955,183 | 6,880,464 | 7,042,683 | 7,206,590 | 4.74% |
| Advanced Planning - CDRA | 246,794 | 740,593 | | 35,955 | |
| Community Development / Resource Agency Admin/ | 245 | | 450,787 | 468,173 | |
| Counter Services - CDRA | 249,254 | 173,179 | 284,800 | 349,457 | |
| Current Planning Support | 56,181 | 903,783 | 142,117 | 151,021 | |
| Department Leadership - CDRA | 664,220 | 103,261 | 34,683 | 40,660 | |
| Environmental Coordination | 199,666 | 302,268 | 348,519 | 358,476 | |
| Fiscal & Personnel Support | 320,351 | -502,094 | 206,644 | 244,889 | |
| GIS Services | 306,293 | 317,329 | 274,790 | 290,970 | |
| IT Services | 54,732 | 98,556 | 162,392 | 168,615 | |
| Online Permitting & Automation | 67,403 | 314,940 | 127,954 | 135,422 | |
| Placer County Conservation Plan | 228,453 | 253,242 | 266,244 | 271,224 | |
| 22240 Community Development / Resource Agency | 2,393,593 | 2,705,057 | 2,298,930 | 2,514,862 | -7.03% |
| Advanced Planning - PD | 3,258,600 | 1,723,998 | 1,355,050 | 1,273,057 | |
| Biomass / Middle Fork | 41,877 | 20,446 | | | |
| Current Planning | 4,195,851 | 3,240,002 | 4,949,750 | 4,800,734 | |
| Department Leadership - PD | 7,671 | 43,826 | 18,362 | 17,918 | |
| Emergency Preparedness and Response | 38,786 | | | | |
| Housing & Economic Development | -9,623 | 117,446 | 299,610 | 291,314 | |
| Placer County Conservation Plan / Legacy | 425 | 1,217,000 | 122,835 | 1,394,013 | |
| Planning Department Admin/Overhead | 200 | 994,805 | 7,568 | 7,568 | |
| 22330 Planning Department | 7,533,787 | 7,357,523 | 6,753,175 | 7,784,604 | 5.80% |
| TOTAL GENERAL FUND | 20,535,508 | 22,094,115 | 21,538,978 | 23,035,833 | 4.26% |

Community Development Resource Agency

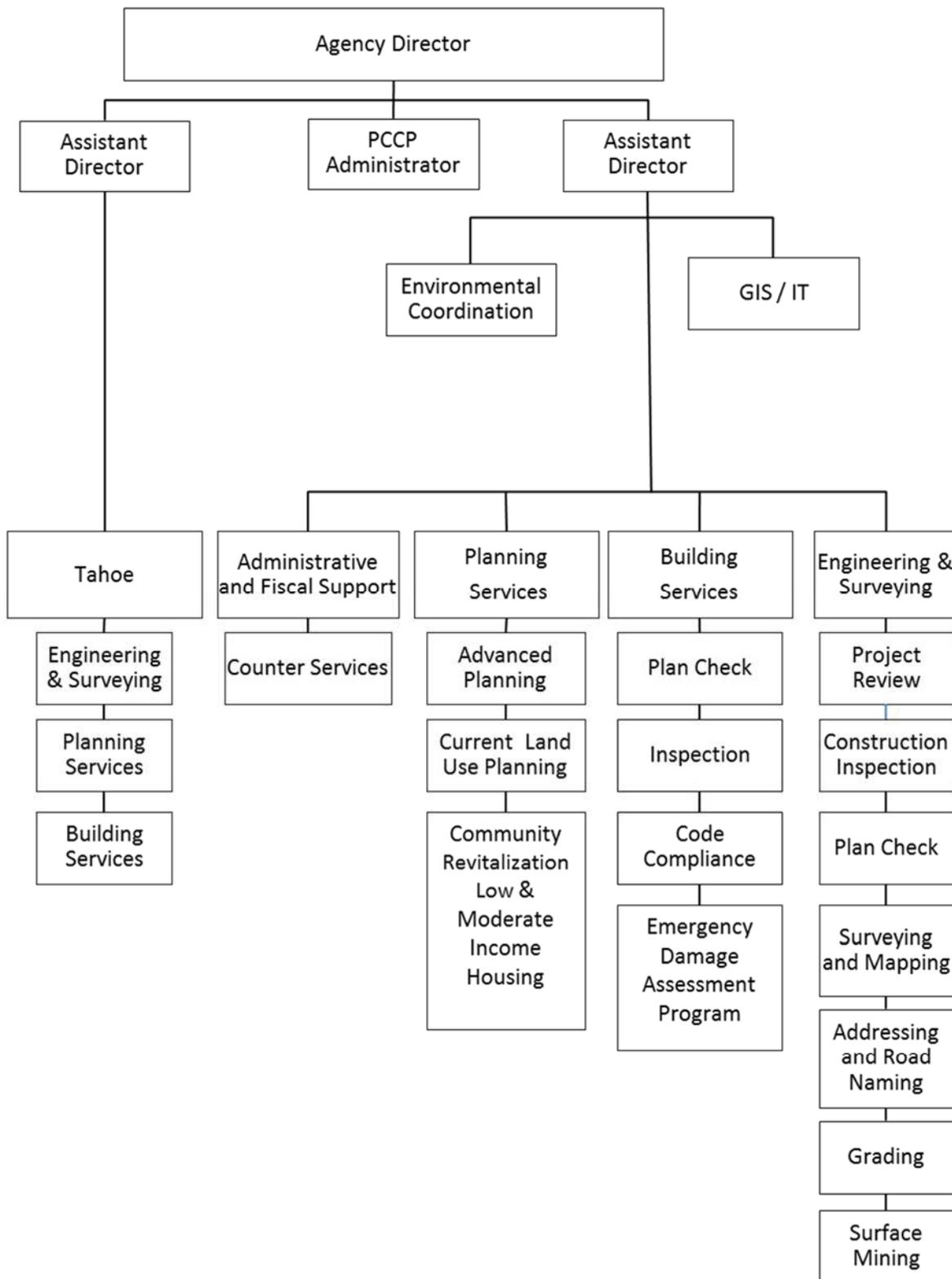
| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|--------------|
| OTHER OPERATING FUNDS | | | | | |
| 22770 Community Development Grants and Loans - Fund | 91,625 | 350,200 | 175,337 | 175,337 | -49.93% |
| 32560 Housing - Fund 106 | 113,978 | 843,835 | 1,094,088 | 1,094,088 | 29.66% |
| TOTAL OTHER OPERATING FUNDS | 205,603 | 1,194,035 | 1,269,425 | 1,269,425 | 6.31% |
| TOTAL ALL FUNDS | 20,832,737 | 23,638,350 | 22,983,740 | 24,480,595 | 3.56% |

| | | | | | |
|---|------------|------------|------------|------------|---------------|
| FUNDED POSITIONS | | | | | |
| 100-11400 Engineering & Surveying | 23 | 23 | 23 | 23 | |
| 100-22220 Building Inspection | 23 | 23 | 27 | 23 | |
| 100-22240 Community Development / Resource Agency | 39 | 39 | 46 | 43 | |
| 100-22330 Planning Department | 20 | 21 | 22 | 22 | |
| TOTAL FUNDED POSITIONS | 105 | 106 | 118 | 111 | 4.72% |
| TOTAL ALLOCATED POSITIONS | 155 | 154 | 159 | 153 | -0.65% |

Mission Statement

The mission of the Community Development / Resource Agency is to provide a progressive, clear and timely development process that focuses on the public interest, protecting the County's many natural resources and creating balanced, sustainable communities.

COMMUNITY DEVELOPMENT / RESOURCE AGENCY



22240 – COMMUNITY DEVELOPMENT RESOURCE AGENCY

Land Use System

Purpose: The Administrative Services Division of the Community Development / Resource Agency (CDRA) provides centralized administration and support services to all divisions included under the Agency umbrella: Planning Services, Building Services, and Engineering and Surveying. Programs specific to the Agency include environmental review coordination, geographic information services (GIS), training, clerical support, information technology support, accounting, auditing, front counter services (including Tahoe functions) and Tahoe Regional Planning Agency interface. The Agency's Administrative Services Division provides centralized customer service delivery for the three land use divisions associated with the Agency as well as providing internal coordination with other county departments involved in the land development process, including the Departments of Health and Human Services - Environmental Health Division, Air Pollution Control District, Public Works and Facilities, and County Executive Office.

FY 2017-18 Highlights: The Administrative Services Division continues to provide support services to the operational divisions within CDRA, and in some cases (GIS in particular), other County departments.

- Administrative staff will:
 - Participate in review/creation of the new Countywide Enterprise Resource Planning system project to upgrade the County's human resources and electronic fiscal systems.
 - Completing a fee study of all agency service fees.
 - Participating in community facility district formation proceedings for several significant development projects as part of the Bond Screening Committee.
- The GIS/IT section:
 - Obtained and installed a new software system that allows electronic plan checking of submitted plans;
 - Implemented an online building permit system, which will be expanded in FY 2017-18
 - Developed a prototype financial analysis and land use model using GeoPlanner
 - Developed web mapping applications for Planning entitlements, building permits, code compliance cases, and Tahoe area special events, which will be enhanced in the coming year along with creation of new web maps.
 - Designing and developing a Placer County Conservation Plan permitting process system.
- A full-time Environmental Coordinator is being filled. Highlights of the coming year include:
 - Completing a dozen current Environmental Impact Reports (EIR) in addition to new EIR's that will be started
 - Completing a similar number of Mitigated Negative Declarations
 - Participating Predevelopment Meetings
 - Creating a Mitigation Monitoring and Reporting Program

Major Budget Adjustment(s):

- Decrease in Salary and Benefits of \$3,578,538 due to the reallocation of personnel expenses to other appropriations within department.

PBB PROGRAMS – COMMUNITY DEVELOPMENT RESOURCE AGENCY

Geographic Information Systems / Information Technology - Provides countywide support services for Geographic Information Systems including database management, mapping, spatial analysis, technical support; manage web based mapping applications for public access; manage and configure automated permit processing, report writing and management for CDRA, Public Works and Facilities; manage online permitting system; manage

all programs related to information technology including desktop support, application management and support (Q-Flow, Sire EDMS, and AutoCAD).

Program Attributes: The GIS program actively promotes GIS use throughout County Government. This includes yearly Steering Committee meetings (CDRA, Assessor, CEO, OES, Sheriff, Administrative Services, Public Works, Clerk-Recorder/Elections). The GIS team manages the County-wide GIS budget as it relates to software maintenance, database management, training and technical support. In addition, the GIS team provides custom data requests and data creation for all departments that do not have their own internal GIS support.

The Information Technology program provides a wide range of support to CDRA primarily, but other departments as well when necessary. This includes managing the Accela permitting system, including custom configuration, report writing and management, database management and technical support. Beyond permit processing, the IT division provides technical support for other applications including Q-Flow, Sire EDMS, AutoCAD, Interactive Voice Response and CYMA accounting. The IT division provides desktop support including software installation, troubleshooting, customer support, web site management, Pictometry and on-line payments and permit processing.

Program Cost: \$290,970

Counter Services

Mission Statement - *"Together, Helping the Community Build Safe & Sustainable Dreams"*

Provide reception and customer services for assisting visitors to the building. The public counter within CDRA acts as a "one-stop shop" for all land development activity in the County. Property owners can come to this one location and receive information from Planning, Building, Engineering, Environmental Health and Public Works and Facilities regarding any property within the County. The Counter Services team also performs a multitude of customer services for the County's land-use department including project scoping, the preparation and collection of records such as applications for permit, construction drawings, specifications, calculations, and the collection of fees. This front-line operation is instrumental in the facilitation of proposed project requests through the land-use system, connecting the property owner to the proper practitioner.

Program Attributes: Customer service goals intend to serve the public at the first service window in less than 20 minutes; this goal has been achieved 90 percent of the time. Tangible product development, such as brochures/handouts, and the digital signage concept continue to improve operational and process transparency. Customer service engagement through customer surveys is ongoing, and the feedback received from the public shows highly favorable comments from the community.

Program Cost: \$349,457

Fiscal & Personnel Support: Encompasses budget preparation and monitoring, all financial transactions, provides support for all divisions on personnel activities, including position management, recruitment, and discipline, as well as oversight and accountability for the contracting and purchasing processes throughout CDRA. This program manages approximately 40 contracts with private service providers and approximately 45 EIR contracts. Provides division and department support on facility related services, vehicles, and cell phones.

Program Attributes: The division will continue to assign significant resources in Fiscal Year 2017-18 to the preparation for and implementation of the County's new Enterprise Resource Planning system, Workday. The system will radically change the way the Agency conducts daily business and offers substantial improvements to the division's ability to share information with and deliver service to its customers, both internal and external.

Program Cost: \$244,889

Environmental Coordination Services: The Environmental Coordination Services Unit performs administrative and coordination activities related to environmental review for the County.

Program Attributes: The Unit plans, organizes, and manages the County's environmental review program; provides coordination of the environmental review process with County departments and with city, regional, and state agencies; and is responsible for implementation of California Environmental Quality Act (CEQA) and National Environmental Protection Act (NEPA).

| |
|--------------------------------|
| Program Cost: \$358,476 |
|--------------------------------|

22220 – BUILDING SERVICES DIVISION
Land Use System

Purpose: The Building Services Division reviews construction drawings, conducts on-site inspections, performs emergency service functions, maintains inspection records, responds to citizen requests for information (public record requests), reviews complaints for potentially hazardous violations of construction codes and standards, and seeks land-use compliance through its Code Compliance unit throughout unincorporated Placer County. A significant new duty will be enhanced compliance enforcement of illegal cannabis farming in the unincorporated area of Placer County, in cooperation with Sheriff Department.

Mission Statement - *"Together, Helping the Community Build Safe & Sustainable Dreams"*

FY 2017-18 Highlights:

- Enhance online permitting to include master plan projects, swimming pools, and smaller projects (August 2017).
- Implement a Cannabis Compliance team (operational – ongoing).
- Further enhancement of our online permitting to include full online digital submittal and plan review services for all building project types (October 2017).
- Enhancement of our customer tracking and routing system, Qflow. These upgrades will allow for customers to see real time wait time information, check in prior to getting to the office and even schedule appointments all via their cell phones, tablet or computer.
- Implement customer service feedback cards with both inspection and plan check functions to find improvement opportunities (September 2017).
- Develop a performance measure report for Building Services, Code Compliance, and Counter Services to disclose program effectiveness and goal/priority alignment (July 2017).
- Develop an abandoned vehicle program that is funded through DMV registration fees. Program funds are used to remove unwanted/abandoned vehicles at the private property owner's request. The program will reduce recurring costs to the County (April 2018).

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$1,440,746 for the reallocation of personnel expenses from administration budget.
- Increase in Salaries and Benefits of \$126,543 for 0.6 FTE of an administrative clerk journey and 0.6 FTE of a community development tech supervisor.
- Increase in contract expenditures of \$124,750.
- Increase in revenues of \$276,539 for Construction Permits.

PBB PROGRAMS – BUILDING SERVICES DIVISION

Construction Inspection - Field inspection is observing, measuring, weighing, and comparing to a standard. The standards can be Federal, State, Local, or in accordance with approved plans resulting in a safe and compliant facility ready to occupy.

Program Attributes: During the past year (March 2016 through February 2017), 46,190 inspections were completed in association with approximately 15,350 individual site visits. These inspections facilitated almost \$360 million in construction project value. Inspection scheduling enhancements include on-line inspection scheduling while continuing historical interactive voice response (IVR) phone systems. Inspection results for utility meters are released instantaneously with the use of field tablets or the IVR in an effort to quickly restore or establish power/gas service. Also, the team has implemented a program whereby inspection results are e-mailed to the responsible party, when requested by the applicant, thereby improving the customer experience and reducing the County's carbon footprint.

Program Cost: \$2,189,508

Plan Check - Thoroughly check the plans, calculations, and specifications of the proposed structure, ensuring code compliance, reducing construction deficiencies, cost and time impingements by pre-planning a project.

Program Attributes: During the past year (March 2016 through February 2017) there were 6,074 building permits applied for and 5,582 permits issued. Of the 5,582 permits issued during the past year, a good majority of the permits required plan checking services to determine compliance with County and State standards. The program strives to approve construction drawings in two or fewer review cycles. In fact of the 5,582 issued permits, 3,273 permits were issued the same day. Website improvements have been implemented which connect the applicant/community with transparent policies, handouts, and processes. Moreover, on-line permit submittals for simple projects such as reroofs, water heaters, solar, and minor plumbing electrical and mechanical projects went into effect in January 2017 and has been utilized 113 times in the first three months by the public.

Program Cost: \$1,607,960

Business License Review - Ensures the built-environment matches the proposed intended use from a structural, life-safety, and compatibility perspective. This review is a function of multiple departments, Building, ESD, Planning, EHS, and sometimes DPW and or Facilities.

Program Attributes: 247 business licenses were approved.

Program Cost: \$50

Code Compliance Services – The Code Compliance team strives for voluntary compliance through weekend event compliance, vehicle abatement, hazardous vegetation abatement, dangerous building, and community outreach programs. The team receives written complaints from the community and then investigates, collects evidence, issue citations (administrative and judicial), and administers administrative hearing and hazardous vegetation hearing bodies to compel compliance with County Code, thereby ensuring a safe, sustainable, and harmonious community.

Program Attributes: Over the past year, more than 500 complaints were handled, and of these approximately 90 percent were resolved voluntarily through negotiated compliance methods. The unit conducted 20 administrative hearings rather than utilizing the Superior Court, and this process has created efficiencies and improved effectiveness. The weekend event program has reduced the number of complaints about illegal events occurring on weekends. The implementation of Citizen Relationship Management (CRM) will aid the team's external communication and connection with the reporting party.

Program Cost: \$1,176,027

Cannabis Compliance Services – This unit, working closely with the Sheriff's Department, assists with the development and implementation of the County's cannabis regulation and enforcement program, including a new administrative hearing process. Additionally, public outreach is an important part of this team's efforts.

Program Attributes: Public outreach efforts include regulation and enforcement presentations that have been conducted at various stakeholder groups, including each Municipal Advisory Committee and a Town hall meeting. Implementation of a Cannabis Compliance team (making it operational) will be a priority this year. Further refinements to the administrative process, fine imposition structure, and eradication process for non-compliant grows will occur this year.

Program Cost: \$655,530

11400 – ENGINEERING & SURVEYING DIVISION
Land Use System

Purpose: The Engineering and Surveying Division (ESD) participates in the Placer County Land Development Process in a number of ways. ESD assists in the environmental review of discretionary projects and participates as members of the Development Review Committee (DRC) on the public hearing process for discretionary permits. ESD is also a part of the County's Design / Site Review Committee (DS/RC) that evaluates the site improvements of properties that are subject to design/site review. ESD is also responsible for the review and approval of improvement plans for the various residential and non-residential projects as well as reviewing the Final/Parcel Maps for subdivisions, Records of Surveys and boundary line adjustments between properties. Lastly, ESD is responsible for enforcement of the County's Grading Ordinance, surface mining reclamation requirements (SMARA), and for assigning road names and addresses of properties.

FY 2017-18 Highlights: Efficiency Highlights:

- a. Set up tracking and target turnaround times for Grading Permits (Summer 2017).
- b. Implement a Grading Permit closeout and final inspection process (Summer 2017).
- c. Update County Code to align with new SMARA Statutes (Fall 2017).
- d. Set up tracking system for time dependent requirements for SMARA projects (Fall 2017).
- e. Develop a measuring and tracking system for construction inspection workload (Fall 2017).

Customer Service Highlights:

- a. Migrate Improvement Plan check duties on Tahoe projects to Tahoe staff (Summer 2017).
- b. Assume responsibility for the State's Water Quality Control Board, Small Construction permitting for the Lahontan Region (Summer 2017).
- c. Assume more responsibility for Tahoe Regional Planning Agency permitting – specifics TBD (Summer 2017).
- d. Implement electronic plan review for Improvement Plans and Subdivision Maps (Summer 2017).

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$924,183 due to the reallocation of personnel expenses from administration budget.
- Increase in Salaries and Benefits of \$42,181 for 0.2 FTE of an administrative clerk journey and 0.2 FTE of a community development tech supervisor.

PBB PROGRAMS – ENGINEERING & SURVEYING DIVISION

Surveying and Mapping - Review Tentative and Final Maps, Parcel Maps, Boundary Line Adjustments, Corner Records, Annexations and Records of Surveys.

Program Attributes: This program reviews Final Maps and Parcel Maps for compliance with County Code, state laws and the project conditions of approval, which must be met prior to recordation of maps that create new lots. Surveying and Mapping also reviews all Records of Surveys within Placer County, Annexation documents and Corner Records for compliance with the technical requirements of the State of California. Surveying and Mapping also assists other county departments in records research and field surveying.

Program Cost: \$1,101,807

Plan Check - Review and approve Improvement Plans for residential and commercial projects and Utility Encroachment Permits for major utility projects.

Program Attributes: This program reviews engineering plans for compliance with project conditions of approval, federal, state and local laws and regulations, fire/life/safety obligations, and general infrastructure constructability. This program takes the project concepts identified during environmental review, as related to site infrastructure, and assures it gets designed as envisioned and in accordance with requirements.

Program Cost: \$924,992

Construction Inspection - Provide field inspections and testing during site construction of public and private projects such as residential and commercial developments and major utility installations.

Program Attributes: This program oversees the final step of infrastructure design by ensuring the facilities shown on the approved improvement plans are constructed properly. Construction Inspection also provides compaction and soils testing through certified staff and the onsite laboratory.

Program Cost: \$1,099,524

Grading Permits - Review and approve grading and drainage related activities on smaller projects including stockpiling, ponds, private roads and bridges, retaining walls, and water quality and erosion control measures.

Program Attributes: The Grading Permit program oversees minor improvement projects primarily located on residential properties. Most Grading Permits are exempt from environmental review, are processed relatively quickly, and require nominal inspection to ensure permit compliance.

Program Cost: \$437,239

Addressing and Road Naming - Performs naming or renaming private and public roads with the County and ensures all structures are addressed correctly and systematically.

Program Attributes: All roads and structures within the unincorporated areas of Placer County are assigned road names and addresses through this program. They are assigned pursuant to the County's Addressing Ordinance and Road Naming Policy to ensure efficient customer service for delivery providers and minimal response time for emergency responders.

Program Cost: \$147,580

Surface Mining Activities - Inspect and report on active and inactive mining operations.

Program Attributes: Mining activities are governed by the State Office of Mine Reclamation (OMR). Placer County acts as Lead Agency for OMR for surface mines within our county ensuring mining activities are performing within the requirements of the Surface Mining and Reclamation Act (SMARA) and their Use Permit. This program also ensures that mines properly implement their reclamation plan once mining activities have ceased.

Program Cost: \$58,697

Project Review - Perform environmental review and conditioning of discretionary permits such as Variances, Use Permits, Design Reviews, Certificate of Compliances, Parcel Maps and Subdivisions.

Program Attributes: This program is primarily responsible for reviewing the potential impacts that a proposed project may have on the environment under the California Environmental Quality Act. Project Review also imposes conditions of approval that include federal, state and local requirements as well as any mitigation measures resulting from the environmental review.

Program Cost: \$1,041,811

22330 – PLANNING SERVICES DIVISION

Land Use System

Purpose: The Planning Services Division encompasses a variety of roles that historically have been grouped under the headings of Current (i.e. new development) and Advanced (long-range) planning. Current planning activities evaluate applications for development entitlements, while the Advanced planning focuses on the preparation of the County's General Plan, community plans, natural resource planning documents (e.g. Placer County Conservation Plan), and other policy-related matters related to a long-term perspective on growth and the implications of growth on the need to provide governmental facilities and services, and the impacts of growth on the environment. For 2017-18, a third program area is being created under the heading of Housing and Economic Development. The Housing and Economic Development program involves highly complex and diverse land use management considerations, supporting a wide variety of projects that bring new housing opportunities and investments to communities within the unincorporated area of the County. In practice, these three planning programs (Current, Advanced, and Housing and Economic Development) are intertwined so recommendations and interpretations of codes are guided by adopted policies, ordinances, programs and objectives as directed by the Board of Supervisors and the Placer County General Plan. In addition to implementing the County's General Plan and Zoning Code, the Planning Services Division is also responsible for county compliance with the California Environmental Quality Act (CEQA), as well as the State Subdivision Map Act and State Planning and Zoning Law.

FY 2017-18 Highlights: Highlights for the FY 2017-18 include continued facilitation of current land use projects, with a focus on improved streamlining of those projects through the environmental and development review processes. The Planning Services Division will also continue efforts to effectively coordinate with other departments, divisions, and agencies to provide support on CEQA and NEPA project and program review, and will continue to provide on-going legislative support to the County Executive Office. Key program highlights for FY 2017-18 include focusing on completion of the Placer County Conservation Plan, Sunset Area Plan/Placer Ranch Specific Plan, Climate Action Plan, Winery Brewery Ordinance, and implementation of the Tahoe Basin Area Plan, as well as initiation of an update to the County's General Plan.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$2,113,695 due to the reallocation of personnel expenses from administration budget.
- Decrease in contract expenditures of \$644,200.
- Decrease in federal funding of \$250,000.
- Increase in Salary and Benefits of \$42,181 for 0.2 FTE of an administrative clerk journey and 0.2 FTE of a community development tech supervisor.

PBB PROGRAMS – PLANNING SERVICES DIVISION

Oversee Development and Implementation of the Placer County Conservation Plan (PCCP) – The Agency team is in the final phases of a proposed solution to coordinate and streamline the state and federal wetland and endangered species act permitting processes by allowing the County and City of Lincoln to extend permit coverage to public and private projects. The proposed PCCP is a landscape-level conservation plan and implementation program designed such that each project would be issued permits based on its attributes and contribution to the

County's natural, social, and economic health now and in the future, including the Placer Legacy Open Space and Agricultural Conservation Program.

Program Attributes: By proactively developing and implementing a comprehensive landscape level natural resources conservation program, the County is creating a cost-effective and timely local process to satisfy state and federal permitting and mitigation requirements for the incidental take of species and their habitats, including wetlands. This program is being developed in cooperation with the City of Lincoln, Placer County Water Agency, and South Placer Regional Transportation Authority with broad stakeholder support and is a positive example of local government cooperation to the benefit of multiple interests.

Program Cost: \$1,394,013

Current Planning - Implementation of the County's General Plan, Community Plans, Specific Plans, Subdivision Ordinance, and Zoning Ordinance as it relates to land use entitlement applications. Processing of development applications includes staff review of general plan amendments, rezones, subdivision maps, conditional use permits, minor use permits, parcel maps, lot line adjustments, certificates of compliance, variances and other similar land use permits. The Current Planning program provides direction as to how physical development and land use decisions should take place in the County, establishes procedures for the processing of entitlement applications consistent with State Law (i.e. California Government Code, CEQA, Subdivision Map Act, etc.) and within time limits set by the Permit Streamlining Act. The Current Planning team also provides for the full engagement of County Staff, citizens, Municipal Advisory Councils, and public agencies; and staff support to CDRA front counter services, the Zoning Administrator and the Planning Commission.

Program Attributes: This program provides direction as to how physical development and land-use decisions should take place in the County, establishes procedures for the processing of entitlement applications consistent with State Law (i.e. California Government Code, CEQA, the Subdivision Map Act) and within time limits set by the Permit Streamlining Act. This program also provides for the full engagement of County Staff, citizens, Municipal Advisory Councils, public agencies, and the Planning Commission.

Program Cost: \$4,800,734

Advanced Planning - Preparation of the County's General Plan, community plans, natural resource planning documents, zoning codes, and other policy, ordinances, and programs related to the long-term perspective on growth and the implications of growth on the need to provide governmental facilities and services, and the impacts of growth on the environment. Advanced planning involves highly complex and diverse land use and natural resource management considerations and Board decision making which requires careful balancing of competing economic, social and environmental interests.

Program Attributes: By preparing and updating the County's General Plan, community plans, natural resource documents, and other policy documents, the Planning Services team will develop goals, policies, and implementation strategies that guide development consistent with State law. Preparation of these plans helps to communicate the County's vision, present essential data, and provide an avenue in which to monitor and evaluate growth and change within the County. Ultimately, this program creates certainty about how and where the County will develop and grow, and also provides a platform and tools for making sound, meaningful decisions.

Program Cost: \$1,273,057

Housing and Economic Development – The planning for housing and economic development involves highly complex and diverse land use management considerations, supporting a wide variety of projects that bring new housing opportunities and investments to communities within the unincorporated area of the County. The Housing & Economic Development program within the Planning Services Division of CDRA is responsible for the implementation, management and reporting of projects and program for housing and economic development policies, ordinances and objectives as directed by the Board of Supervisors and the General Plan.

Program Attributes: The Housing and Economic Development program is newly formed and currently in the process of developing a work program. Economic development assistance will be provided to several large development projects that have the potential to provide large economic returns to the community including the Sunset Area Plan, Placer Ranch Specific Plan and Regional University. Support for the Dewitt Center Master Plan will also be provided. For Housing, continued implementation of the 2013 Placer County Housing Element and preparation of the State Office of Planning and Research required annual reports that helps identify emerging trends in housing, employment, land development, and population growth to ensure that the General Plan continues to adequately address and meet the needs of Placer County residents and visitors for the foreseeable future. This includes support to the CEO's office identifying affordable/workforce housing strategies in both western and eastern Placer County.

Program Cost: \$291,314

22770 - COMMUNITY REVITALIZATION FUND
Land Use System

Purpose: The Community Development Grants and Loans Fund provides financial assistance for homeownership programs, housing and public service programs benefitting low to moderate-income households and communities.

FY 2017-18 Highlights: Homeownership programs will continue to be a priority to increase and preserve the supply of affordable housing.

Major Budget Adjustment(s):

- None.

Program Attributes: By preparing and updating the County's General Plan, community plans, natural resource documents, and other policy documents, the Planning Services team will develop goals, policies, and implementation strategies.

Program Cost: \$175,337

32560 – LOW & MODERATE INCOME HOUSING ASSET FUND
Land Use System

Purpose: The Low and Moderate Income Housing Asset Fund assets and liabilities were assumed and are now overseen by the Housing Successor of the former Placer County Redevelopment Agency. These activities include construction projects in North Tahoe (Kings Beach Housing) and Auburn (Quartz Ridge), as well as low to moderate loans provided to households and organizations, loan portfolio administration, auditing and reporting of fund assets, obligations and expenditures.

FY 2017-18 Highlights: Quartz Ridge Family Housing was completed in September 2016 providing 64 units of affordable housing. We will be working on an opportunity to partner with an affordable housing developer on a new 90-unit multi-family affordable housing complex in Western Placer.

Major Budget Adjustment(s):

- Increase in RDA Loans expense of \$200,000.

Program Cost: \$1,094,088

Budget Unit **General Fund - 100**

Function Public Protection

Activity Community Development / Resource Agency - 22240

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7164 State Special Circumstances | \$ 58 | \$ | \$ | \$ |
| Total Intergovernmental Revenue | \$ 58 | \$ | \$ | \$ |
| Charges for Services | | | | |
| 8110 Admin Services - Admin Support | \$ 44,002 | \$ 15,000 | \$ 18,000 | \$ |
| 8116 NSF & Misc Fees | 246 | | | |
| 8135 Planning Applications | 277 | | | |
| 8214 RDA Grant Mgmt Services | | 2,000 | | |
| 8218 Forms and Photocopies | 713 | 500 | | |
| 8243 Plan Check Fees | 4,391 | 3,000 | | |
| 8269 Planning - At Cost Projects Fees | 123,781 | 53,514 | 55,000 | |
| Total Charges for Services | \$ 173,410 | \$ 74,014 | \$ 73,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 25 | \$ | \$ | \$ |
| 8764 Miscellaneous Revenues | (1,079) | | | |
| Total Miscellaneous Revenues | \$ (1,054) | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 63,000 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 63,000 | \$ | \$ | \$ |
| Total Revenue | \$ 235,414 | \$ 74,014 | \$ 73,000 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 261,621 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 2,687,882 | 3,046,583 | 876,839 | |
| 1003 Extra Help | 19,008 | 5,000 | 5,000 | |
| 1005 Overtime & Call Back | 5,333 | | 5,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 111,312 | 133,208 | 33,837 | |
| 1011 Salary Savings | | (89,598) | (114,214) | |
| 1018 Taxable Meal Reimbursements | 218 | | | |
| 1300 P.E.R.S. | 674,258 | 789,942 | 221,887 | |
| 1301 F.I.C.A. | 194,491 | 218,162 | 61,707 | |
| 1303 Other Postemployment Benefits (OPEB) | 186,060 | 204,821 | 47,215 | |
| 1310 Employee Group Ins | 482,097 | 531,896 | 129,846 | |
| 1315 Workers Comp Insurance | 11,201 | 7,509 | 2,450 | |
| 1320 Retired Employee Grp Ins | 58,255 | 74,840 | 77,626 | |
| 1325 401 (k) Employer Match | 4,351 | 5,250 | 1,883 | |
| Total Salaries & Benefits | \$ 4,696,087 | \$ 4,927,613 | \$ 1,349,076 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 77,320 | \$ 68,753 | \$ 61,896 | \$ |
| 2052 Communication Services - Mobile Devices | 5,488 | 4,750 | | |
| 2140 Gen Liability Ins | 15,275 | 20,679 | 20,860 | |
| 2290 Maintenance - Equipment | 1,223 | 9,876 | | |
| 2291 Maintenance - Computer Equip | 141 | 7,722 | 5,293 | |
| 2292 Maintenance - Software | 53,108 | 55,428 | 56,784 | |
| 2310 Employee Benefits Systems | 44,467 | 61,292 | 112,684 | |
| 2404 Maintenance Services | | 37,910 | 39,579 | |
| 2406 Maintenance - Janitorial | | 24,188 | 26,470 | |
| 2415 Campus Services-PCGC | 11,897 | 13,106 | 14,973 | |
| 2439 Membership/Dues | 918 | 658 | 1,000 | |
| 2481 PC Acquisition | 4,834 | 19,350 | 19,200 | |
| 2511 Printing | 15,101 | 14,695 | | |
| 2522 Other Supplies | 3,617 | 3,000 | 1,000 | |
| 2523 Office Supplies & Exp | 23,908 | 13,500 | 18,600 | |
| 2524 Postage | 6,086 | 6,269 | 2,105 | |
| 2555 Prof/Spec Svcs - Purchased | 172,236 | 183,000 | 6,000 | |
| 2556 Prof/Spec Svcs - County | (1,836) | | | |
| 2568 MIS - Services | 206,312 | 184,685 | 201,174 | |
| 2570 Media / Video Services | 18,517 | | | |
| 2701 Publications & Legal Notices | 506 | 2,000 | | |

Budget Unit **General Fund - 100**

Function Public Protection

Activity Community Development / Resource Agency - 22240

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2709 Countywide System Charges | 93,248 | 88,076 | 77,201 | |
| 2840 Special Dept Expense | 12,424 | | | |
| 2844 Training | 5,101 | 13,028 | 13,000 | |
| 2931 Travel & Transportation | 1,709 | 2,000 | 2,000 | |
| 2932 Mileage | 858 | 1,000 | 500 | |
| 2933 Lodging | 7,579 | 1,300 | 1,000 | |
| 2941 County Vehicle Mileage | 7,798 | 5,763 | | |
| 2964 Meals/Food Purchases | 2,068 | 500 | 500 | |
| 2965 Utilities | | 22,328 | 22,679 | |
| Total Services & Supplies | \$ 789,903 | \$ 864,856 | \$ 704,498 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 165,652 | \$ 332,655 | \$ 540,288 | \$ |
| Total Other Charges | \$ 165,652 | \$ 332,655 | \$ 540,288 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 51,434 | \$ | \$ 9,000 | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | | 2,000 | | |
| 5406 I/T-OUT Maintenance - Janitorial | 22,495 | | | |
| 5550 I/T-OUT Administration | 2,489 | | | |
| 5556 I/T-OUT Professional Services | | 70,887 | | |
| 5965 I/T-OUT Utilities | 20,484 | | | |
| Total Intrafund Transfers Out | \$ 96,902 | \$ 72,887 | \$ 9,000 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (3,226,632) | \$ (3,362,954) | \$ | \$ |
| 5004 I/T-IN Road Fund | (128,307) | (130,000) | (88,000) | |
| Total Intrafund Transfers In | \$ (3,354,939) | \$ (3,492,954) | \$ (88,000) | \$ |
| Total Expenditures / Appropriations | \$ 2,393,605 | \$ 2,705,057 | \$ 2,514,862 | \$ |
| Net Cost | \$ 2,158,191 | \$ 2,631,043 | \$ 2,441,862 | \$ |

Budget Unit **General Fund - 100**
 Function
 Activity **Engineering & Surveying - 11400**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6752 Business Licenses | \$ 11,361 | \$ 15,000 | \$ 12,000 | \$ |
| 6755 Construction Permits | 68,504 | 65,000 | 65,000 | |
| 6769 Permits | 87,960 | 80,000 | 86,000 | |
| Total Licenses, Permits & Franchises | \$ 167,825 | \$ 160,000 | \$ 163,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 4,477 | \$ 8,000 | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 4,477 | \$ 8,000 | \$ | \$ |
| Charges for Services | | | | |
| 8128 Planning/Engineering Services | \$ | \$ 2,500 | \$ | \$ |
| 8171 Construction Inspection Fees | 365,324 | 569,077 | 464,500 | |
| 8243 Plan Check Fees | 261,625 | 275,000 | 297,686 | |
| 8259 Environmental Applications | 165 | 220 | | |
| 8261 Other Multi Dept Applications | 69,185 | 68,000 | 63,000 | |
| 8269 Planning - At Cost Projects Fees | 292,735 | 175,000 | 335,000 | |
| 8272 Map Check Fees | 277,203 | 295,000 | 255,000 | |
| 8277 Surface Mine & Rec Act (SMARA) | 13,314 | 15,000 | 15,000 | |
| 8288 Bickford Ranch - Revenue | 1,295 | | | |
| Total Charges for Services | \$ 1,280,846 | \$ 1,399,797 | \$ 1,430,186 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 1,557 | \$ 3,000 | \$ | \$ |
| Total Miscellaneous Revenues | \$ 1,557 | \$ 3,000 | \$ | \$ |
| Total Revenue | \$ 1,454,705 | \$ 1,570,797 | \$ 1,593,186 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 37,205 | \$ 21,622 | \$ | \$ |
| 1002 Salaries and Wages | 2,001,020 | 2,276,745 | 2,867,655 | |
| 1003 Extra Help | 2,585 | | | |
| 1005 Overtime & Call Back | 4,536 | 10,400 | 12,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 98,435 | 114,705 | 144,756 | |
| 1011 Salary Savings | | (77,227) | (68,211) | |
| 1018 Taxable Meal Reimbursements | 155 | | | |
| 1300 P.E.R.S. | 490,905 | 584,914 | 755,764 | |
| 1301 F.I.C.A. | 150,064 | 165,675 | 213,982 | |
| 1303 Other Postemployment Benefits (OPEB) | 109,000 | 121,679 | 158,519 | |
| 1310 Employee Group Ins | 271,510 | 331,655 | 425,319 | |
| 1315 Workers Comp Insurance | 11,224 | 11,262 | 11,530 | |
| 1320 Retired Employee Grp Ins | 234,499 | 219,285 | 224,850 | |
| 1325 401 (k) Employer Match | 1,546 | 2,250 | 3,167 | |
| Total Salaries & Benefits | \$ 3,412,684 | \$ 3,782,965 | \$ 4,749,331 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 881 | \$ 1,500 | \$ 1,500 | \$ |
| 2051 Communication Services - Telephone | 24,162 | 30,000 | 22,019 | |
| 2052 Communication Services - Mobile Devices | 8,262 | 6,500 | 6,500 | |
| 2140 Gen Liability Ins | 14,653 | 9,438 | 8,521 | |
| 2290 Maintenance - Equipment | 4,345 | 6,787 | 5,000 | |
| 2291 Maintenance - Computer Equip | 1,593 | 2,000 | 7,500 | |
| 2292 Maintenance - Software | 4,773 | 5,688 | 5,812 | |
| 2310 Employee Benefits Systems | 33,346 | 37,013 | 61,375 | |
| 2404 Maintenance Services | | 54,105 | 53,226 | |
| 2406 Maintenance - Janitorial | | 41,217 | 41,904 | |
| 2415 Campus Services-PCGC | 27,202 | 30,179 | 31,926 | |
| 2439 Membership/Dues | 3,157 | 4,000 | 4,000 | |
| 2481 PC Acquisition | 1,359 | 4,100 | 25,200 | |
| 2511 Printing | 11,960 | 10,000 | 10,000 | |
| 2522 Other Supplies | 869 | 1,000 | 550 | |
| 2523 Office Supplies & Exp | 3,774 | 4,000 | 4,200 | |
| 2524 Postage | 2,491 | 2,593 | 2,106 | |
| 2555 Prof/Spec Svcs - Purchased | 31,889 | 76,500 | 84,000 | |

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

Budget Unit **General Fund - 100**
 Function
 Activity **Engineering & Surveying - 11400**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2556 Prof/Spec Svcs - County | 17,703 | 9,500 | | |
| 2568 MIS - Services | 103,176 | 96,773 | 93,937 | |
| 2701 Publications & Legal Notices | 262 | 1,500 | 1,500 | |
| 2709 Countywide System Charges | 51,496 | 46,774 | 48,159 | |
| 2744 Small Tools & Instruments | 133 | 3,094 | 750 | |
| 2838 Special Dept Expense-1099 Reportable | 413 | | | |
| 2840 Special Dept Expense | 1,083 | | | |
| 2844 Training | 3,492 | 18,000 | 10,000 | |
| 2931 Travel & Transportation | 37 | 2,230 | 2,000 | |
| 2932 Mileage | | 1,000 | 500 | |
| 2933 Lodging | 206 | 1,500 | 1,500 | |
| 2941 County Vehicle Mileage | 85,060 | 90,000 | 85,000 | |
| 2964 Meals/Food Purchases | 257 | 2,000 | 2,000 | |
| 2965 Utilities | | 38,525 | 36,222 | |
| Total Services & Supplies | \$ 438,034 | \$ 637,516 | \$ 656,907 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 208,516 | \$ 179,615 | \$ 206,539 | \$ |
| Total Other Charges | \$ 208,516 | \$ 179,615 | \$ 206,539 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 45,504 | \$ | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | | 2,000 | | |
| 5406 I/T-OUT Maintenance - Janitorial | 38,202 | | | |
| 5550 I/T-OUT Administration | 608,706 | 635,206 | | |
| 5556 I/T-OUT Professional Services | 6,186 | | | |
| 5965 I/T-OUT Utilities | 33,774 | | | |
| Total Intrafund Transfers Out | \$ 732,372 | \$ 637,206 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (8,331) | \$ (8,231) | \$ (22,000) | \$ |
| 5004 I/T-IN Road Fund | (71,835) | (55,000) | (47,000) | |
| 5008 I/T-IN County Office Bldg Fund | (58,494) | (23,000) | (14,000) | |
| Total Intrafund Transfers In | \$ (138,660) | \$ (86,231) | \$ (83,000) | \$ |
| Total Expenditures / Appropriations | \$ 4,652,946 | \$ 5,151,071 | \$ 5,529,777 | \$ |
| Net Cost | \$ 3,198,241 | \$ 3,580,274 | \$ 3,936,591 | \$ |

Budget Unit **General Fund - 100**

Function

Activity **Building Inspection - 22220**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6752 Business Licenses | \$ 5,200 | \$ 5,000 | \$ 6,000 | \$ |
| 6755 Construction Permits | 3,505,977 | 3,680,045 | 3,956,584 | |
| 6763 Energy Review Fees | 113,837 | 125,000 | 130,000 | |
| Total Licenses, Permits & Franchises | \$ 3,625,014 | \$ 3,810,045 | \$ 4,092,584 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6860 Forfeitures & Penalties | \$ 1,921 | \$ 2,000 | \$ 3,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 1,921 | \$ 2,000 | \$ 3,000 | \$ |
| Charges for Services | | | | |
| 8130 Defensible Space Program | \$ 11,111 | \$ 15,000 | \$ 20,000 | \$ |
| 8139 Hazardous Vegetation Abatement Prgm | | 100,000 | 100,000 | |
| 8264 TRPA | 115,530 | 107,000 | | |
| Total Charges for Services | \$ 126,641 | \$ 222,000 | \$ 120,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 2,806 | \$ | \$ 110,000 | \$ |
| Total Miscellaneous Revenues | \$ 2,806 | \$ | \$ 110,000 | \$ |
| Total Revenue | \$ 3,756,382 | \$ 4,034,045 | \$ 4,325,584 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 6,338 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 1,826,927 | 2,095,036 | 2,938,341 | |
| 1003 Extra Help | 53,428 | 98,000 | 267,632 | |
| 1005 Overtime & Call Back | 21,512 | 65,000 | 25,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 94,226 | 110,229 | 160,688 | |
| 1011 Salary Savings | | (60,992) | (60,992) | |
| 1018 Taxable Meal Reimbursements | 16 | 709 | | |
| 1300 P.E.R.S. | 434,342 | 520,296 | 749,656 | |
| 1301 F.I.C.A. | 146,701 | 157,793 | 249,165 | |
| 1303 Other Postemployment Benefits (OPEB) | 118,593 | 129,360 | 194,040 | |
| 1310 Employee Group Ins | 276,176 | 316,844 | 505,348 | |
| 1315 Workers Comp Insurance | 49,120 | 45,419 | 23,838 | |
| 1320 Retired Employee Grp Ins | 281,717 | 318,496 | 310,227 | |
| 1325 401 (k) Employer Match | 760 | 1,500 | 2,041 | |
| Total Salaries & Benefits | \$ 3,309,856 | \$ 3,797,690 | \$ 5,364,984 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 6,086 | \$ 8,100 | \$ 16,800 | \$ |
| 2050 Communication Services - Radio | | 5,000 | | |
| 2051 Communication Services - Telephone | 37,725 | 36,250 | 38,556 | |
| 2052 Communication Services - Mobile Devices | 17,882 | 12,365 | 20,554 | |
| 2140 Gen Liability Ins | 42,458 | 48,681 | 48,605 | |
| 2277 Auto - Towing | | 2,000 | 2,000 | |
| 2290 Maintenance - Equipment | 1,501 | 6,283 | 3,000 | |
| 2291 Maintenance - Computer Equip | 1,629 | | 8,085 | |
| 2292 Maintenance - Software | 34,275 | 35,695 | 35,060 | |
| 2310 Employee Benefits Systems | 29,492 | 37,010 | 46,336 | |
| 2404 Maintenance Services | | 40,390 | 37,787 | |
| 2406 Maintenance - Janitorial | | 26,950 | 25,788 | |
| 2415 Campus Services-PCGC | 14,397 | 15,974 | 13,713 | |
| 2439 Membership/Dues | 1,151 | 1,000 | 1,200 | |
| 2481 PC Acquisition | 2,206 | 10,300 | 45,150 | |
| 2511 Printing | 48,717 | 27,884 | 38,000 | |
| 2522 Other Supplies | 2,779 | 9,700 | 9,000 | |
| 2523 Office Supplies & Exp | 6,779 | 12,500 | 10,500 | |
| 2524 Postage | 11,488 | 11,500 | 17,319 | |
| 2555 Prof/Spec Svcs - Purchased | 269,461 | 534,750 | 559,500 | |
| 2556 Prof/Spec Svcs - County | 80 | | 50,000 | |
| 2568 MIS - Services | 138,620 | 130,832 | 132,356 | |
| 2701 Publications & Legal Notices | 31,362 | 23,400 | 8,000 | |
| 2709 Countywide System Charges | 68,003 | 60,396 | 91,536 | |

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

Budget Unit **General Fund - 100**

Function

Activity **Building Inspection - 22220**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2744 Small Tools & Instruments | 205 | 4,300 | 9,000 | |
| 2840 Special Dept Expense | 10,681 | | | |
| 2844 Training | 4,829 | 26,300 | 35,847 | |
| 2931 Travel & Transportation | 316 | 1,350 | 1,600 | |
| 2932 Mileage | 50 | | 500 | |
| 2933 Lodging | 734 | 500 | 5,400 | |
| 2941 County Vehicle Mileage | 138,385 | 110,000 | 140,000 | |
| 2964 Meals/Food Purchases | 509 | 250 | 2,000 | |
| 2965 Utilities | | 24,826 | 22,123 | |
| Total Services & Supplies | \$ 921,800 | \$ 1,264,486 | \$ 1,475,315 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 169,707 | \$ 195,314 | \$ 215,691 | \$ |
| Total Other Charges | \$ 169,707 | \$ 195,314 | \$ 215,691 | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 51,708 | \$ 54,700 | \$ 145,600 | \$ |
| Total Other Financing Uses | \$ 51,708 | \$ 54,700 | \$ 145,600 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 41,755 | \$ | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | | 2,000 | 5,000 | |
| 5406 I/T-OUT Maintenance - Janitorial | 26,865 | | | |
| 5550 I/T-OUT Administration | 1,501,989 | 1,627,177 | | |
| 5556 I/T-OUT Professional Services | 1,578 | | | |
| 5965 I/T-OUT Utilities | 24,438 | | | |
| Total Intrafund Transfers Out | \$ 1,596,625 | \$ 1,629,177 | \$ 5,000 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (72,302) | \$ (60,903) | \$ | \$ |
| 5008 I/T-IN County Office Bldg Fund | (22,207) | | | |
| Total Intrafund Transfers In | \$ (94,509) | \$ (60,903) | \$ | \$ |
| Total Expenditures / Appropriations | \$ 5,955,187 | \$ 6,880,464 | \$ 7,206,590 | \$ |
| Net Cost | \$ 2,198,805 | \$ 2,846,419 | \$ 2,881,006 | \$ |

Budget Unit **General Fund - 100**
 Function
 Activity **Planning Department - 22330**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6752 Business Licenses | \$ 14,464 | \$ 15,000 | \$ 15,000 | \$ |
| 6755 Construction Permits | 96,690 | 125,000 | 125,000 | |
| Total Licenses, Permits & Franchises | \$ 111,154 | \$ 140,000 | \$ 140,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7273 Other Governments-Placer County | \$ 56,883 | \$ | \$ | \$ |
| 7326 Federal - Other | 428,914 | 250,000 | | |
| 7473 APCD Clean Air Grant | 37,990 | | | |
| Total Intergovernmental Revenue | \$ 523,787 | \$ 250,000 | \$ | \$ |
| Charges for Services | | | | |
| 8109 Parcel Split Applications | \$ 83,797 | \$ 90,000 | \$ 80,000 | \$ |
| 8135 Planning Applications | 39,729 | 50,000 | 40,000 | |
| 8212 Other General Reimbursement | 144,216 | | | |
| 8214 RDA Grant Mgmt Services | 2,815 | | | |
| 8243 Plan Check Fees | (380) | | | |
| 8259 Environmental Applications | 32,954 | 35,000 | 25,000 | |
| 8260 Land Use Applications | 31,987 | 40,000 | 25,000 | |
| 8261 Other Multi Dept Applications | 82,745 | 85,000 | 85,000 | |
| 8264 TRPA | 55,275 | 86,000 | 80,000 | |
| 8269 Planning - At Cost Projects Fees | 541,806 | 468,633 | 450,000 | |
| Total Charges for Services | \$ 1,014,944 | \$ 854,633 | \$ 785,000 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 50,000 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 50,000 | \$ | \$ | \$ |
| Total Revenue | \$ 1,699,885 | \$ 1,244,633 | \$ 925,000 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 2,178,532 | \$ 2,022,323 | \$ 3,400,223 | \$ |
| 1003 Extra Help | 99,103 | | | |
| 1005 Overtime & Call Back | 18,663 | 10,000 | 4,921 | |
| 1010 Cafeteria Plans (Non-PERS) | 81,098 | 101,819 | 164,996 | |
| 1011 Salary Savings | | (57,322) | (114,214) | |
| 1018 Taxable Meal Reimbursements | 239 | | | |
| 1300 P.E.R.S. | 369,888 | 510,948 | 885,113 | |
| 1301 F.I.C.A. | 117,178 | 151,670 | 253,962 | |
| 1303 Other Postemployment Benefits (OPEB) | 88,247 | 113,190 | 198,513 | |
| 1310 Employee Group Ins | 223,934 | 277,570 | 509,388 | |
| 1315 Workers Comp Insurance | 15,097 | 42,047 | 9,939 | |
| 1320 Retired Employee Grp Ins | 88,890 | 150,233 | 162,848 | |
| 1325 401 (k) Employer Match | 1,025 | 2,250 | 4,913 | |
| Total Salaries & Benefits | \$ 3,281,894 | \$ 3,324,728 | \$ 5,480,602 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 292 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 30,856 | 38,000 | 24,958 | |
| 2052 Communication Services - Mobile Devices | 2,183 | 2,000 | 2,000 | |
| 2140 Gen Liability Ins | 25,786 | 53,613 | 53,758 | |
| 2290 Maintenance - Equipment | 318 | 4,533 | | |
| 2291 Maintenance - Computer Equip | 1,881 | | 4,350 | |
| 2292 Maintenance - Software | 1,908 | 1,251 | 7,844 | |
| 2310 Employee Benefits Systems | 10,605 | 30,940 | 57,625 | |
| 2404 Maintenance Services | | 55,152 | 47,640 | |
| 2406 Maintenance - Janitorial | | 40,868 | 36,035 | |
| 2415 Campus Services-PCGC | 9,359 | 28,793 | 25,826 | |
| 2439 Membership/Dues | 233 | 1,001 | 1,000 | |
| 2481 PC Acquisition | 1,910 | 9,851 | 27,950 | |
| 2511 Printing | 30,179 | 40,000 | 50,000 | |
| 2522 Other Supplies | 1,974 | 1,500 | 1,000 | |
| 2523 Office Supplies & Exp | 4,496 | 8,143 | 6,960 | |
| 2524 Postage | 9,338 | 11,186 | 4,213 | |

Budget Unit **General Fund - 100**
 Function
 Activity **Planning Department - 22330**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2542 Court Reporting Outside Vendor | | 1,001 | 1,000 | |
| 2550 Administration | 3,750 | | | |
| 2554 Commissioner's Fees | 9,100 | 9,000 | 10,000 | |
| 2555 Prof/Spec Svcs - Purchased | 2,050,267 | 1,759,200 | 1,115,000 | |
| 2556 Prof/Spec Svcs - County | 128,583 | 1,000 | | |
| 2568 MIS - Services | 59,096 | 86,919 | 88,866 | |
| 2570 Media / Video Services | 21,666 | | 10,000 | |
| 2701 Publications & Legal Notices | 12,861 | 10,000 | 15,000 | |
| 2709 Countywide System Charges | 59,304 | 52,355 | 60,351 | |
| 2727 Rents & Leases - Bldgs & Impr | 1,773 | 5,000 | 5,000 | |
| 2839 Recording Fees | 2,260 | 2,000 | 1,000 | |
| 2840 Special Dept Expense | 1,306 | 170,000 | 210,000 | |
| 2844 Training | 3,207 | 7,500 | 10,000 | |
| 2931 Travel & Transportation | 1,685 | 2,500 | 4,000 | |
| 2932 Mileage | 3,307 | 5,512 | 1,500 | |
| 2933 Lodging | 3,167 | 1,500 | 4,000 | |
| 2941 County Vehicle Mileage | 11,163 | 15,000 | 15,000 | |
| 2964 Meals/Food Purchases | 1,566 | 2,000 | 950 | |
| 2965 Utilities | | 35,091 | 31,088 | |
| Total Services & Supplies | \$ 2,505,379 | \$ 2,492,409 | \$ 1,933,914 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 544,939 | \$ 620,581 | \$ 370,088 | \$ |
| Total Other Charges | \$ 544,939 | \$ 620,581 | \$ 370,088 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 404,513 | \$ | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | | 1,000 | | |
| 5406 I/T-OUT Maintenance - Janitorial | 19,041 | | | |
| 5550 I/T-OUT Administration | 807,126 | 994,805 | | |
| 5965 I/T-OUT Utilities | 21,205 | | | |
| Total Intrafund Transfers Out | \$ 1,251,885 | \$ 995,805 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5001 I/T-IN Intrafund Transfers | \$ (35,940) | \$ (55,000) | \$ | \$ |
| 5002 I/T-IN County General Fund | (5,303) | (20,000) | | |
| 5004 I/T-IN Road Fund | (7,912) | (1,000) | | |
| 5026 I/T-IN Advertising & Promotion Fund | (1,151) | | | |
| Total Intrafund Transfers In | \$ (50,306) | \$ (76,000) | \$ | \$ |
| Total Expenditures / Appropriations | \$ 7,533,791 | \$ 7,357,523 | \$ 7,784,604 | \$ |
| Net Cost | \$ 5,833,906 | \$ 6,112,890 | \$ 6,859,604 | \$ |

Budget Unit **Community Revitalization Fund - 104**
 Function Public Assistance
 Activity Community Development Grants and Loans - 22770

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 4,853 | \$ | \$ | \$ |
| 6970 Investment Income | 256 | | | |
| Total Rev from Use of Money & Property | \$ 5,109 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7344 Federal Aid | \$ 109,771 | \$ 150,200 | \$ 101,200 | \$ |
| Total Intergovernmental Revenue | \$ 109,771 | \$ 150,200 | \$ 101,200 | \$ |
| Charges for Services | | | | |
| 8791 Principal Income-Loan Repayments | \$ 219,101 | \$ 200,000 | \$ 52,137 | \$ |
| 8792 Interest Income-Loan Repayments | 43,780 | | 22,000 | |
| Total Charges for Services | \$ 262,881 | \$ 200,000 | \$ 74,137 | \$ |
| Total Revenue | \$ 377,761 | \$ 350,200 | \$ 175,337 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2292 Maintenance - Software | \$ 1,509 | \$ | \$ | \$ |
| 2556 Prof/Spec Svcs - County | 43,929 | 150,000 | 25,000 | |
| 2701 Publications & Legal Notices | | 200 | 200 | |
| 2709 Countywide System Charges | 676 | | 137 | |
| Total Services & Supplies | \$ 46,114 | \$ 150,200 | \$ 25,337 | \$ |
| Other Charges | | | | |
| 3760 CDBG Loans | \$ 43,512 | \$ | \$ | \$ |
| 3762 HOME Loans | | 200,000 | 150,000 | |
| Total Other Charges | \$ 43,512 | \$ 200,000 | \$ 150,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 1,998 | \$ | \$ | \$ |
| Total Intrafund Transfers Out | \$ 1,998 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 91,624 | \$ 350,200 | \$ 175,337 | \$ |
| Net Cost | \$ (286,137) | \$ | \$ | \$ |

Budget Unit **Low & Moderate Income Housing Asset Fund**
 Function Public Assistance
 Activity Housing - 32560

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 5,545 | \$ 4,500 | \$ 5,500 | \$ |
| 6970 Investment Income | 2,710 | | | |
| Total Rev from Use of Money & Property | \$ 8,255 | \$ 4,500 | \$ 5,500 | \$ |
| Charges for Services | | | | |
| 8214 RDA Grant Mgmt Services | \$ 2,578 | \$ 55,984 | | \$ |
| 8790 Program Income | (4,846) | | | |
| 8791 Principal Income-Loan Repayments | 6,314 | 6,000 | 6,000 | |
| 8792 Interest Income-Loan Repayments | 3,951 | 2,500 | 4,000 | |
| Total Charges for Services | \$ 7,997 | \$ 64,484 | \$ 10,000 | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 69,234 | \$ 774,938 | \$ 846,088 | \$ |
| Total Other Financing Sources | \$ 69,234 | \$ 774,938 | \$ 846,088 | \$ |
| Total Revenue | \$ 85,486 | \$ 843,922 | \$ 861,588 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ 430 | \$ 647 | | \$ |
| 2292 Maintenance - Software | 3,909 | 3,000 | 3,000 | |
| 2524 Postage | | 50 | | |
| 2555 Prof/Spec Svcs - Purchased | 4,445 | | 10,000 | |
| 2701 Publications & Legal Notices | | 200 | | |
| Total Services & Supplies | \$ 8,784 | \$ 3,897 | \$ 13,000 | \$ |
| Other Charges | | | | |
| 3761 RDA Loans | \$ | \$ | \$ 200,000 | \$ |
| 3801 Bond Principal | | 660,000 | 740,000 | |
| 3820 Debt Issuance Costs | (19) | | | |
| 3826 Bond Interest | 71,271 | 114,938 | 106,088 | |
| Total Other Charges | \$ 71,252 | \$ 774,938 | \$ 1,046,088 | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 33,942 | \$ 65,000 | \$ 35,000 | \$ |
| Total Intrafund Transfers Out | \$ 33,942 | \$ 65,000 | \$ 35,000 | \$ |
| Total Expenditures / Appropriations | \$ 113,978 | \$ 843,835 | \$ 1,094,088 | \$ |
| Net Cost | \$ 28,492 | \$ (87) | \$ 232,500 | \$ |

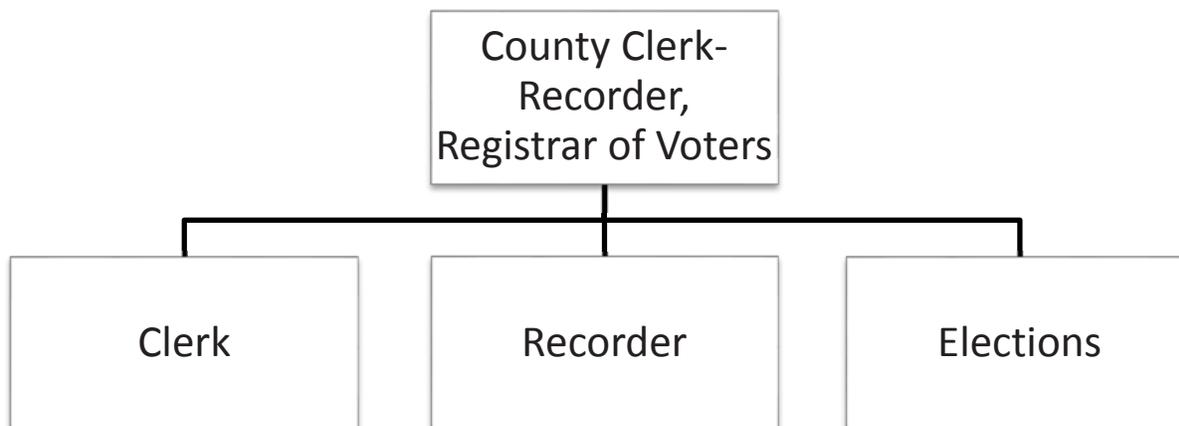
| COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS | | | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Clerk Recorder Admin/Overhead | 1,069,992 | | | | |
| Clerk Services | | 1,504,359 | 1,508,704 | 1,692,702 | |
| Elections | 3,536,142 | 4,431,788 | 4,388,315 | 4,568,309 | |
| Recorder | 3,918,256 | 3,453,242 | 3,328,000 | 4,218,992 | |
| 22300 County Clerk-Recorder | 8,524,390 | 9,389,389 | 9,225,019 | 10,480,003 | 11.62% |
| TOTAL ALL FUNDS | 8,524,390 | 9,389,389 | 9,225,019 | 10,480,003 | 11.62% |

| FUNDED POSITIONS | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-22300 County Clerk-Recorder | 51 | 51 | 51 | 51 | |
| TOTAL FUNDED POSITIONS | 51 | 51 | 51 | 51 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 65 | 65 | 65 | 65 | 0.00% |

Mission Statement

To provide courteous, timely, and professional recording, clerk and elections services to the citizens, businesses and public agencies of the County with the utmost integrity, transparency, consistency, fairness, legal compliance and cost-effectiveness, using both the trained and committed staff of the Clerk-Recorder-Elections Office and technology to advance operations.

CLERK - RECORDER / ELECTIONS



22300 – COUNTY CLERK-RECORDER / ELECTIONS

Administration and Financial System

Purpose: Recorder – Provides direct services to the public that facilitate business and personal transactions through recording and maintenance of real property transactions and accepts applications for new passports on behalf of the U.S. Department of State. Clerk – Delivers quality customer service by issuing maps, vital record copies (e.g. birth and death certificates), marriage licenses, performing civil wedding ceremonies, filing fictitious business name statements as well as other professional registrations, and providing permanent filmed and imaged records for all recorded and filed documents. Elections – Promotes high levels of civic involvement by registering eligible voters, encouraging informed voter and candidate participation, conducting timely, legally compliant, transparent and accurate federal, state, county, municipal, school district and special district elections and related services for the county’s citizens, candidates and public officials.

FY 2017-18 Highlights: Clerk-Recorder – The office continues to look forward to expanding electronic recording of land-related documents and to serve the public through existing Clerk and Recorder programs. Elections – The June 2018 Gubernatorial Primary Election is expected to have significant public interest. With the incumbent governor termed out and unable to re-run for office, voter participation is likely to exceed the 2014 Gubernatorial Primary Election.

Major Budget Adjustment(s):

- Increase in Trust fund revenues of \$700,000 for the support of one-time expenditure to upgraded clerk-recorder system and recording equipment.
- Increase in Equipment of \$22,000 for vote by mail new envelope printer and conveyor.
- Decrease in Election Services revenue of \$620,000 to reflect the biennial cycle of November General Elections.

PBB PROGRAMS – CLERK-RECORDER / ELECTIONS

Recorder

Real Property Land Records – Provides for the recordation, preservation and continuity of permanent records. **Passport Acceptance Agent** – Serves as an authorized passport acceptance agent and accepts applications for new passports on behalf of the U.S. Department of State.

Program Cost: \$4,218,992

Clerk Services

Vital Records – Repository for birth, death and marriage vital records. **Marriages** – Issues marriage licenses, performs civil marriage ceremonies, and deputizes members of the public to perform civil marriage ceremonies. **Filings / Registrations** – Accepts documents for filing and public information / viewing, including environmental impact reports, fictitious business name statements and various bonds and certifications.

Program Cost: \$1,692,702

Elections

Elections – Conducts federal, state and local elections for Placer County. **Voter Registration** – Registers voters and maintains the voter registration database. **Voter Outreach** – Ensures that all eligible Placer County voters have the opportunity to cast their ballots on Election Day. **Candidate Services** – Delivers election services to candidates, officeholders and to various special districts and school districts throughout the County. **Campaign Disclosure Documents and Statements of Economic Interest Filing Officer** –

County Clerk – Recorder / Registrar of Voters

Performs filing officer duties related to campaign disclosure documents and Statements of Economic Interest (Form 700) forms.

Program Cost: \$4,568,309

Budget Unit **General Fund - 100**
 Function **General**
 Activity **County Clerk-Recorder - 22300**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6168 Real Property Transfer Tax | \$ 4,454,188 | \$ 3,500,000 | \$ 3,500,000 | \$ |
| Total Taxes | \$ 4,454,188 | \$ 3,500,000 | \$ 3,500,000 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6860 Forfeitures & Penalties | \$ 3,240 | \$ | \$ | \$ |
| Total Fines, Forfeits & Penalties | \$ 3,240 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7232 State Aid - Other | \$ 22,654 | \$ 10,000 | \$ 10,000 | \$ |
| Total Intergovernmental Revenue | \$ 22,654 | \$ 10,000 | \$ 10,000 | \$ |
| Charges for Services | | | | |
| 8117 Election Services | \$ 11,827 | \$ 650,000 | \$ 30,000 | \$ |
| 8141 Civil Process Services | 12,740 | 13,000 | 13,000 | |
| 8150 County Clerk Fees | 434,890 | 400,000 | 400,000 | |
| 8152 Electronic Recording Fees | 78,198 | 45,873 | 107,873 | |
| 8155 Recording Fees Recorder | 1,627,856 | 1,400,000 | 1,400,000 | |
| 8156 Micrographic Fees | 435,506 | 183,596 | 225,536 | |
| 8157 Recording Fees Vital Statistics | 4,456 | 21,071 | 126,921 | |
| 8159 Redaction Fees | 18,455 | 10,906 | 87,906 | |
| 8218 Forms and Photocopies | 2,684 | 3,000 | 2,600 | |
| 8254 Recorders Automation Fees | 570,717 | 357,699 | 749,874 | |
| 8312 Candidates Statement Fees | 42,340 | 23,000 | 12,000 | |
| Total Charges for Services | \$ 3,239,669 | \$ 3,108,145 | \$ 3,155,710 | \$ |
| Miscellaneous Revenues | | | | |
| 8766 Cash Overage | \$ 3,219 | \$ 3,700 | \$ 3,500 | \$ |
| Total Miscellaneous Revenues | \$ 3,219 | \$ 3,700 | \$ 3,500 | \$ |
| Total Revenue | \$ 7,722,970 | \$ 6,621,845 | \$ 6,669,210 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 19,069 | \$ 30,000 | \$ 30,000 | \$ |
| 1002 Salaries and Wages | 3,018,706 | 3,429,306 | 3,508,714 | |
| 1003 Extra Help | 14,999 | 1,000 | 1,000 | |
| 1005 Overtime & Call Back | 23,679 | 55,000 | 31,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 142,158 | 159,884 | 165,338 | |
| 1018 Taxable Meal Reimbursements | 458 | 1,000 | 700 | |
| 1099 Salaries & Wages Undistributed | 60 | | | |
| 1300 P.E.R.S. | 741,482 | 902,617 | 917,846 | |
| 1301 F.I.C.A. | 229,384 | 250,033 | 265,657 | |
| 1303 Other Postemployment Benefits (OPEB) | 260,927 | 274,890 | 274,890 | |
| 1310 Employee Group Ins | 555,701 | 612,015 | 685,577 | |
| 1315 Workers Comp Insurance | 21,941 | 16,476 | 8,367 | |
| 1320 Retired Employee Grp Ins | 243,102 | 293,529 | 281,235 | |
| 1325 401 (k) Employer Match | 4,289 | 6,000 | 6,000 | |
| Total Salaries & Benefits | \$ 5,275,955 | \$ 6,031,750 | \$ 6,176,324 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 104,069 | \$ 107,900 | \$ 107,900 | \$ |
| 2052 Communication Services - Mobile Devices | 2,173 | 3,047 | 1,500 | |
| 2140 Gen Liability Ins | 24,718 | 32,676 | 30,520 | |
| 2290 Maintenance - Equipment | 41,603 | 46,699 | 47,409 | |
| 2291 Maintenance - Computer Equip | 1,367 | 4,267 | 2,206 | |
| 2292 Maintenance - Software | 330,135 | 349,973 | 347,640 | |
| 2310 Employee Benefits Systems | 77,599 | 82,629 | 97,690 | |
| 2404 Maintenance Services | | 118,855 | 123,540 | |
| 2406 Maintenance - Janitorial | | 65,680 | 70,183 | |
| 2415 Campus Services-PCGC | 58,421 | 72,171 | 73,400 | |
| 2439 Membership/Dues | 2,921 | 3,954 | 3,129 | |
| 2461 Dept Cash Shortage | | | 50 | |
| 2481 PC Acquisition | 68,595 | 9,500 | 9,000 | |
| 2511 Printing | 40,417 | 58,000 | 53,000 | |
| 2522 Other Supplies | 29,129 | 59,700 | 77,100 | |

Budget Unit **General Fund - 100**
 Function General
 Activity County Clerk-Recorder - 22300

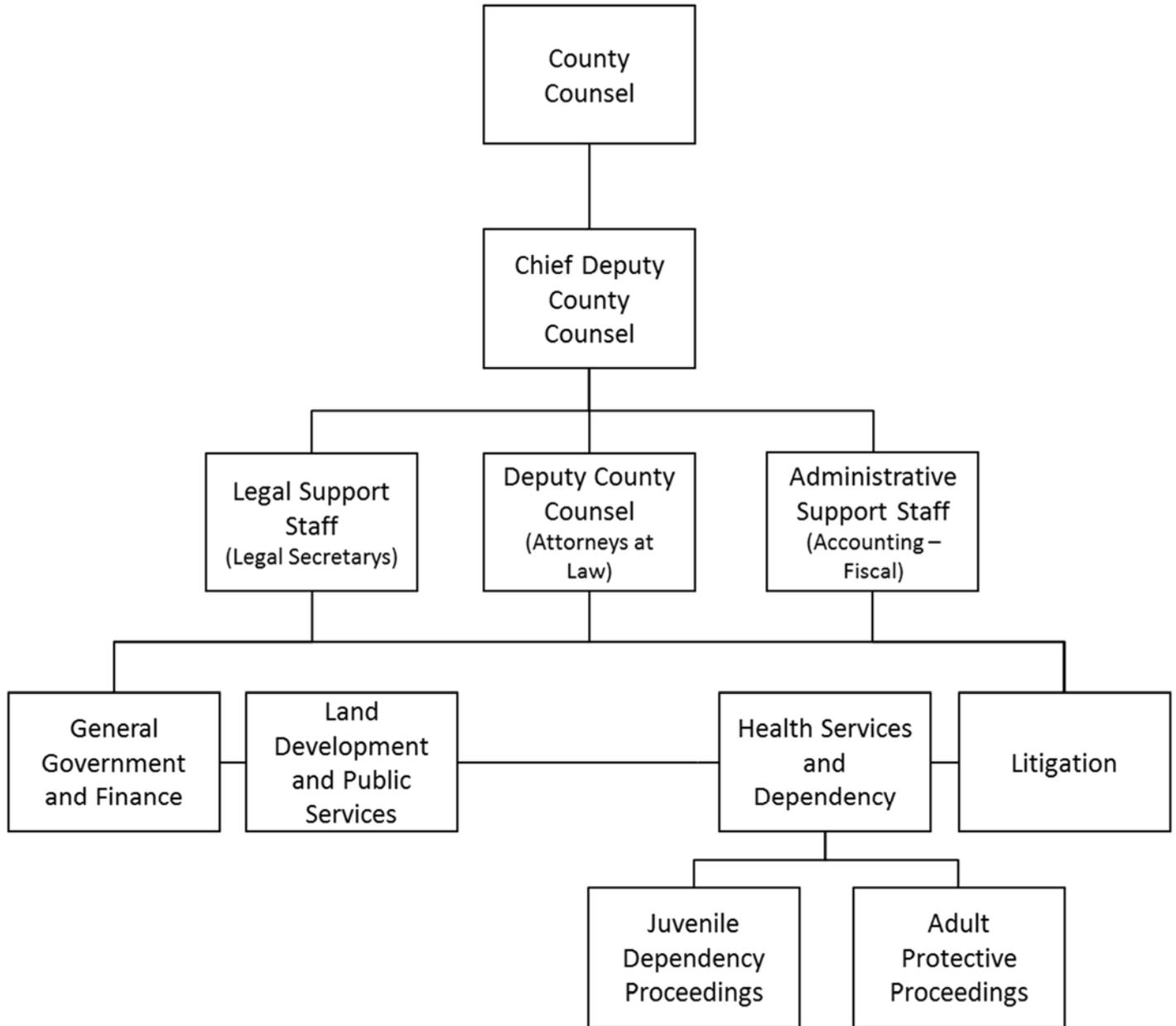
| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2523 Office Supplies & Exp | 34,242 | 45,100 | 45,100 | |
| 2524 Postage | 206,387 | 238,213 | 278,676 | |
| 2555 Prof/Spec Svcs - Purchased | 306,934 | 293,500 | 291,663 | |
| 2568 MIS - Services | 195,033 | 195,503 | 191,985 | |
| 2701 Publications & Legal Notices | 5,400 | 8,500 | 8,600 | |
| 2709 Countywide System Charges | 65,017 | 57,266 | 57,815 | |
| 2727 Rents & Leases - Bldgs & Impr | 23,438 | 24,730 | 25,230 | |
| 2770 Fuels & Lubricants | 470 | 1,000 | 750 | |
| 2831 Precinct Costs | 218,255 | 360,300 | 360,300 | |
| 2832 Election Outreach Costs | 4,131 | 5,600 | 5,600 | |
| 2833 Voter Registration Supplies | | 10,000 | 10,000 | |
| 2834 Election Supplies | 63,580 | 46,100 | 55,783 | |
| 2835 Ballot Printing & Materials | 380,685 | 385,000 | 326,850 | |
| 2838 Special Dept Expense-1099 Reportable | 27 | | | |
| 2840 Special Dept Expense | 2,269 | 1,950 | 1,950 | |
| 2844 Training | 1,720 | 25,120 | 35,120 | |
| 2860 Library Materials | 8,015 | 6,780 | 6,780 | |
| 2931 Travel & Transportation | 1,560 | 7,000 | 7,000 | |
| 2932 Mileage | 118 | 3,650 | 3,650 | |
| 2933 Lodging | | 6,000 | 6,000 | |
| 2941 County Vehicle Mileage | 12,861 | 13,458 | 13,500 | |
| 2964 Meals/Food Purchases | 304 | 1,500 | 1,500 | |
| 2965 Utilities | | 130,100 | 113,840 | |
| 2966 Drug & Alcohol Testing | | | 300 | |
| Total Services & Supplies | \$ 2,311,593 | \$ 2,881,421 | \$ 2,892,259 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 637,264 | \$ 252,368 | \$ 535,570 | \$ |
| Total Other Charges | \$ 637,264 | \$ 252,368 | \$ 535,570 | \$ |
| Capital Assets | | | | |
| 4161 Intangible Assets | \$ | \$ | \$ 700,000 | \$ |
| 4451 Equipment | 13,793 | 208,000 | 160,000 | |
| Total Capital Assets | \$ 13,793 | \$ 208,000 | \$ 860,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 101,895 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 55,737 | | | |
| 5556 I/T-OUT Professional Services | 2,256 | 6,350 | 6,350 | |
| 5880 I/T-OUT Public Safety Svcs | 9,652 | 9,500 | 9,500 | |
| 5965 I/T-OUT Utilities | 103,226 | | | |
| Total Intrafund Transfers Out | \$ 272,766 | \$ 15,850 | \$ 15,850 | \$ |
| Total Expenditures / Appropriations | \$ 8,511,371 | \$ 9,389,389 | \$ 10,480,003 | \$ |
| Net Cost | \$ 788,401 | \$ 2,767,544 | \$ 3,810,793 | \$ |

| COUNTY COUNSEL APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | COUNTY COUNSEL | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| County Counsel Admin/Overhead | 0 | 3,681,727 | 584,500 | 663,696 | |
| General Government, Finance, and Tax | 3,179,767 | | 968,790 | 969,065 | |
| Health Services and Dependency | -440,014 | | -423,626 | -423,240 | |
| Land Development and Public Service | 120 | | 1,277,010 | 1,277,394 | |
| Litigation and Claims | -327,150 | | 1,239,880 | 1,240,254 | |
| Public Protection | 63,607 | | | | |
| 10450 County Counsel | 2,476,331 | 3,681,727 | 3,646,554 | 3,727,169 | 1.23% |
| TOTAL ALL FUNDS | 2,476,331 | 3,681,727 | 3,646,554 | 3,727,169 | 1.23% |
| FUNDED POSITIONS | | | | | |
| 100-10450 County Counsel | 23 | 24 | 26 | 26 | |
| TOTAL FUNDED POSITIONS | 23 | 24 | 26 | 26 | 8.33% |
| TOTAL ALLOCATED POSITIONS | 26 | 26 | 28 | 28 | 7.69% |

Mission Statement

To provide the highest quality legal advice and counsel in a timely and responsive manner in order to assist the Board of Supervisors, County Officers and department management in making decisions that promote the public interest, and to vigorously advocate on behalf of the County and its employees in a professional and ethical manner.

COUNTY COUNSEL



10450 – COUNTY COUNSEL

Administration and Financial System

Program Purpose: The County Counsel is the legal advisor to the County providing legal advice to the Board of Supervisors, the County Executive Office, the elected and appointed Department Heads and other county managers, as well as to various county boards and commissions, certain special districts and the Grand Jury. The County Counsel's office also represents the County and its officers and employees in civil litigation and administrative proceedings.

FY 2017-18 Highlights: The increasingly favorable economic climate has led to increased legal service demands in land development and public services, as well as in the areas of public facilities planning and financing. These local initiatives include the Sunset Area infrastructure development, capital facility planning, including the master plan for the Placer County Government Center and development of the Placer County Fairgrounds property, Tahoe economic development incentives, the expansion of the County's mPower program and the establishing a Community Choice Aggregation program. The County has also taken on new services initiatives in addressing homelessness and in evaluating consolidation of the fire services in western Placer County. In addition, the State of California has imposed new initiatives on local government with the adoption of the Sustainable Groundwater Management Act and the Medical Marijuana Regulation and Safety Act. To continue to meet service demands, this office has gradually added resources over the last few fiscal years and are proposing to continue this fiscal year. County Counsel may also supplement legal services with the use of outside counsel in limited circumstances.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$79,071 to fund an account clerk for additional office administrative support and internal controls.

PBB PROGRAMS – COUNTY COUNSEL

General Government and Finance - Provides legal advice to the Board of Supervisors and the County Executive Office on the full range of activities, initiatives, and issues undertaken by the Board. Provides legal services to the County Auditor, the Assessor and the Treasurer-Tax Collector regarding property taxes, as well as representation of the Assessor's Office at assessment appeal hearings. Provides legal services to the Sheriff Office, including its Corrections Division, District Attorney, Probation Department, Criminal Justice and Indigent Defense Services Programs administered by the County Executive Office, and the Grand Jury. Provides legal services to all county departments and functions and certain special districts on matters specific to their program purposes, including implementation of Board initiatives. Provides legal advice and counseling to all county departments and functions and certain special districts on matters of general application countywide, such as the Brown Act, the Public Records Act, employment and labor relations issues, and review of or assistance in preparation of resolutions, ordinances, contracts, agenda items, and other documents required for county business.

Program Cost: \$969,065

Land Development and Public Services - Provides legal services to county departments and functions involved in land development and planning activities, and public works and facilities, including county owned or maintained properties, and public services such as water, sewer, and solid waste. Provides legal services to the County Planning Commission, the County Agricultural Commission, the Successor Agency of the former Redevelopment Agency, the Western Placer Waste Management Authority, and the Placer County Flood Control District.

Program Cost: \$1,277,394

Health Services and Dependency - Provides legal advice to the Health and Human Services Departments on legal compliance with the myriad of state and federal regulatory laws relevant to the programs undertaken by the department's divisions. Provides legal advice to the County Public Administrator (PA) and County Public Guardian (PG), and legal representation in adult protective proceedings of the PA and PG, and in mental health proceedings under the Lanterman-Petris-Short (LPS) Act and other statutory enactments. Provides legal advice and representation in juvenile dependency proceedings. Provides training of social workers on legal issues involved in juvenile dependency activities.

Program Cost: -\$423,240

Litigation and Claims - Provides legal defense of the County in all civil legal actions filed against the County, its departments and employees. Represents the County in prosecuting construction, contract and other recovery lawsuits. Prosecutes and defends the County in all administrative proceedings, including personnel proceedings before the Civil Service Commission, the Public Employment Relations Board, and related writs of mandate filed in the Superior Court. Assists and coordinates with special counsel retained by the Board of Supervisors under Government Code section 25203.

Program Cost: \$1,240,254

Budget Unit **General Fund - 100**
 Function General
 Activity County Counsel - 10450

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8120 Legal Services - Insurance | \$ 447,801 | \$ 1,050,000 | \$ 1,050,000 | \$ |
| 8122 Legal Services | 59,107 | 28,500 | 20,000 | |
| 8212 Other General Reimbursement | 221 | 20,000 | 10,000 | |
| 8269 Planning - At Cost Projects Fees | 96,054 | 32,000 | 75,000 | |
| 8527 Transfer In A-87 Costs | 1,609,425 | 1,616,436 | 1,575,981 | |
| Total Charges for Services | \$ 2,212,608 | \$ 2,746,936 | \$ 2,730,981 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 3,838 | \$ 4,100 | \$ 2,500 | \$ |
| Total Miscellaneous Revenues | \$ 3,838 | \$ 4,100 | \$ 2,500 | \$ |
| Total Revenue | \$ 2,216,446 | \$ 2,751,036 | \$ 2,733,481 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 165 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 2,634,059 | 2,851,843 | 2,945,923 | |
| 1003 Extra Help | 8,872 | 9,277 | | |
| 1005 Overtime & Call Back | 191 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 50,220 | 57,365 | 58,580 | |
| 1011 Salary Savings | | (89,319) | (89,319) | |
| 1018 Taxable Meal Reimbursements | 15 | | | |
| 1300 P.E.R.S. | 742,403 | 831,809 | 867,232 | |
| 1301 F.I.C.A. | 169,567 | 205,890 | 198,383 | |
| 1303 Other Postemployment Benefits (OPEB) | 121,006 | 129,360 | 134,750 | |
| 1310 Employee Group Ins | 341,204 | 377,838 | 367,719 | |
| 1315 Workers Comp Insurance | 8,174 | 7,243 | 8,868 | |
| 1320 Retired Employee Grp Ins | 107,439 | 108,696 | 116,793 | |
| 1325 401 (k) Employer Match | 10,496 | 19,500 | 18,750 | |
| Total Salaries & Benefits | \$ 4,193,811 | \$ 4,509,502 | \$ 4,627,679 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 20,172 | \$ 23,000 | \$ 24,500 | \$ |
| 2052 Communication Services - Mobile Devices | 4,206 | 800 | 2,100 | |
| 2140 Gen Liability Ins | 6,035 | 6,868 | 5,606 | |
| 2290 Maintenance - Equipment | 210 | 700 | 700 | |
| 2310 Employee Benefits Systems | 31,922 | 38,565 | 39,070 | |
| 2404 Maintenance Services | | 98,470 | 88,020 | |
| 2406 Maintenance - Janitorial | | 19,225 | 20,015 | |
| 2431 Professional Dues | | 6,000 | 6,500 | |
| 2439 Membership/Dues | 7,445 | 7,750 | 8,215 | |
| 2481 PC Acquisition | 5,095 | 5,950 | 18,000 | |
| 2511 Printing | 20,015 | 20,000 | 23,000 | |
| 2521 Operating Supplies | | 6,455 | 6,455 | |
| 2522 Other Supplies | 2,760 | 1,400 | 1,400 | |
| 2523 Office Supplies & Exp | 10,842 | 14,000 | 14,500 | |
| 2524 Postage | 4,160 | 3,580 | 4,300 | |
| 2555 Prof/Spec Svcs - Purchased | 270,624 | 390,000 | 440,000 | |
| 2556 Prof/Spec Svcs - County | 11,188 | 13,739 | 11,717 | |
| 2561 Legal Services | 86 | | | |
| 2568 MIS - Services | 106,925 | 105,416 | 111,693 | |
| 2570 Media / Video Services | 90 | | | |
| 2709 Countywide System Charges | 13,208 | 12,581 | 13,299 | |
| 2710 Rents & Leases - Equipment | 799 | 1,000 | 1,000 | |
| 2840 Special Dept Expense | 21,474 | 38,624 | 45,000 | |
| 2844 Training | 6,619 | 14,000 | 14,000 | |
| 2860 Library Materials | 36,658 | 32,000 | 35,000 | |
| 2931 Travel & Transportation | 1,624 | 3,000 | 3,200 | |
| 2932 Mileage | 7,014 | 6,000 | 6,800 | |
| 2933 Lodging | 4,115 | | 3,000 | |
| 2941 County Vehicle Mileage | 1,450 | 500 | 1,000 | |
| 2964 Meals/Food Purchases | 50 | | | |

Budget Unit **General Fund - 100**
 Function General
 Activity County Counsel - 10450

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2965 Utilities | | 19,316 | 96,406 | |
| Total Services & Supplies | \$ 594,786 | \$ 888,939 | \$ 1,044,496 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 43,156 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 14,871 | | | |
| 5965 I/T-OUT Utilities | 26,045 | | | |
| Total Intrafund Transfers Out | \$ 84,072 | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (2,396,404) | \$ (1,716,714) | \$ (1,945,006) | \$ |
| Total Intrafund Transfers In | \$ (2,396,404) | \$ (1,716,714) | \$ (1,945,006) | \$ |
| Total Expenditures / Appropriations | \$ 2,476,265 | \$ 3,681,727 | \$ 3,727,169 | \$ |
| Net Cost | \$ 259,819 | \$ 930,691 | \$ 993,688 | \$ |

County Executive Office

| 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 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Board of Supervisors Admin/Overhead | 2,890,073 | 3,199,028 | | | |
| County Governance | | | 3,242,530 | 3,411,897 | |
| 10010 Board of Supervisors | 2,890,073 | 3,199,028 | 3,242,530 | 3,411,897 | 6.65% |
| Assessment Appeals | 156,025 | | 225,955 | 225,955 | |
| Clerk of the Board Admin/Overhead | -987 | 1,156,867 | | | |
| Clerk of the Board Operations | 794,541 | | 747,647 | 792,706 | |
| 10020 Clerk of the Board | 949,579 | 1,156,867 | 973,602 | 1,018,661 | -11.95% |
| Budget and Finance | 19,492 | | 3,197,876 | 3,202,594 | |
| Communication | 875,082 | | 1,807,364 | 1,852,068 | |
| County Executive Office Admin/Overhead | 2,747,738 | 8,988,596 | | | |
| Program and Policy Coordination | 2,780,022 | | 3,959,039 | 4,144,187 | |
| Safety | | | 321,714 | 330,230 | |
| 10040 County Executive Office | 6,422,334 | 8,988,596 | 9,285,993 | 9,529,079 | 6.01% |
| Business Assistance | 504,295 | | 2,525,738 | 2,654,746 | |
| Economic Development Admin/Overhead | 303,769 | 1,789,497 | | | |
| Film Office | 84,668 | | 260,684 | 370,367 | |
| Promotion and Marketing | 180,326 | | 689,754 | 706,752 | |
| 11120 Economic Development | 1,073,057 | 1,789,497 | 3,476,176 | 3,731,865 | 108.54% |
| Emergency Preparedness and Response | 1,158,962 | 2,464,880 | 2,130,442 | 2,294,421 | |
| Emergency Services Admin/Overhead | 432,428 | | | | |
| Fire Service Administration | -43,900 | | 323,330 | 393,606 | |
| 22310 Emergency Services | 1,547,490 | 2,464,880 | 2,453,772 | 2,688,027 | 9.05% |
| 22350 Disaster Response/Recovery | | | 200,000 | 200,000 | 100.00% |
| TOTAL GENERAL FUND | 12,882,532 | 17,598,868 | 19,632,073 | 20,579,529 | 16.94% |
| OTHER OPERATING FUND | | | | | |
| 22160 County Fire - Fund 170 | 3,377,541 | 4,366,414 | 4,500,790 | 4,500,905 | 3.08% |
| INTERNAL SERVICE FUND | | | | | |
| 09800 Gen Liability Insurance - Fund 270/800 | 3,135,374 | 4,076,692 | 4,698,749 | 5,220,292 | 28.05% |
| TOTAL ALL FUNDS | 19,395,447 | 26,041,974 | 28,831,612 | 30,300,726 | 16.35% |

County Executive Office

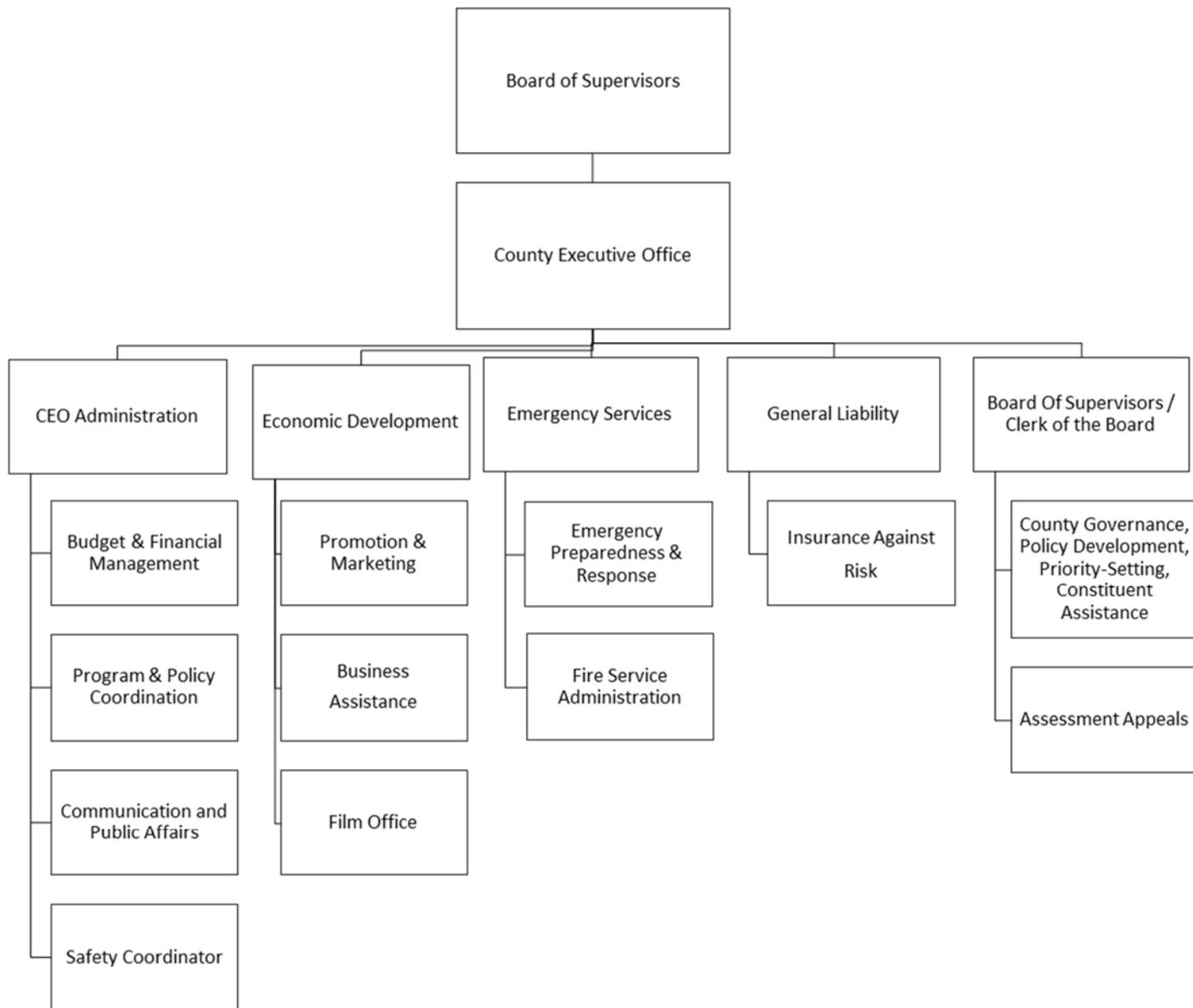
| FUNDED POSITIONS | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-10010 Board of Supervisors | 11 | 11 | 10 | 10 | |
| 100-10020 Clerk of the Board | 6 | 6 | 5 | 5 | |
| 100-10040 County Executive Office | 31 | 42 | 47 | 44 | |
| 100-11120 Economic Development | 4 | 4 | 7 | 6 | |
| 100-22310 Emergency Services | 5 | 5 | 6 | 5 | |
| 270-09800 Gen Liability Insurance | 6 | 4 | 5 | 4 | |
| TOTAL FUNDED POSITIONS | 63 | 72 | 80 | 74 | 2.78% |
| TOTAL ALLOCATED POSITIONS | 81 | 76 | 82 | 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.

Major Budget 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.

| |
|--|
| PBB PROGRAMS - COUNTY EXECUTIVE OFFICE |
|--|

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

| |
|----------------------------------|
| Program Cost: \$3,202,594 |
|----------------------------------|

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: \$4,144,187 |
|----------------------------------|

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: \$1,852,068

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: \$330,230

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.

Major Budget Adjustment(s):

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

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: \$3,411,897

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.

Major Budget Adjustment(s):

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

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: \$792,706

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

Program Cost: \$225,955

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.

Major Budget Adjustment(s):

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

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: \$706,752

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

Program Cost: \$2,654,746

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

Program Cost: \$370,367

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.

Major Budget Adjustment(s):

- Re-budget in Services and Supplies of \$775,000 for tree mortality grant 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: \$2,294,421

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.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - DISASTER RESPONSE & RECOVERY

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

Program Cost: \$200,000

22160 – FIRE SERVICES

Public Protection System

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

FY 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.

Major Budget 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.

PBB PROGRAMS - FIRE SERVICES

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

Program Cost: \$4,500,905

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.

Major Budget Adjustment(s):

- Increase in Professional Services of \$310,000 for new General Liability software.

| |
|--|
| 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: \$5,220,292 |
|----------------------------------|

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6156 Sales & Use Taxes | \$ 134,723 | \$ 128,000 | \$ 128,000 | \$ |
| Total Taxes | \$ 134,723 | \$ 128,000 | \$ 128,000 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ 48,052 | \$ 202,818 | \$ 513,564 | \$ |
| 8215 Administrative Support Services | | 101,330 | 102,846 | |
| 8269 Planning - At Cost Projects Fees | 2,069 | 30,000 | 30,000 | |
| 8527 Transfer In A-87 Costs | 3,252,222 | 3,474,078 | 4,982,992 | |
| Total Charges for Services | \$ 3,302,343 | \$ 3,808,226 | \$ 5,629,402 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ | \$ 345,550 | \$ | \$ |
| 8780 Contributions from Other Funds | 11,145 | | 10,000 | |
| 8954 Operating Transfers In | 171,371 | 12,565 | | |
| Total Other Financing Sources | \$ 182,516 | \$ 358,115 | \$ 10,000 | \$ |
| Total Revenue | \$ 3,619,582 | \$ 4,294,341 | \$ 5,767,402 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 3,137,480 | \$ 4,260,800 | \$ 4,615,840 | \$ |
| 1003 Extra Help | 15,141 | 16,302 | 16,000 | |
| 1005 Overtime & Call Back | 18,894 | 18,698 | 22,478 | |
| 1010 Cafeteria Plans (Non-PERS) | 70,699 | 101,948 | 104,493 | |
| 1011 Salary Savings | | (5,852) | (5,852) | |
| 1018 Taxable Meal Reimbursements | 531 | 750 | 750 | |
| 1300 P.E.R.S. | 801,099 | 1,162,380 | 1,268,746 | |
| 1301 F.I.C.A. | 212,088 | 286,477 | 331,165 | |
| 1303 Other Postemployment Benefits (OPEB) | 162,402 | 226,893 | 234,465 | |
| 1310 Employee Group Ins | 394,074 | 591,728 | 542,032 | |
| 1315 Workers Comp Insurance | 11,823 | 13,214 | 14,684 | |
| 1320 Retired Employee Grp Ins | 253,301 | 287,303 | 295,800 | |
| 1325 401 (k) Employer Match | 14,138 | 30,000 | 29,625 | |
| Total Salaries & Benefits | \$ 5,091,670 | \$ 6,990,641 | \$ 7,470,226 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 44,291 | \$ 51,185 | \$ 51,000 | \$ |
| 2052 Communication Services - Mobile Devices | 23,363 | 28,000 | 24,000 | |
| 2068 Food | 1,373 | 1,775 | 15,300 | |
| 2140 Gen Liability Ins | 22,098 | 28,327 | 30,551 | |
| 2290 Maintenance - Equipment | 435 | | 450 | |
| 2291 Maintenance - Computer Equip | 1,326 | | | |
| 2292 Maintenance - Software | 10,412 | 37,017 | 54,500 | |
| 2310 Employee Benefits Systems | 36,377 | 65,926 | 158,418 | |
| 2404 Maintenance Services | | 159,393 | 155,198 | |
| 2406 Maintenance - Janitorial | | 36,741 | 36,931 | |
| 2410 Information Technology | 75 | | | |
| 2431 Professional Dues | 1,400 | | 1,400 | |
| 2439 Membership/Dues | 23,767 | 22,996 | 7,170 | |
| 2456 Misc Expense | 4,720 | 12,500 | 5,000 | |
| 2481 PC Acquisition | 33,476 | 19,534 | 42,340 | |
| 2511 Printing | 113,538 | 101,700 | 115,000 | |
| 2522 Other Supplies | 4,224 | 4,000 | 7,000 | |
| 2523 Office Supplies & Exp | 17,743 | 24,769 | 20,000 | |
| 2524 Postage | 2,435 | 2,800 | 2,605 | |
| 2534 Operating Materials | 266 | | | |
| 2555 Prof/Spec Svcs - Purchased | 282,553 | 492,820 | 735,555 | |
| 2556 Prof/Spec Svcs - County | 125,778 | 282,741 | 17,525 | |
| 2568 MIS - Services | 176,556 | 143,922 | 188,503 | |
| 2570 Media / Video Services | 110,260 | 60,420 | 50,000 | |
| 2701 Publications & Legal Notices | 1,408 | 1,000 | 1,490 | |
| 2709 Countywide System Charges | 25,171 | 26,539 | 39,977 | |
| 2710 Rents & Leases - Equipment | 4,463 | | 4,500 | |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2727 Rents & Leases - Bldgs & Impr | 165 | | | |
| 2770 Fuels & Lubricants | | | 50 | |
| 2788 Promotional Projects | 79 | | | |
| 2821 Small Equipment | 81 | 7,500 | 3,500 | |
| 2822 Advertising | 1,023 | | 3,000 | |
| 2838 Special Dept Expense-1099 Reportable | 1,166 | 6,000 | 2,000 | |
| 2840 Special Dept Expense | 12,391 | 187,500 | 121,500 | |
| 2844 Training | 34,541 | 47,000 | 47,000 | |
| 2931 Travel & Transportation | 20,667 | 15,000 | 15,000 | |
| 2932 Mileage | 6,264 | 6,000 | 6,000 | |
| 2933 Lodging | 18,426 | 18,000 | 18,000 | |
| 2941 County Vehicle Mileage | 21,708 | 21,000 | 23,000 | |
| 2964 Meals/Food Purchases | 7,069 | 7,500 | 7,500 | |
| 2965 Utilities | | 43,601 | 47,890 | |
| 2966 Drug & Alcohol Testing | 321 | | | |
| Total Services & Supplies | \$ 1,191,409 | \$ 1,963,206 | \$ 2,058,853 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 88,387 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 27,533 | | | |
| 5550 I/T-OUT Administration | 26,081 | 34,749 | | |
| 5965 I/T-OUT Utilities | 45,303 | | | |
| Total Intrafund Transfers Out | \$ 187,304 | \$ 34,749 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (48,049) | \$ | \$ | \$ |
| Total Intrafund Transfers In | \$ (48,049) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 6,422,334 | \$ 8,988,596 | \$ 9,529,079 | \$ |
| Net Cost | \$ 2,802,752 | \$ 4,694,255 | \$ 3,761,677 | \$ |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| Total | \$ | \$ | \$ | \$ |
|--|-----------|------------------|-----------|------------------|
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ | 1,217,092 | \$ | 1,273,398 |
| 1003 Extra Help | | 23,386 | | 22,000 |
| 1005 Overtime & Call Back | | 6,163 | | 250 |
| 1010 Cafeteria Plans (Non-PERS) | | 30,380 | | 29,180 |
| 1018 Taxable Meal Reimbursements | | (5) | | |
| 1300 P.E.R.S. | | 308,947 | | 341,359 |
| 1301 F.I.C.A. | | 94,519 | | 96,068 |
| 1303 Other Postemployment Benefits (OPEB) | | 80,298 | | 86,240 |
| 1310 Employee Group Ins | | 154,840 | | 187,814 |
| 1315 Workers Comp Insurance | | 6,868 | | 6,185 |
| 1320 Retired Employee Grp Ins | | 48,894 | | 45,610 |
| 1325 401 (k) Employer Match | | 4,909 | | 8,250 |
| Total Salaries & Benefits | \$ | 1,976,291 | \$ | 2,096,354 |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ | 30,296 | \$ | 40,000 |
| 2052 Communication Services - Mobile Devices | | 15,278 | | 14,500 |
| 2068 Food | | 355 | | |
| 2140 Gen Liability Ins | | 5,346 | | 19,210 |
| 2290 Maintenance - Equipment | | | | 1,500 |
| 2291 Maintenance - Computer Equip | | | | 500 |
| 2310 Employee Benefits Systems | | 21,081 | | 17,705 |
| 2404 Maintenance Services | | | | 58,150 |
| 2406 Maintenance - Janitorial | | | | 12,996 |
| 2439 Membership/Dues | | 2,778 | | 4,500 |
| 2481 PC Acquisition | | 17,486 | | 7,000 |
| 2511 Printing | | 7,032 | | 14,000 |
| 2522 Other Supplies | | 7,468 | | 12,000 |
| 2523 Office Supplies & Exp | | 508 | | 1,375 |
| 2524 Postage | | 7,890 | | 7,800 |
| 2550 Administration | | | | 28,900 |
| 2555 Prof/Spec Svcs - Purchased | | 23,611 | | 10,000 |
| 2556 Prof/Spec Svcs - County | | | | 10,000 |
| 2568 MIS - Services | | 82,624 | | 83,492 |
| 2570 Media / Video Services | | 12,847 | | 5,000 |
| 2701 Publications & Legal Notices | | 135 | | 1,500 |
| 2709 Countywide System Charges | | 10,242 | | 10,535 |
| 2727 Rents & Leases - Bldgs & Impr | | 55,376 | | 52,000 |
| 2770 Fuels & Lubricants | | 95 | | 1,000 |
| 2833 Voter Registration Supplies | | (210) | | |
| 2840 Special Dept Expense | | 6,653 | | 10,000 |
| 2844 Training | | 1,451 | | 700 |
| 2931 Travel & Transportation | | 3,420 | | 5,000 |
| 2932 Mileage | | 9,301 | | 13,000 |
| 2933 Lodging | | 4,258 | | 4,000 |
| 2939 Commission Reimbursements | | 900 | | 3,200 |
| 2941 County Vehicle Mileage | | 54,531 | | 55,000 |
| 2964 Meals/Food Purchases | | 9,657 | | 11,000 |
| 2965 Utilities | | 6,701 | | 15,701 |
| Total Services & Supplies | \$ | 397,110 | \$ | 521,264 |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ | 458,965 | \$ | 560,860 |
| Total Other Charges | \$ | 458,965 | \$ | 560,860 |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ | 30,329 | \$ | |
| 5406 I/T-OUT Maintenance - Janitorial | | 10,336 | | |
| 5550 I/T-OUT Administration | | | | 20,550 |

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 Estimated | 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 | \$ 20,550 | \$ | \$ |
| Total Expenditures / Appropriations | \$ 2,890,072 | \$ 3,199,028 | \$ 3,411,897 | \$ |
| Net Cost | \$ 2,890,072 | \$ 3,199,028 | \$ 3,411,897 | \$ |

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 Estimated | 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 | \$ 32,000 | \$ 35,000 | \$ |
| 8215 Administrative Support Services | 3,250 | | 2,000 | |
| 8218 Forms and Photocopies | 215 | | | |
| 8261 Other Multi Dept Applications | 6,905 | | 3,000 | |
| Total Charges for Services | \$ 53,170 | \$ 32,000 | \$ 40,000 | \$ |
| Total Revenue | \$ 53,170 | \$ 32,000 | \$ 40,000 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 52,904 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 349,459 | 455,474 | 328,288 | |
| 1005 Overtime & Call Back | 1,696 | | 1,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 13,176 | 19,260 | 13,540 | |
| 1018 Taxable Meal Reimbursements | 30 | | | |
| 1300 P.E.R.S. | 98,396 | 128,041 | 103,461 | |
| 1301 F.I.C.A. | 27,019 | 33,469 | 25,189 | |
| 1303 Other Postemployment Benefits (OPEB) | 28,788 | 37,730 | 26,950 | |
| 1310 Employee Group Ins | 61,858 | 90,553 | 84,872 | |
| 1315 Workers Comp Insurance | 431 | 488 | 457 | |
| 1320 Retired Employee Grp Ins | 29,578 | 26,187 | 29,056 | |
| 1325 401 (k) Employer Match | 1,718 | 5,250 | 3,750 | |
| Total Salaries & Benefits | \$ 665,053 | \$ 796,452 | \$ 616,563 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 7,546 | \$ 8,500 | \$ 8,500 | \$ |
| 2140 Gen Liability Ins | 46,583 | 38,153 | 15,577 | |
| 2310 Employee Benefits Systems | 8,305 | 11,426 | 9,088 | |
| 2404 Maintenance Services | | 19,292 | 24,280 | |
| 2406 Maintenance - Janitorial | | 4,050 | 5,476 | |
| 2439 Membership/Dues | 550 | 900 | 900 | |
| 2481 PC Acquisition | 4,585 | | | |
| 2511 Printing | 7,060 | 9,500 | 16,000 | |
| 2522 Other Supplies | 472 | | | |
| 2523 Office Supplies & Exp | 1,259 | 2,000 | 2,000 | |
| 2524 Postage | 3,408 | 5,000 | 7,000 | |
| 2554 Commissioner's Fees | 4,200 | 7,000 | 7,500 | |
| 2555 Prof/Spec Svcs - Purchased | 49,461 | 98,400 | 99,150 | |
| 2556 Prof/Spec Svcs - County | 6,183 | 32,792 | 23,500 | |
| 2568 MIS - Services | 29,481 | 22,965 | 30,677 | |
| 2570 Media / Video Services | 1,935 | 3,600 | 3,600 | |
| 2701 Publications & Legal Notices | 7,454 | 10,000 | 15,000 | |
| 2709 Countywide System Charges | 10,897 | 9,070 | 8,079 | |
| 2840 Special Dept Expense | 919 | 2,480 | 2,480 | |
| 2931 Travel & Transportation | | 1,000 | 1,000 | |
| 2932 Mileage | 858 | 1,450 | 1,450 | |
| 2933 Lodging | 423 | 500 | 500 | |
| 2941 County Vehicle Mileage | 114 | 400 | 400 | |
| 2964 Meals/Food Purchases | 316 | 500 | 500 | |
| 2965 Utilities | | 5,077 | 6,984 | |
| Total Services & Supplies | \$ 192,009 | \$ 294,055 | \$ 289,641 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 72,803 | \$ 66,360 | \$ 112,457 | \$ |
| Total Other Charges | \$ 72,803 | \$ 66,360 | \$ 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 | | | |
| Total Intrafund Transfers Out | \$ 19,712 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 949,577 | \$ 1,156,867 | \$ 1,018,661 | \$ |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Net Cost | \$ 896,407 | \$ 1,124,867 | \$ 978,661 | \$ |

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

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 Estimated | 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 **General Fund - 100**
Function General
Activity Economic Development - 11120

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6167 Hotel/Motel tax | \$ | \$ 235,000 | \$ 351,474 | \$ |
| Total Taxes | \$ | \$ 235,000 | \$ 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 | \$ |
| 8782 Contributions from Oth Govt Agencies | 200 | | | |
| Total Intergovernmental Revenue | \$ 200 | \$ | \$ 1,617,875 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ | \$ 5,000 | \$ 5,000 | \$ |
| Total Charges for Services | \$ | \$ 5,000 | \$ 5,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 1,558 | \$ 4,000 | \$ 1,000 | \$ |
| 8764 Miscellaneous Revenues | 15,864 | | | |
| Total Miscellaneous Revenues | \$ 17,422 | \$ 4,000 | \$ 1,000 | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ (73,000) | \$ 338,082 | \$ 5,000 | \$ |
| Total Other Financing Sources | \$ (73,000) | \$ 338,082 | \$ 5,000 | \$ |
| Total Revenue | \$ (55,378) | \$ 583,082 | \$ 1,980,349 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 430,748 | \$ 420,540 | \$ 501,423 | \$ |
| 1003 Extra Help | 9,523 | 16,816 | | |
| 1010 Cafeteria Plans (Non-PERS) | 9,600 | 9,990 | 15,351 | |
| 1018 Taxable Meal Reimbursements | 46 | | | |
| 1300 P.E.R.S. | 108,354 | 117,032 | 129,515 | |
| 1301 F.I.C.A. | 31,603 | 29,512 | 37,656 | |
| 1303 Other Postemployment Benefits (OPEB) | 22,213 | 21,560 | 32,341 | |
| 1310 Employee Group Ins | 62,146 | 65,568 | 81,573 | |
| 1315 Workers Comp Insurance | 1,323 | 1,285 | 1,431 | |
| 1320 Retired Employee Grp Ins | 22,452 | 43,772 | 32,766 | |
| 1325 401 (k) Employer Match | 2,239 | 2,250 | 2,251 | |
| Total Salaries & Benefits | \$ 700,247 | \$ 728,325 | \$ 834,307 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 11,530 | \$ 14,101 | \$ 9,119 | \$ |
| 2052 Communication Services - Mobile Devices | 4,417 | 2,000 | 3,000 | |
| 2068 Food | 764 | 1,304 | 300 | |
| 2140 Gen Liability Ins | 1,433 | 1,774 | 2,875 | |
| 2290 Maintenance - Equipment | 85 | 200 | 1,000 | |
| 2292 Maintenance - Software | 553 | | | |
| 2310 Employee Benefits Systems | 5,537 | 6,494 | 5,952 | |
| 2404 Maintenance Services | | 21,380 | 11,870 | |
| 2406 Maintenance - Janitorial | | 13,371 | 5,992 | |
| 2439 Membership/Dues | 22,672 | 72,129 | 71,966 | |
| 2481 PC Acquisition | 2,217 | | | |
| 2511 Printing | 9,269 | 6,000 | 8,000 | |
| 2522 Other Supplies | 1,588 | 2,000 | 450 | |
| 2523 Office Supplies & Exp | 2,039 | 3,400 | 3,400 | |
| 2524 Postage | 2,293 | 2,000 | 2,107 | |
| 2555 Prof/Spec Svcs - Purchased | 761,733 | 583,000 | 2,262,875 | |
| 2556 Prof/Spec Svcs - County | 852 | 885 | 908 | |
| 2568 MIS - Services | 64,393 | 28,223 | 27,707 | |
| 2570 Media / Video Services | 4,003 | 5,000 | 5,000 | |
| 2701 Publications & Legal Notices | 5,332 | 2,000 | | |
| 2709 Countywide System Charges | 4,080 | 4,149 | 5,370 | |
| 2727 Rents & Leases - Bldgs & Impr | 1,767 | 550 | 26,300 | |
| 2770 Fuels & Lubricants | 255 | 250 | 250 | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2788 Promotional Projects | 18,760 | 10,000 | 10,000 | |
| 2838 Special Dept Expense-1099 Reportable | 32 | 5,000 | 100 | |
| 2840 Special Dept Expense | 28,699 | 148,847 | 109,000 | |
| 2844 Training | 70 | 1,000 | 500 | |
| 2931 Travel & Transportation | 1,254 | 1,500 | 2,500 | |
| 2932 Mileage | 1,330 | 1,000 | 1,000 | |
| 2933 Lodging | 2,021 | 1,000 | 1,340 | |
| 2941 County Vehicle Mileage | 3,291 | 2,062 | 2,062 | |
| 2964 Meals/Food Purchases | 2,751 | 2,000 | 2,998 | |
| 2965 Utilities | | 16,045 | 15,597 | |
| Total Services & Supplies | \$ 965,020 | \$ 958,664 | \$ 2,599,538 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 78,508 | \$ 59,596 | \$ 371,086 | \$ |
| 3923 Employee Claims | 81 | | | |
| Total Other Charges | \$ 78,589 | \$ 59,596 | \$ 371,086 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 35,319 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 9,184 | | | |
| 5556 I/T-OUT Professional Services | 21,417 | 42,912 | 23,534 | |
| 5965 I/T-OUT Utilities | 16,882 | | | |
| Total Intrafund Transfers Out | \$ 82,802 | \$ 42,912 | \$ 23,534 | \$ |
| Intrafund Transfers In | | | | |
| 5026 I/T-IN Advertising & Promotion Fund | \$ (753,600) | \$ | \$ (96,600) | \$ |
| Total Intrafund Transfers In | \$ (753,600) | \$ | \$ (96,600) | \$ |
| Total Expenditures / Appropriations | \$ 1,073,058 | \$ 1,789,497 | \$ 3,731,865 | \$ |
| Net Cost | \$ 1,128,436 | \$ 1,206,415 | \$ 1,751,516 | \$ |

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 Estimated | 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 | \$ 2,000 | \$ 2,500 | \$ |
| Total Licenses, Permits & Franchises | \$ 2,400 | \$ 2,000 | \$ 2,500 | \$ |
| Intergovernmental Revenue | | | | |
| 7164 State Special Circumstances | \$ 8,955 | \$ | \$ | \$ |
| 7250 Federal Aid Disaster Admin | 201,686 | 201,686 | 201,643 | |
| 7292 Aid from Other Governmental Agencies | 14,266 | 14,129 | 14,489 | |
| 7326 Federal - Other | 6,951 | 84,000 | | |
| 7331 State for Disaster | 91,561 | | | |
| 7424 State Aid - Public Safety Services | 160,120 | 153,956 | 179,587 | |
| 7495 Fed Homeland Security Grant | 562,557 | 447,878 | 451,879 | |
| Total Intergovernmental Revenue | \$ 1,046,096 | \$ 901,649 | \$ 847,598 | \$ |
| Charges for Services | | | | |
| 8215 Administrative Support Services | \$ 25,387 | \$ | \$ | \$ |
| Total Charges for Services | \$ 25,387 | \$ | \$ | \$ |
| Total Revenue | \$ 1,073,883 | \$ 903,649 | \$ 850,098 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 250 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 278,140 | 429,232 | 437,401 | |
| 1003 Extra Help | 12,591 | | | |
| 1005 Overtime & Call Back | 684 | 10,000 | 17,553 | |
| 1010 Cafeteria Plans (Non-PERS) | 7,549 | 12,437 | 10,961 | |
| 1018 Taxable Meal Reimbursements | 235 | 150 | 300 | |
| 1300 P.E.R.S. | 64,659 | 109,991 | 108,324 | |
| 1301 F.I.C.A. | 22,366 | 31,884 | 34,804 | |
| 1303 Other Postemployment Benefits (OPEB) | 18,208 | 26,950 | 24,255 | |
| 1310 Employee Group Ins | 40,446 | 64,151 | 58,747 | |
| 1315 Workers Comp Insurance | 2,876 | 1,607 | 2,042 | |
| 1325 401 (k) Employer Match | 1,559 | 2,250 | 2,625 | |
| Total Salaries & Benefits | \$ 449,563 | \$ 688,652 | \$ 697,012 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 20,760 | \$ 19,980 | \$ 20,700 | \$ |
| 2051 Communication Services - Telephone | 32,472 | 35,920 | 28,020 | |
| 2052 Communication Services - Mobile Devices | 5,114 | 9,173 | 9,173 | |
| 2068 Food | 55 | | | |
| 2140 Gen Liability Ins | 1,445 | 1,500 | 2,260 | |
| 2290 Maintenance - Equipment | 594 | 1,420 | 1,420 | |
| 2310 Employee Benefits Systems | 5,537 | 8,007 | 7,439 | |
| 2404 Maintenance Services | | 15,690 | 17,518 | |
| 2405 Materials - Bldgs & Impr | 362 | | | |
| 2406 Maintenance - Janitorial | | 11,858 | 12,943 | |
| 2415 Campus Services-PCGC | 13,753 | 9,514 | 10,805 | |
| 2439 Membership/Dues | 225 | 400 | 1,000 | |
| 2456 Misc Expense | 45 | | | |
| 2481 PC Acquisition | | 3,600 | 5,000 | |
| 2511 Printing | 12,471 | 8,449 | 8,449 | |
| 2522 Other Supplies | | 1,500 | 500 | |
| 2523 Office Supplies & Exp | 1,513 | 6,000 | 6,000 | |
| 2524 Postage | 4,098 | 3,990 | 4,213 | |
| 2555 Prof/Spec Svcs - Purchased | 203,077 | 119,000 | 127,000 | |
| 2568 MIS - Services | 36,736 | 27,562 | 20,033 | |
| 2570 Media / Video Services | 383 | 540 | 540 | |
| 2701 Publications & Legal Notices | 737 | 1,000 | 1,000 | |
| 2709 Countywide System Charges | 4,348 | 4,711 | 5,457 | |
| 2840 Special Dept Expense | 422,709 | 1,093,384 | 1,075,384 | |
| 2844 Training | 515 | 10,000 | 10,000 | |
| 2853 Safety Clothing - Other Agency | 994 | | | |
| 2931 Travel & Transportation | 74 | 2,000 | 2,000 | |

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

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2932 Mileage | 626 | | | |
| 2933 Lodging | 702 | 2,000 | 2,000 | |
| 2935 Advisory /Comm Expenses | 20 | | | |
| 2941 County Vehicle Mileage | 35,697 | 44,824 | 44,824 | |
| 2964 Meals/Food Purchases | 857 | 2,700 | 2,700 | |
| 2965 Utilities | | 21,560 | 19,404 | |
| Total Services & Supplies | \$ 805,919 | \$ 1,466,282 | \$ 1,445,782 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 226,681 | \$ 142,710 | \$ 379,488 | \$ |
| Total Other Charges | \$ 226,681 | \$ 142,710 | \$ 379,488 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 89,189 | \$ 239,485 | \$ 239,485 | \$ |
| Total Other Financing Uses | \$ 89,189 | \$ 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 | | | |
| 5556 I/T-OUT Professional Services | 6,501 | | | |
| 5840 I/T-OUT Special Dept Expense | | 8,500 | 1,500 | |
| 5965 I/T-OUT Utilities | 19,560 | | | |
| Total Intrafund Transfers Out | \$ 100,379 | \$ 8,500 | \$ 1,500 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (78,238) | \$ (34,749) | \$ (29,240) | \$ |
| 5010 I/T-IN Fire Protection Fund | (46,000) | (46,000) | (46,000) | |
| Total Intrafund Transfers In | \$ (124,238) | \$ (80,749) | \$ (75,240) | \$ |
| Total Expenditures / Appropriations | \$ 1,547,493 | \$ 2,464,880 | \$ 2,688,027 | \$ |
| Net Cost | \$ 473,610 | \$ 1,561,231 | \$ 1,837,929 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8527 Transfer In A-87 Costs | \$ 628,247 | \$ | \$ | \$ |
| Total Charges for Services | \$ 628,247 | \$ | \$ | \$ |
| Total Revenue | \$ 628,247 | \$ | \$ | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 279,643 | \$ | \$ | \$ |
| 1005 Overtime & Call Back | 187 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 9,328 | | | |
| 1300 P.E.R.S. | 78,805 | | | |
| 1301 F.I.C.A. | 20,689 | | | |
| 1303 Other Postemployment Benefits (OPEB) | 20,684 | | | |
| 1310 Employee Group Ins | 59,524 | | | |
| 1315 Workers Comp Insurance | 986 | | | |
| 1320 Retired Employee Grp Ins | 22,041 | | | |
| 1325 401 (k) Employer Match | 690 | | | |
| Total Salaries & Benefits | \$ 492,577 | \$ | \$ | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 9,616 | \$ | \$ | \$ |
| 2052 Communication Services - Mobile Devices | 739 | | | |
| 2068 Food | 13,240 | | | |
| 2140 Gen Liability Ins | 721 | | | |
| 2292 Maintenance - Software | 313 | | | |
| 2310 Employee Benefits Systems | 5,537 | | | |
| 2415 Campus Services-PCGC | 5,161 | | | |
| 2439 Membership/Dues | 9,238 | | | |
| 2481 PC Acquisition | 5,979 | | | |
| 2511 Printing | 11,177 | | | |
| 2522 Other Supplies | 190 | | | |
| 2523 Office Supplies & Exp | 4,664 | | | |
| 2524 Postage | 1,979 | | | |
| 2555 Prof/Spec Svcs - Purchased | 23,995 | | | |
| 2568 MIS - Services | 19,652 | | | |
| 2570 Media / Video Services | 8,895 | | | |
| 2701 Publications & Legal Notices | 19 | | | |
| 2709 Countywide System Charges | 2,688 | | | |
| 2838 Special Dept Expense-1099 Reportable | 27 | | | |
| 2840 Special Dept Expense | 10,164 | | | |
| 2842 Tuition Reimbursement | 15,395 | | | |
| 2844 Training | 55,354 | | | |
| 2860 Library Materials | 152 | | | |
| 2932 Mileage | 924 | | | |
| 2933 Lodging | 312 | | | |
| 2941 County Vehicle Mileage | 282 | | | |
| 2964 Meals/Food Purchases | 857 | | | |
| Total Services & Supplies | \$ 207,270 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 12,366 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 9,397 | | | |
| 5965 I/T-OUT Utilities | 7,780 | | | |
| Total Intrafund Transfers Out | \$ 29,543 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 729,390 | \$ | \$ | \$ |
| Net Cost | \$ 101,143 | \$ | \$ | \$ |

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 Estimated | 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 | \$ 1,596,913 | \$ 1,708,536 | \$ |
| 6106 Railroad Unitary Property Taxes | 1,723 | 1,783 | 1,609 | |
| 6107 Unitary & Op Non-Unitary Property Taxes | 48,165 | 49,888 | 54,283 | |
| 6111 Current Unsecured Property Taxes | 35,848 | 35,311 | 41,577 | |
| 6123 RDA Pass-Throughs | 21,302 | 18,068 | 18,068 | |
| 6126 Prop Tx ABX1_26 Residual Distr | 48,745 | 48,000 | 48,000 | |
| 6132 Delinquent Secured Property Taxes | (299) | | | |
| 6140 Delinquent Unsecured Property Taxes | 570 | | | |
| 6160 Timber Tax | 449 | 1,244 | 1,244 | |
| 6171 Current Supplemental Property Taxes | 42,850 | 25,788 | 25,788 | |
| 6196 Delinquent Supplemental Property Taxes | 67 | | | |
| Total Taxes | \$ 1,741,368 | \$ 1,776,995 | \$ 1,899,105 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 64,046 | \$ 54,000 | \$ 54,000 | \$ |
| 6957 R&T Code Section 5151 Interest Refunded | (572) | | | |
| 6970 Investment Income | 35,610 | | | |
| Total Rev from Use of Money & Property | \$ 99,084 | \$ 54,000 | \$ 54,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7205 Homeowners Property Tax Relief | \$ 13,824 | \$ 14,000 | \$ 14,000 | \$ |
| 7229 State Response Reimbursement | 54,787 | 10,000 | 10,000 | |
| 7424 State Aid - Public Safety Services | 350,519 | 348,709 | 381,623 | |
| Total Intergovernmental Revenue | \$ 419,130 | \$ 372,709 | \$ 405,623 | \$ |
| Charges for Services | | | | |
| 8193 Other Services | \$ 18,203 | \$ 24,898 | \$ 33,198 | \$ |
| 8197 Fire Services | 25,942 | 30,480 | 30,480 | |
| 8212 Other General Reimbursement | 5,312 | 10,000 | 50,000 | |
| 8243 Plan Check Fees | 51,703 | 50,000 | 50,000 | |
| 8269 Planning - At Cost Projects Fees | 12,779 | 5,000 | 5,000 | |
| Total Charges for Services | \$ 113,939 | \$ 120,378 | \$ 168,678 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 400 | \$ | \$ | \$ |
| 8771 Subrogation Recovery | 7,340 | | | |
| Total Miscellaneous Revenues | \$ 7,740 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 1,098,000 | \$ 1,098,000 | \$ 1,098,000 | \$ |
| 8780 Contributions from Other Funds | 495,338 | 387,594 | 379,123 | |
| 8954 Operating Transfers In | 15,860 | | | |
| Total Other Financing Sources | \$ 1,609,198 | \$ 1,485,594 | \$ 1,477,123 | \$ |
| Total Revenue | \$ 3,990,459 | \$ 3,809,676 | \$ 4,004,529 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1315 Workers Comp Insurance | \$ 7,336 | \$ 8,632 | \$ 17,049 | \$ |
| Total Salaries & Benefits | \$ 7,336 | \$ 8,632 | \$ 17,049 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 8,693 | \$ 7,000 | \$ 7,000 | \$ |
| 2051 Communication Services - Telephone | 2,644 | 3,400 | 3,400 | |
| 2052 Communication Services - Mobile Devices | 8,530 | 5,000 | 9,000 | |
| 2068 Food | 1,041 | | 500 | |
| 2085 Household Expense | 1,658 | 3,000 | 3,000 | |
| 2086 Refuse Disposal | 1,004 | 1,000 | 1,000 | |
| 2130 Insurance | 15,518 | 22,000 | 22,000 | |
| 2140 Gen Liability Ins | 8,305 | 9,241 | 7,152 | |
| 2271 Parts Installed | 1,610 | | | |
| 2273 Parts | 57,252 | 45,000 | 45,000 | |
| 2277 Auto - Towing | 554 | | | |
| 2290 Maintenance - Equipment | 36,459 | 50,000 | 50,000 | |
| 2404 Maintenance Services | | 3,097 | 3,000 | |
| 2405 Materials - Bldgs & Impr | 6,880 | 5,000 | 5,000 | |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2406 Maintenance - Janitorial | | 500 | | |
| 2422 Medical, Dental & Lab Supp | 2,241 | 1,500 | 3,500 | |
| 2439 Membership/Dues | 429 | 1,500 | 1,500 | |
| 2456 Misc Expense | 440 | 600 | 600 | |
| 2511 Printing | 1,530 | 900 | 900 | |
| 2522 Other Supplies | | 2,000 | 2,000 | |
| 2523 Office Supplies & Exp | 784 | 2,000 | 2,000 | |
| 2524 Postage | 59 | 200 | 200 | |
| 2528 Services | (14) | | | |
| 2534 Operating Materials | 53,538 | 82,500 | 128,000 | |
| 2551 Prof/Svcs Purchased-CDF Fire Services | 2,469,732 | 3,436,632 | 3,436,632 | |
| 2555 Prof/Spec Svcs - Purchased | 94,634 | 88,000 | 38,000 | |
| 2568 MIS - Services | 6,280 | 8,194 | 7,973 | |
| 2701 Publications & Legal Notices | | 1,555 | 1,555 | |
| 2709 Countywide System Charges | 5,696 | 4,363 | 4,857 | |
| 2710 Rents & Leases - Equipment | 272 | 500 | 500 | |
| 2770 Fuels & Lubricants | 21,794 | 32,000 | 32,000 | |
| 2838 Special Dept Expense-1099 Reportable | 5,327 | 11,000 | 11,000 | |
| 2840 Special Dept Expense | 9,146 | 29,000 | 29,000 | |
| 2844 Training | 1,530 | 8,000 | 8,000 | |
| 2853 Safety Clothing - Other Agency | 66,742 | 45,000 | 19,000 | |
| 2955 Prof & Spec Serv & Med | 8,498 | 10,000 | 10,000 | |
| 2964 Meals/Food Purchases | 48 | 500 | 500 | |
| 2965 Utilities | 7,488 | 8,000 | 8,000 | |
| Total Services & Supplies | \$ 2,906,342 | \$ 3,928,182 | \$ 3,901,769 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 20,884 | \$ | \$ 261,487 | \$ |
| Total Capital Assets | \$ 20,884 | \$ | \$ 261,487 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 400,000 | \$ 389,600 | \$ 280,600 | \$ |
| 3780 Contrib to Other Funds | | | | |
| Total Other Financing Uses | \$ 400,000 | \$ 389,600 | \$ 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 | (6,000) | 46,000 | |
| Total Intrafund Transfers Out | \$ 48,980 | \$ (6,000) | \$ 46,000 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (6,000) | \$ 46,000 | \$ (6,000) | \$ |
| Total Intrafund Transfers In | \$ (6,000) | \$ 46,000 | \$ (6,000) | \$ |
| Total Expenditures / Appropriations | \$ 3,377,542 | \$ 4,366,414 | \$ 4,500,905 | \$ |
| Net Cost | \$ (612,917) | \$ 556,738 | \$ 496,376 | \$ |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8148 Estate Fees | 200 | | 200 | |
| 8212 Other General Reimbursement | 390 | | 400 | |
| 8328 Self Insurance Proceeds | 2,868,461 | 3,347,057 | 3,347,057 | |
| 8761 Insurance Refunds | 23,045 | 50,000 | 20,000 | |
| Total Operating Revenues | \$ 2,892,096 | \$ 3,397,057 | \$ 3,367,657 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | (41,193) | | | |
| 1002 Salaries and Wages | 412,112 | 322,301 | 327,262 | |
| 1004 Accr Compensated Leave | (72,345) | | | |
| 1010 Cafeteria Plans (Non-PERS) | 11,259 | 9,920 | 9,920 | |
| 1011 Salary Savings | | (14,031) | (14,031) | |
| 1300 P.E.R.S. | 123,381 | 95,474 | 93,677 | |
| 1301 F.I.C.A. | 29,530 | 23,762 | 25,036 | |
| 1303 Other Postemployment Benefits (OPEB) | 26,036 | 22,244 | 21,560 | |
| 1308 PERS Pension Expense | (46,544) | | | |
| 1309 OPEB Expense | 23,071 | | | |
| 1310 Employee Group Ins | 50,727 | 28,022 | 42,498 | |
| 1315 Workers Comp Insurance | 1,288 | 1,017 | 745 | |
| 1320 Retired Employee Grp Ins | 28,995 | 42,442 | 40,326 | |
| 1325 401 (k) Employer Match | 3,397 | 3,000 | 3,000 | |
| 2051 Communication Services - Telephone | 10,889 | 11,500 | 20,500 | |
| 2052 Communication Services - Mobile Devices | 793 | 2,500 | 900 | |
| 2130 Insurance | 1,079,218 | 749,582 | 934,000 | |
| 2140 Gen Liability Ins | 2,979 | 3,676 | 3,077 | |
| 2145 Fire Package Ins | | 304,324 | 357,000 | |
| 2258 Defense Experts | | 25,000 | 25,000 | |
| 2290 Maintenance - Equipment | | 2,200 | | |
| 2310 Employee Benefits Systems | 9,775 | 8,175 | 6,038 | |
| 2404 Maintenance Services | 13,445 | 21,000 | 14,000 | |
| 2406 Maintenance - Janitorial | 4,178 | 6,500 | 5,500 | |
| 2439 Membership/Dues | | 1,025 | 850 | |
| 2456 Misc Expense | 49 | | | |
| 2481 PC Acquisition | 1,256 | 4,200 | 3,000 | |
| 2511 Printing | 7,563 | 8,000 | 7,000 | |
| 2522 Other Supplies | 13 | 800 | 500 | |
| 2523 Office Supplies & Exp | 2,482 | 2,000 | 2,200 | |
| 2524 Postage | 1,429 | 2,000 | 2,503 | |
| 2543 Investigators | | 20,000 | 15,000 | |
| 2548 Claims Administration | | 5,000 | | |
| 2550 Administration | | 146,330 | 102,846 | |
| 2555 Prof/Spec Svcs - Purchased | 46,116 | 112,175 | 112,175 | |
| 2556 Prof/Spec Svcs - County | 474,002 | 528,000 | 548,943 | |
| 2561 Legal Services | | 5,000 | 5,000 | |
| 2568 MIS - Services | 31,078 | 22,649 | 49,455 | |
| 2570 Media / Video Services | | 2,000 | 1,000 | |
| 2701 Publications & Legal Notices | 124 | 1,000 | 1,000 | |
| 2709 Countywide System Charges | 8,623 | 8,198 | 9,977 | |
| 2840 Special Dept Expense | 947 | | | |
| 2844 Training | | 4,000 | 4,000 | |
| 2931 Travel & Transportation | 10 | 750 | 750 | |
| 2932 Mileage | 25 | 250 | 250 | |
| 2933 Lodging | | 200 | 200 | |
| 2941 County Vehicle Mileage | 98 | 600 | 5,400 | |
| 2964 Meals/Food Purchases | | 600 | 300 | |
| 2965 Utilities | 7,681 | 8,000 | 6,000 | |
| 2977 Subrogation Costs | 148,104 | 200,000 | 200,000 | |
| 3925 Judgments and Damages | | 500,000 | 500,000 | |
| 3929 Judgments and Damages - non-reportable | 723,077 | 500,000 | 500,000 | |
| 3931 Tort-Related Litigation | 144,224 | 150,000 | 150,000 | |
| 3932 Non-Tort Litigation | 61,790 | 250,000 | 250,000 | |
| Total Operating Expenses | \$ 3,329,682 | \$ 4,151,385 | \$ 4,394,357 | \$ |
| Operating Income (Loss) | \$ (437,586) | \$ (754,328) | \$ (1,026,700) | \$ |

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 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | 194,310 | 99,193 | (515,935) | |
| 6950 Interest | 64,853 | 59,957 | 59,957 | |
| 6970 Investment Income | 37,773 | | 15,000 | |
| 8765 Restitution | 952 | | | |
| 8771 Subrogation Recovery | 226,343 | 200,000 | 200,000 | |
| Total Non-Operating Revenue (Expenses) | \$ 524,231 | \$ 359,150 | \$ (240,978) | \$ |
| Income Before Capital Contributions and Transfers | \$ 86,645 | \$ (395,178) | \$ (1,267,678) | \$ |
| 8954 Operating Transfers In | 80,453 | 250,000 | 250,000 | |
| Change in Net Assets | \$ 167,098 | \$ (145,178) | \$ (1,017,678) | \$ |
| Net Assets - Beginning Balance | (667,534) | (500,440) | (645,618) | |
| Net Assets - Ending Balance | \$ (500,440) | \$ (645,618) | \$ (1,973,296) | \$ |
| Memo: | | | | |
| 4161 Intangible Assets | \$ | \$ | \$ 310,000 | \$ |

Non-Departmental

| COUNTY EXECUTIVE OFFICE NON-DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | COUNTY EXECUTIVE OFFICER | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| 09992 Appropriation for Contingencies-Fund 100 | 11,576,990 | 11,947,999 | 9,629,742 | 14,216,285 | 18.98% |
| 10070 Community and Agency Support | 7,464,545 | 9,542,542 | 9,081,601 | 9,591,601 | 0.51% |
| 10790 GF Contrib-Facilities and Infrastructure | 15,805,470 | 10,416,133 | 8,237,053 | 6,974,691 | -33.04% |
| Criminal Justice Other (Courts/Dispute Resolution) | 2,245,309 | 2,314,974 | 2,319,214 | 2,342,858 | |
| Grand Jury | 148,682 | 221,222 | 262,584 | 286,228 | |
| Indigent Defense | 7,704,478 | 11,107,905 | 11,110,308 | 11,021,168 | |
| 21480 Criminal Justice Other Programs | 10,098,469 | 13,644,101 | 13,692,106 | 13,650,254 | 0.05% |
| 21700 GF Contribution Public Safety | 86,746,010 | 100,210,664 | 100,172,529 | 104,610,469 | 4.39% |
| 89350 Contribution to Other Debt Service | 3,238,274 | 3,457,350 | 3,428,930 | 3,429,430 | -0.81% |
| TOTAL GENERAL FUND | 134,929,757 | 149,218,789 | 144,241,961 | 152,472,730 | 2.18% |
| OTHER OPERATING FUNDS | | | | | |
| 01102 Criminal Justice CEO - Fund 110 | 957,585 | 3,879,517 | 3,383,366 | 3,327,084 | -14.24% |
| 10850 Lake Tahoe Tourism and Promotions - Fund 145 | 6,928,273 | 8,460,739 | 9,947,781 | 9,947,781 | 17.58% |
| 22400 Open Space - Fund 150 | 274,121 | 1,795,352 | 1,450,553 | 450,553 | -74.90% |
| 89360 Other Debt Service - Fund 190 | 4,155,203 | 4,145,943 | 4,158,164 | 4,158,664 | 0.31% |
| TOTAL OTHER OPERATING FUNDS | 12,315,181 | 18,281,551 | 18,939,864 | 17,884,082 | -2.17% |
| INTERNAL SERVICE FUNDS | | | | | |
| ACORN | -258,329 | | 648,200 | 648,200 | |
| Countywide Document Management | 18,000 | | 231,513 | 231,513 | |
| IT Enterprises | 1,071,057 | | 604,525 | 604,525 | |
| Job Aps | 40,173 | | 41,600 | 41,600 | |
| Medias | 148,856 | | 221,500 | 221,500 | |
| Megabyte | 58,515 | | 405,387 | 405,387 | |
| New Financial System | -132,695 | | 6,770,145 | 6,770,145 | |
| Other Admin/Overhead (A-87, Training, etc.) | 1,031,370 | 3,663,646 | 240,847 | 374,571 | |
| Permits | 17,850 | | 107,995 | 107,995 | |
| 06240 Countywide Systems | 1,994,797 | 3,663,646 | 9,271,712 | 9,405,436 | 156.72% |
| 06246 Countywide Radio Systems | 2,457,951 | 2,216,927 | 2,174,277 | 2,202,181 | -0.67% |
| TOTAL INTERNAL SERVICE FUNDS | 4,452,748 | 5,880,573 | 11,445,989 | 11,607,617 | 97.39% |
| TOTAL ALL FUNDS | 151,697,686 | 173,380,913 | 174,627,814 | 181,964,429 | 4.95% |

Purpose: Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

09992 – APPROPRIATION FOR CONTINGENCIES

Non-Departmental Operations Service System

Purpose: Provides funding for unbudgeted emergency or other unanticipated but essential expenditures that may occur in the General Fund, and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

Major Budget Adjustment(s):

- Secured Property Tax revenue increases 3 percent over FY 2016-17 actual receipts, or \$3.4 million over FY 2016-17 Final Budget.
- Sales & Use Tax revenue increases of \$775,000 over FY 2016-17 Final Budget.
- Increase expenditures \$1.9 million for Cost Allocation Plan (A-87) charges.
- Flat year-over-year General Fund operating contingency of \$6.75 million meets the requirement of the Budget and Financial Policy.

10790 - GF CONTRIBUTION – FACILITIES AND INFRASTRUCTURE

Capital Facility Projects Service System

Purpose: Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and supports associated funding plans approved to construct new facilities needed to accommodate service delivery to the public in Placer County.

Major Budget Adjustment(s):

- Decrease \$3.4 million to prior year one-time contributions to capital projects that addressed deferred maintenance on county buildings. \$1.5 million in general fund capital project contributions have been designated in the FY 2017-18 Proposed Budget.
- Increase revenues \$384,000 for Cost Allocation Plan (A-87) charges for depreciation recovered from departments on county buildings.

21480 - CRIMINAL JUSTICE OTHER PROGRAMS

Public Protection Service System

Purpose: Provides funding for the Grand Jury, Indigent Defense, and Court Operations. The Grand Jury is a public body with authority to investigate complaints from citizens and provide oversight and review of local government operations, financial management, and officials and their staff, and provide assistance to the District Attorney regarding criminal matters. Indigent Defense is provided through contracts with local law firms and attorneys, and is responsible for representing all indigent persons assigned legal counsel by the Placer County Courts. Court Operations is an appropriation used to budget an annual Maintenance of Effort (MOE) payment to the State that is required by the Trial Court Funding Act of 1997. The budget also includes reimbursements to General Fund departments that provide services to court related programs and services provided directly to the Courts resulting from local agreements.

Major Budget Adjustment(s):

- None.

10070 - COMMUNITY AND AGENCY SUPPORT

Non-Departmental Operations Service System

Purpose: Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County.

Community and Agency Support funding recommendations are for the following agencies and services:

| | |
|---|---------------------|
| Contribution to County Library | \$ 2,209,744 |
| Uninsurable Defense Costs | 1,500,000 |
| Economic and Fiscal Studies/ ICF Contracts (Planning) | 1,265,000 |
| Retiree Sick Leave Benefit Department Set-Aside | 500,000 |
| Professional Services - various | 430,000 |
| Other Community Support, Membership, and Contribution | 313,076 |
| Classification/Compensation Study funding | 250,000 |
| Fire District Radio Charges | 236,160 |
| Legislative Advocate Contracts | 211,002 |
| CalPERS Replacement Fund Contribution | 210,799 |
| Service Delivery Project | 200,000 |
| Sierra-Sacramento Valley Emergency Medical Services | 188,000 |
| Middle Fork Re-licensing Consultant | 175,000 |
| Contribution for Kings Beach Center | 150,000 |
| Tahoe Regional Planning Agency | 144,998 |
| Contribution to Flood Control District | 136,100 |
| LAFCO | 134,202 |
| Tahoe Advanced Planning and Economic Development | 120,600 |
| Special Community Contributions - Revenue Sharing | 100,000 |
| Contribution to Housing | 78,104 |
| Area 4 Agency on Aging | 70,000 |
| Placer County Air Pollution Control District | 58,580 |
| California State Association of Counties | 53,652 |
| Bridge Day Contribution | 50,000 |
| Response for Health Issues | 50,000 |
| Firewise Communities | 39,240 |
| Law Enforcement Chaplaincy | 35,000 |
| Placer County Resource Conservation District Services | 35,000 |
| Senior Initiatives | 30,000 |
| County Fairgrounds Programs | 25,000 |
| Sacramento Area Council of Governments | 20,100 |
| Law Library | 20,000 |
| Regional Council of Rural Counties | 14,395 |
| Tahoe Prosperity Foundation | 10,000 |
| Fish and Game | 6,000 |
| American River Authority | 5,000 |
| Gold Country Fair | 5,000 |
| Contribution to General Liability Insurance | 3,099 |
| Total Recommended Funding | \$ 9,082,851 |

Non-Departmental

Major Budget Adjustment(s):

- Increase in General Fund contributions of \$820,000 for libraries to stabilize branch services.
- Decrease in General Fund contributions of \$1.0 million for the acquisition of open space.

21700 - CONTRIBUTION TO PUBLIC SAFETY

Public Protection Service System

Purpose: Provides a General Fund contribution to the Sheriff, District Attorney, and Probation departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

Major Budget Adjustment(s):

- Increase in General Fund contributions to public safety of \$4.7 million for support of on-going operations.

89350 - CONTRIBUTION TO OTHER DEBT SERVICE

Non-Departmental Operations Service System

Purpose: Provides funding for the General Fund portion of county debt such as costs associated with certificates of participation.

Major Budget Adjustment(s):

- None.

01102 - CRIMINAL JUSTICE CEO

Public Protection Service System

Purpose: Provides funding for unbudgeted emergency or other unanticipated but essential expenditures for the Public Safety Fund.

Major Budget Adjustment(s):

- Re-budget \$3.0 million for SB 863 grant award match to construct the Acute Mental Health Housing unit at South Placer Adult Correctional Facility.

10850 - LAKE TAHOE TOURISM & PROMOTION

Non-Departmental Operations Service System

Purpose: Provides funding for administration of various marketing, visitor services, capital improvement programs, and various Tahoe services for the Lake Tahoe area.

Major Budget Adjustment(s):

- Increase revenues \$1.9 million in anticipated transient occupancy tax revenues.
- Increase \$2.5 million in contributions to other funds. The FY 2017-18 Proposed Budget includes a recommended transfer of Tahoe transit service programs to Placer County.

22400 - OPEN SPACE

Non-Departmental Operations Service System

Purpose: Provides funding as mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and

Non-Departmental

natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Major Budget Adjustment(s):

- Decrease in General Fund contributions of \$1.0 million for the acquisition of open space.

89360 - DEBT SERVICE

Administrative & Financial Service System

Purpose: Provides funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

Major Budget Adjustment(s):

- None.

06240 - COUNTYWIDE SYSTEMS (INTERNAL SERVICE FUND)

Non-Departmental Operations Service System

Purpose: Provides a central source of funding and budget control for the development and implementation of significant and comprehensive automation projects that have countywide application and benefit.

Major Budget Adjustment(s):

- Increase in contributions from other funds of \$6.2 million for the implementation of the new financial system.

06246 - COUNTYWIDE RADIO PROJECT (INTERNAL SERVICE FUND)

Non-Departmental Operations Service System

Purpose: Provides a central source of funding and budget control for the tracking of costs and fixed assets for the Countywide Radio Project, previously budgeted with the Countywide Systems budget. This is a multi-year project and expenditures are re-budgeted from year to year.

Major Budget Adjustment(s):

- None.

Budget Unit **General Fund - 100**

Function **General**

Activity **Appropriation for Contingencies-Fund 100 - 9992**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6100 Current Secured Property Taxes | \$ 104,974,235 | \$ 109,751,893 | \$ 113,172,943 | \$ |
| 6106 Railroad Unitary Property Taxes | 114,212 | 114,000 | 100,000 | |
| 6107 Unitary & Op Non-Unitary Property Taxes | 3,076,132 | 3,075,000 | 3,300,000 | |
| 6108 Property Tax Impounds | | (3,000) | (3,000) | |
| 6111 Current Unsecured Property Taxes | 2,251,722 | 2,336,440 | 2,706,626 | |
| 6123 RDA Pass-Throughs | 2,646,173 | 2,600,000 | 2,990,000 | |
| 6126 Prop Tx ABX1_26 Residual Distr | 2,070,491 | 2,000,000 | 2,200,000 | |
| 6132 Delinquent Secured Property Taxes | (20,254) | (125,000) | (125,000) | |
| 6140 Delinquent Unsecured Property Taxes | 38,667 | 47,000 | 35,000 | |
| 6155 ERAF/Bradley Burns In Lieu Sales/Use Tx | 2,735,191 | | | |
| 6156 Sales & Use Taxes | 12,451,467 | 14,918,013 | 15,692,713 | |
| 6159 Sales Tax in Lieu of Prop Tx | 4,087,687 | 3,600,000 | 4,400,000 | |
| 6160 Timber Tax | 28,118 | 50,000 | 40,000 | |
| 6165 Delinquent Unsec Aircraft Property Taxes | 820 | | | |
| 6166 Current Unsec Aircraft Property Taxes | 118,591 | 92,000 | 100,000 | |
| 6167 Hotel/Motel tax | 6,601,168 | 5,357,000 | 6,500,000 | |
| 6171 Current Supplemental Property Taxes | 2,952,206 | 2,740,000 | 2,900,000 | |
| 6196 Delinquent Supplemental Property Taxes | 4,618 | | | |
| 6287 Property Tx In Lieu of Vehicle Lic Fee | 34,158,944 | 35,354,507 | 35,500,000 | |
| Total Taxes | \$ 178,290,188 | \$ 181,907,853 | \$ 189,509,282 | \$ |
| Licenses, Permits & Franchises | | | | |
| 6770 Franchises | \$ 1,974,924 | \$ 1,600,000 | \$ 1,900,000 | \$ |
| Total Licenses, Permits & Franchises | \$ 1,974,924 | \$ 1,600,000 | \$ 1,900,000 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6262 Property Tax Penalties from TxLossResFd | \$ 4,802,140 | \$ 4,000,000 | \$ 4,000,000 | \$ |
| 6863 Penalties & Costs-Delinquent Taxes | 430,231 | 410,000 | 410,000 | |
| Total Fines, Forfeits & Penalties | \$ 5,232,371 | \$ 4,410,000 | \$ 4,410,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 4,412,636 | \$ 1,643,500 | \$ 2,000,000 | \$ |
| 6957 R&T Code Section 5151 Interest Refunded | (38,922) | | | |
| 6970 Investment Income | 1,227,590 | | | |
| Total Rev from Use of Money & Property | \$ 5,601,304 | \$ 1,643,500 | \$ 2,000,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7148 Federal In Lieu Taxes | \$ 750,372 | \$ | \$ | \$ |
| 7149 Other In Lieu Taxes | 284,385 | 311,763 | 311,763 | |
| 7205 Homeowners Property Tax Relief | 941,403 | 940,000 | 940,000 | |
| 7407 State Highway Vehicle In-Lieu (B) | 124,210 | | | |
| Total Intergovernmental Revenue | \$ 2,100,370 | \$ 1,251,763 | \$ 1,251,763 | \$ |
| Charges for Services | | | | |
| 8100 Assessment/Tax Collection Fees | \$ 25,744 | \$ | \$ | \$ |
| 8219 Casino - Sales Tax In Lieu | 703,853 | | | |
| 8220 Casino - Property Tax In Lieu | 5,574,773 | | | |
| 8222 Casino - TOT In Lieu | 323,069 | | | |
| 8527 Transfer In A-87 Costs | (2,051,435) | 3,740,371 | 3,316,168 | |
| Total Charges for Services | \$ 4,576,004 | \$ 3,740,371 | \$ 3,316,168 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 2,456 | \$ | \$ | \$ |
| 8768 Revenue Cancelled Warrants | 106,163 | | | |
| Total Miscellaneous Revenues | \$ 108,619 | \$ | \$ | \$ |
| Total Revenue | \$ 197,883,780 | \$ 194,553,487 | \$ 202,387,213 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1304 Other Postemployment Charges (Up Front) | \$ 2,909,468 | \$ | \$ | \$ |
| Total Salaries & Benefits | \$ 2,909,468 | \$ | \$ | \$ |
| Services & Supplies | | | | |
| 2404 Maintenance Services | \$ | \$ 850,000 | \$ 997,008 | \$ |
| 2415 Campus Services-PCGC | | 200,001 | 200,001 | |
| 2555 Prof/Spec Svcs - Purchased | | | 493,672 | |

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-------------------------|-------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2709 Countywide System Charges | | 10,435 | 13,759 | |
| Total Services & Supplies | \$ | \$ 1,060,436 | \$ 1,704,440 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 972,255 | \$ 1,570,563 | \$ 3,449,845 | \$ |
| Total Other Charges | \$ 972,255 | \$ 1,570,563 | \$ 3,449,845 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 3,600,000 | \$ | \$ | \$ |
| 3780 Contrib to Other Funds | 3,150,000 | 2,500,000 | 2,245,000 | |
| Total Other Financing Uses | \$ 6,750,000 | \$ 2,500,000 | \$ 2,245,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 945,267 | \$ | \$ | \$ |
| 5556 I/T-OUT Professional Services | | 67,000 | 67,000 | |
| Total Intrafund Transfers Out | \$ 945,267 | \$ 67,000 | \$ 67,000 | \$ |
| Appropriation for Contingencies | | | | |
| 5600 Appropriation for Contingencies | \$ | \$ 6,750,000 | \$ 6,750,000 | \$ |
| Total Appropriation for Contingencies | \$ | \$ 6,750,000 | \$ 6,750,000 | \$ |
| Total Expenditures / Appropriations | \$ 11,576,990 | \$ 11,947,999 | \$ 14,216,285 | \$ |
| Net Cost | \$ (186,306,790) | \$ (182,605,488) | \$ (188,170,928) | \$ |

Budget Unit **General Fund - 100**
Function General
Activity Community and Agency Support - 10070

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6869 Emergency Med Svc Penalties | \$ 87,109 | \$ 124,000 | \$ 90,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 87,109 | \$ 124,000 | \$ 90,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 16 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 16 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7254 Forest Reserve - Title III | \$ 93,541 | \$ 176,419 | \$ 39,240 | \$ |
| Total Intergovernmental Revenue | \$ 93,541 | \$ 176,419 | \$ 39,240 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ 707,143 | \$ 1 | \$ 603,040 | \$ |
| 8763 Non-Tort Recovery | 1,121,834 | | | |
| Total Charges for Services | \$ 1,828,977 | \$ 1 | \$ 603,040 | \$ |
| Total Revenue | \$ 2,009,643 | \$ 300,420 | \$ 732,280 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 488,740 | \$ 500,000 | \$ 500,000 | \$ |
| Total Salaries & Benefits | \$ 488,740 | \$ 500,000 | \$ 500,000 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 219,000 | \$ 236,160 | \$ 236,160 | \$ |
| 2140 Gen Liability Ins | 2,245 | 2,483 | 3,099 | |
| 2439 Membership/Dues | 101,945 | 112,891 | 145,884 | |
| 2456 Misc Expense | | 54,000 | 55,000 | |
| 2500 Special Contributions | 40,625 | 140,000 | 100,000 | |
| 2543 Investigators | 75 | | | |
| 2555 Prof/Spec Svcs - Purchased | 420,917 | 2,024,225 | 2,885,822 | |
| 2556 Prof/Spec Svcs - County | 49,000 | 49,000 | 49,000 | |
| 2709 Countywide System Charges | 6,670 | 8,743 | 9,189 | |
| 2838 Special Dept Expense-1099 Reportable | 180 | | | |
| 2840 Special Dept Expense | 187,208 | 460,180 | 461,680 | |
| 3547 AB2838 - LAFCO Fees | 122,262 | 134,202 | 134,202 | |
| Total Services & Supplies | \$ 1,150,127 | \$ 3,221,884 | \$ 4,080,036 | \$ |
| Other Charges | | | | |
| 3395 Contrib to Other Agencies | \$ 440,823 | \$ 601,974 | \$ 411,578 | \$ |
| Total Other Charges | \$ 440,823 | \$ 601,974 | \$ 411,578 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 1,306,337 | \$ 750,000 | \$ 250,000 | \$ |
| 3780 Contrib to Other Funds | 2,934,667 | 4,057,885 | 3,619,188 | |
| Total Other Financing Uses | \$ 4,241,004 | \$ 4,807,885 | \$ 3,869,188 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 75,834 | \$ | \$ | \$ |
| 5556 I/T-OUT Professional Services | 1,068,016 | 310,799 | 710,799 | |
| 5840 I/T-OUT Special Dept Expense | | 100,000 | 20,000 | |
| Total Intrafund Transfers Out | \$ 1,143,850 | \$ 410,799 | \$ 730,799 | \$ |
| Total Expenditures / Appropriations | \$ 7,464,544 | \$ 9,542,542 | \$ 9,591,601 | \$ |
| Net Cost | \$ 5,454,901 | \$ 9,242,122 | \$ 8,859,321 | \$ |

Budget Unit **General Fund - 100**
 Function Public Ways and Facilities
 Activity GF Contrib-Facilities and Infrastructure - 10790

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8527 Transfer In A-87 Costs | \$ 5,213,503 | \$ 6,442,857 | \$ 6,826,578 | \$ |
| Total Charges for Services | \$ 5,213,503 | \$ 6,442,857 | \$ 6,826,578 | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ | \$ | \$ 148,113 | \$ |
| Total Other Financing Sources | \$ | \$ | \$ 148,113 | \$ |
| Total Revenue | \$ 5,213,503 | \$ 6,442,857 | \$ 6,974,691 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2709 Countywide System Charges | \$ 8 | \$ | \$ | \$ |
| Total Services & Supplies | \$ 8 | \$ | \$ | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ | \$ (33,179) | \$ (50,398) | \$ |
| Total Other Charges | \$ | \$ (33,179) | \$ (50,398) | \$ |
| Other Financing Uses | | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | \$ 9,585,000 | \$ 6,228,860 | \$ 2,804,637 | \$ |
| 3779 Operating Transfer Out - Roads | 5,770,896 | 3,770,896 | 3,770,896 | |
| 3780 Contrib to Other Funds | 449,566 | 449,556 | 449,556 | |
| Total Other Financing Uses | \$ 15,805,462 | \$ 10,449,312 | \$ 7,025,089 | \$ |
| Total Expenditures / Appropriations | \$ 15,805,470 | \$ 10,416,133 | \$ 6,974,691 | \$ |
| Net Cost | \$ 10,591,967 | \$ 3,973,276 | \$ | \$ |

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

Budget Unit **General Fund - 100**
 Function Debt Service
 Activity Contribution to Other Debt Service - 89350

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| Total | \$ | \$ | \$ | \$ |
|--|-----------|------------------|-----------|------------------|
| Expenditures / Appropriations | | | | |
| Other Financing Uses | | | | |
| 3780 Contrib to Other Funds | \$ | 3,238,274 | \$ | 3,457,350 |
| Total Other Financing Uses | \$ | 3,238,274 | \$ | 3,457,350 |
| Total Expenditures / Appropriations | \$ | 3,238,274 | \$ | 3,457,350 |
| Net Cost | \$ | 3,238,274 | \$ | 3,457,350 |

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

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity GF Contribution Public Safety - 21700

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| Total | \$ | \$ | \$ | \$ |
|--|----------------------|-----------------------|-----------------------|-----------|
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2555 Prof/Spec Svcs - Purchased | \$ | \$ 40,000 | \$ | \$ |
| 2709 Countywide System Charges | 142 | 596 | 1,404 | |
| Total Services & Supplies | \$ 142 | \$ 40,596 | \$ 1,404 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 492,540 | \$ 52,863 | \$ (285,342) | \$ |
| Total Other Charges | \$ 492,540 | \$ 52,863 | \$ (285,342) | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 1,098,000 | \$ 1,098,000 | \$ 1,098,000 | \$ |
| 3780 Contrib to Other Funds | 85,155,328 | 99,019,205 | 103,796,407 | |
| Total Other Financing Uses | \$ 86,253,328 | \$ 100,117,205 | \$ 104,894,407 | \$ |
| Total Expenditures / Appropriations | \$ 86,746,010 | \$ 100,210,664 | \$ 104,610,469 | \$ |
| Net Cost | \$ 86,746,010 | \$ 100,210,664 | \$ 104,610,469 | \$ |

Budget Unit **General Fund - 100**
Function Public Protection
Activity Criminal Justice Other Programs - 21480

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6850 Vehicle Code Fines | \$ 26,632 | \$ 30,000 | \$ 30,000 | \$ |
| 6856 Other Court Fines | 640,319 | 740,001 | 740,000 | |
| 6860 Forfeitures & Penalties | 3,933 | 3,999 | 4,000 | |
| 6871 Traffic School Fees-77% | 893,520 | 900,000 | 900,000 | |
| 6881 Parking Surcharge | 10,590 | 15,000 | 15,000 | |
| 6882 Administrative Screening Fees | 2,854 | 8,001 | 8,000 | |
| 6883 Citation Processing Fee | 1,427 | 999 | 1,000 | |
| 6884 Penalty Assess-PC 1464 | 346,278 | 420,000 | 420,000 | |
| 6885 Rec/Index Fee-GC 27361 | 427,194 | 369,999 | 370,000 | |
| 6887 Traffic School Fees-\$24 | 165,376 | 200,130 | 200,130 | |
| Total Fines, Forfeits & Penalties | \$ 2,518,123 | \$ 2,688,129 | \$ 2,688,130 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 47 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 47 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7234 State Aid - Mandated Costs | \$ 380 | \$ | \$ | \$ |
| Total Intergovernmental Revenue | \$ 380 | \$ | \$ | \$ |
| Charges for Services | | | | |
| 8126 Public Defender Fees | \$ 18,401 | \$ 19,000 | \$ 19,000 | \$ |
| 8145 Court Fees/Costs | 16,609 | 19,064 | 19,064 | |
| 8146 Probate/Guardianship Investigations | 1,159 | 6,999 | 7,000 | |
| Total Charges for Services | \$ 36,169 | \$ 45,063 | \$ 45,064 | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 62,400 | \$ 77,400 | \$ 77,400 | \$ |
| Total Other Financing Sources | \$ 62,400 | \$ 77,400 | \$ 77,400 | \$ |
| Total Revenue | \$ 2,617,119 | \$ 2,810,592 | \$ 2,810,594 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1315 Workers Comp Insurance | \$ 2,296 | \$ 2,285 | \$ 4,603 | \$ |
| Total Salaries & Benefits | \$ 2,296 | \$ 2,285 | \$ 4,603 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 3,571 | \$ 3,500 | \$ 3,120 | \$ |
| 2068 Food | 200 | | | |
| 2140 Gen Liability Ins | 7,606 | 9,690 | 8,418 | |
| 2258 Defense Experts | 263,195 | 300,000 | 400,000 | |
| 2259 Grand Jury Meetings | 36,300 | 35,000 | 35,000 | |
| 2404 Maintenance Services | | 22,872 | 33,360 | |
| 2406 Maintenance - Janitorial | | 11,025 | 11,399 | |
| 2415 Campus Services-PCGC | 7,015 | 7,795 | 8,496 | |
| 2481 PC Acquisition | 836 | 1,500 | 1,500 | |
| 2498 Contract Public Defender | 6,687,989 | 9,677,780 | 9,206,772 | |
| 2511 Printing | 3,741 | 9,200 | 9,200 | |
| 2522 Other Supplies | 233 | 500 | 500 | |
| 2523 Office Supplies & Exp | 2,488 | 1,000 | 2,000 | |
| 2524 Postage | 2,630 | 3,544 | 2,456 | |
| 2540 Court Reporting | | 2,500 | 2,500 | |
| 2541 Court Appointed Counsel | 483,859 | 600,000 | 700,000 | |
| 2542 Court Reporting Outside Vendor | 14,330 | 30,000 | 30,000 | |
| 2543 Investigators | 97,408 | 135,000 | 175,000 | |
| 2555 Prof/Spec Svcs - Purchased | 65,542 | 92,400 | 102,400 | |
| 2556 Prof/Spec Svcs - County | | 2,500 | 2,500 | |
| 2561 Legal Services | | 1,000 | 1,000 | |
| 2568 MIS - Services | 25,225 | 23,968 | 26,507 | |
| 2709 Countywide System Charges | 37,107 | 24,401 | 28,786 | |
| 2838 Special Dept Expense-1099 Reportable | | 1,530 | 1,530 | |
| 2840 Special Dept Expense | | 80,250 | 80,250 | |
| 2844 Training | 3,720 | 5,000 | 5,000 | |
| 2932 Mileage | 26,814 | 32,000 | 32,000 | |

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Criminal Justice Other Programs - 21480

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2955 Prof & Spec Serv & Med | 137,444 | 140,000 | 140,000 | |
| 2964 Meals/Food Purchases | 1,023 | 1,000 | 1,000 | |
| 2965 Utilities | | 6,815 | 20,823 | |
| 2966 Drug & Alcohol Testing | 17,110 | 20,000 | 20,000 | |
| Total Services & Supplies | \$ 7,925,386 | \$ 11,281,770 | \$ 11,091,517 | \$ |
| Other Charges | | | | |
| 3395 Contrib to Other Agencies | \$ 217,413 | \$ 180,000 | \$ 180,000 | \$ |
| 3551 Transfer Out A-87 Costs | 110,112 | 246,546 | 440,634 | |
| 3972 St Ct Oper - MOE | 1,725,349 | 1,881,000 | 1,881,000 | |
| Total Other Charges | \$ 2,052,874 | \$ 2,307,546 | \$ 2,501,634 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 37,798 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 9,720 | | | |
| 5556 I/T-OUT Professional Services | 50,305 | 52,500 | 52,500 | |
| 5965 I/T-OUT Utilities | 20,090 | | | |
| Total Intrafund Transfers Out | \$ 117,913 | \$ 52,500 | \$ 52,500 | \$ |
| Total Expenditures / Appropriations | \$ 10,098,469 | \$ 13,644,101 | \$ 13,650,254 | \$ |
| Net Cost | \$ 7,481,350 | \$ 10,833,509 | \$ 10,839,660 | \$ |

Budget Unit **Public Safety Operations Fund - 110**
 Function Contingencies
 Activity Criminal Justice CEO - 1102

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 211,793 | \$ | \$ | \$ |
| 6970 Investment Income | 130,421 | | | |
| Total Rev from Use of Money & Property | \$ 342,214 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7430 Sales Tax Realignment for Public Safety | \$ 1,577,412 | \$ 113,570 | \$ 113,570 | \$ |
| 8782 Contributions from Oth Govt Agencies | 142,857 | | | |
| Total Intergovernmental Revenue | \$ 1,720,269 | \$ 113,570 | \$ 113,570 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ 775,912 | \$ (20,000) | \$ | \$ |
| Total Charges for Services | \$ 775,912 | \$ (20,000) | \$ | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 93,170 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 93,170 | \$ | \$ | \$ |
| Total Revenue | \$ 2,931,565 | \$ 93,570 | \$ 113,570 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ 632 | \$ 389 | \$ 151 | \$ |
| 2555 Prof/Spec Svcs - Purchased | | 592,897 | 92,897 | |
| 2709 Countywide System Charges | 1,879 | 232 | 518 | |
| Total Services & Supplies | \$ 2,511 | \$ 593,518 | \$ 93,566 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ (56,866) | \$ 190,041 | \$ 137,560 | \$ |
| 3810 Lease Purchase Principal | 230,325 | | | |
| 3830 Lease Purchase Interest | 5,703 | | | |
| Total Other Charges | \$ 179,162 | \$ 190,041 | \$ 137,560 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 775,912 | \$ | \$ | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | | 3,095,958 | 3,095,958 | |
| Total Other Financing Uses | \$ 775,912 | \$ 3,095,958 | \$ 3,095,958 | \$ |
| Total Expenditures / Appropriations | \$ 957,585 | \$ 3,879,517 | \$ 3,327,084 | \$ |
| Net Cost | \$ (1,973,980) | \$ 3,785,947 | \$ 3,213,514 | \$ |

Budget Unit **Gold Country Tourism and Promotions - 115**
 Function General
 Activity Gold Country Tourism and Promotions - 10970

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6167 Hotel/Motel tax | \$ 278,468 | \$ | \$ | \$ |
| Total Taxes | \$ 278,468 | \$ | \$ | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 1,869 | \$ | \$ | \$ |
| 6970 Investment Income | 678 | | | |
| Total Rev from Use of Money & Property | \$ 2,547 | \$ | \$ | \$ |
| Total Revenue | \$ 281,015 | \$ | \$ | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2709 Countywide System Charges | \$ 34 | \$ | \$ | \$ |
| Total Services & Supplies | \$ 34 | \$ | \$ | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ | \$ 91,482 | \$ | \$ |
| 3780 Contrib to Other Funds | 117,000 | | | |
| Total Other Financing Uses | \$ 117,000 | \$ 91,482 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 120,319 | \$ | \$ | \$ |
| Total Intrafund Transfers Out | \$ 120,319 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 237,353 | \$ 91,482 | \$ | \$ |
| Net Cost | \$ (43,662) | \$ 91,482 | \$ | \$ |

Budget Unit Lake Tahoe Tourism and Promotions - 145
 Function General
 Activity Lake Tahoe Tourism and Promotions - 10850

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6167 Hotel/Motel tax | \$ 10,221,969 | \$ 7,500,000 | \$ 9,415,000 | \$ |
| Total Taxes | \$ 10,221,969 | \$ 7,500,000 | \$ 9,415,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 65,465 | \$ 40,000 | \$ 50,000 | \$ |
| 6970 Investment Income | 49,891 | | | |
| Total Rev from Use of Money & Property | \$ 115,356 | \$ 40,000 | \$ 50,000 | \$ |
| Total Revenue | \$ 10,337,325 | \$ 7,540,000 | \$ 9,465,000 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ 4,180 | \$ 4,680 | \$ 4,922 | \$ |
| 2555 Prof/Spec Svcs - Purchased | 3,000 | 1,017,950 | 459,000 | |
| 2556 Prof/Spec Svcs - County | 40 | | | |
| 2709 Countywide System Charges | 12,419 | 11,368 | 16,833 | |
| 2898 No Tahoe Resort Assn | 5,043,462 | 5,641,534 | 6,072,860 | |
| Total Services & Supplies | \$ 5,063,101 | \$ 6,675,532 | \$ 6,553,615 | \$ |
| Other Financing Uses | | | | |
| 3780 Contrib to Other Funds | \$ 1,022,919 | \$ 421,364 | \$ 2,880,964 | \$ |
| Total Other Financing Uses | \$ 1,022,919 | \$ 421,364 | \$ 2,880,964 | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 842,253 | \$ 1,363,843 | \$ 513,202 | \$ |
| Total Intrafund Transfers Out | \$ 842,253 | \$ 1,363,843 | \$ 513,202 | \$ |
| Total Expenditures / Appropriations | \$ 6,928,273 | \$ 8,460,739 | \$ 9,947,781 | \$ |
| Net Cost | \$ (3,409,052) | \$ 920,739 | \$ 482,781 | \$ |

Budget Unit **Open Space Fund - 150**
 Function General
 Activity Open Space - 22400

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 40,300 | \$ 20,080 | \$ 50,000 | \$ |
| 6970 Investment Income | 29,962 | | | |
| Total Rev from Use of Money & Property | \$ 70,262 | \$ 20,080 | \$ 50,000 | \$ |
| Donations | | | | |
| 8755 Donation | \$ 206,035 | \$ 200,000 | \$ 200,000 | \$ |
| Total Donations | \$ 206,035 | \$ 200,000 | \$ 200,000 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 1,000,000 | \$ 1,000,000 | \$ | \$ |
| 8780 Contributions from Other Funds | 555,316 | 200,000 | 200,000 | |
| Total Other Financing Sources | \$ 1,555,316 | \$ 1,200,000 | \$ 200,000 | \$ |
| Total Revenue | \$ 1,831,613 | \$ 1,420,080 | \$ 450,000 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ | \$ 288 | \$ | \$ |
| 2524 Postage | 6 | | | |
| 2709 Countywide System Charges | 662 | 64 | 553 | |
| 2840 Special Dept Expense | | 220,000 | 200,000 | |
| Total Services & Supplies | \$ 668 | \$ 220,352 | \$ 200,553 | \$ |
| Other Charges | | | | |
| 3395 Contrib to Other Agencies | \$ 182,653 | \$ 200,000 | \$ 200,000 | \$ |
| Total Other Charges | \$ 182,653 | \$ 200,000 | \$ 200,000 | \$ |
| Capital Assets | | | | |
| 4001 Land | \$ | \$ 1,375,000 | \$ 50,000 | \$ |
| 4171 Intangible Assets - Non Depreciable | 80,000 | | | |
| Total Capital Assets | \$ 80,000 | \$ 1,375,000 | \$ 50,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 10,800 | \$ | \$ | \$ |
| Total Intrafund Transfers Out | \$ 10,800 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 274,121 | \$ 1,795,352 | \$ 450,553 | \$ |
| Net Cost | \$ (1,557,492) | \$ 375,272 | \$ 553 | \$ |

Budget Unit **Debt Service Fund - 190**
 Function Debt Service
 Activity Other Debt Service - 89360

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 5,365 | \$ 4,800 | \$ 4,800 | \$ |
| 6955 Interest with Fiscal Agent | 232 | | | |
| 6970 Investment Income | 1,706 | | | |
| Total Rev from Use of Money & Property | \$ 7,303 | \$ 4,800 | \$ 4,800 | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 4,122,708 | \$ 4,136,784 | \$ 4,153,864 | \$ |
| Total Other Financing Sources | \$ 4,122,708 | \$ 4,136,784 | \$ 4,153,864 | \$ |
| Total Revenue | \$ 4,130,011 | \$ 4,141,584 | \$ 4,158,664 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2555 Prof/Spec Svcs - Purchased | \$ 1,909 | \$ 3,600 | \$ 4,100 | \$ |
| 2709 Countywide System Charges | 11,686 | 48 | 11,844 | |
| Total Services & Supplies | \$ 13,595 | \$ 3,648 | \$ 15,944 | \$ |
| Other Charges | | | | |
| 3810 Lease Purchase Principal | \$ 2,645,000 | \$ 2,715,000 | \$ 2,780,000 | \$ |
| 3830 Lease Purchase Interest | 1,487,708 | 1,415,395 | 1,350,820 | |
| Total Other Charges | \$ 4,132,708 | \$ 4,130,395 | \$ 4,130,820 | \$ |
| Intrafund Transfers Out | | | | |
| 5550 I/T-OUT Administration | \$ 8,900 | \$ 11,900 | \$ 11,900 | \$ |
| Total Intrafund Transfers Out | \$ 8,900 | \$ 11,900 | \$ 11,900 | \$ |
| Total Expenditures / Appropriations | \$ 4,155,203 | \$ 4,145,943 | \$ 4,158,664 | \$ |
| Net Cost | \$ 25,192 | \$ 4,359 | \$ | \$ |

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

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Countywide Systems - 104 |
| Activity | Countywide Systems - 6240 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8193 Other Services | 2,768,614 | 2,984,152 | 3,548,850 | |
| Total Operating Revenues | \$ 2,768,614 | \$ 2,984,152 | \$ 3,548,850 | \$ |
| Operating Expenses | | | | |
| 2051 Communication Services - Telephone | 5,116 | 53,000 | 1,200 | |
| 2140 Gen Liability Ins | 1,195 | 1,342 | 1,155 | |
| 2292 Maintenance - Software | 655,430 | 1,233,402 | 2,149,461 | |
| 2415 Campus Services-PCGC | | 5,146 | | |
| 2481 PC Acquisition | 6,145 | | | |
| 2522 Other Supplies | | 58,000 | 38,181 | |
| 2534 Operating Materials | 664 | 120,000 | 50,000 | |
| 2555 Prof/Spec Svcs - Purchased | 327,703 | 1,152,926 | 4,512,797 | |
| 2568 MIS - Services | 37,817 | | 319,616 | |
| 2570 Media / Video Services | 97,899 | 73,000 | 95,000 | |
| 2709 Countywide System Charges | 3,551 | 3,869 | 3,949 | |
| 2710 Rents & Leases - Equipment | 168,050 | 438,037 | 278,166 | |
| 2727 Rents & Leases - Bldgs & Impr | | 32,888 | | |
| 2844 Training | | 14,400 | 26,167 | |
| 2931 Travel & Transportation | 30 | | | |
| 2932 Mileage | 290 | | | |
| 2933 Lodging | 360 | | 1,000 | |
| 2964 Meals/Food Purchases | 61 | | 500 | |
| 3701 Equipment Depreciation | 6,758 | | | |
| 3706 Intangible Assets Depreciation | 394,422 | | | |
| Total Operating Expenses | \$ 1,705,491 | \$ 3,186,010 | \$ 7,477,192 | \$ |
| Operating Income (Loss) | \$ 1,063,123 | \$ (201,858) | \$ (3,928,342) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (81,011) | (67,636) | (198,243) | |
| 3780 Contrib to Other Funds | | (370,000) | (1,730,001) | |
| 6950 Interest | 25,076 | 14,400 | | |
| 8780 Contributions from Other Funds | | | 5,856,586 | |
| Total Non-Operating Revenue (Expenses) | \$ (55,935) | \$ (423,236) | \$ 3,928,342 | \$ |
| Income Before Capital Contributions and Transfers | \$ 1,007,188 | \$ (625,094) | \$ | \$ |
| 3775 Operating Transfer Out | (611,855) | | | |
| Change in Net Assets | \$ 395,333 | \$ (625,094) | \$ | \$ |
| Net Assets - Beginning Balance | 3,516,486 | 4,315,379 | 3,650,285 | |
| Net Assets - Ending Balance | \$ 4,315,379 | \$ 3,650,285 | \$ 3,650,285 | \$ |
| Memo: | | | | |
| 4161 Intangible Assets | \$ 113,344 | | \$ | \$ |
| 4451 Equipment | 64,658 | 40,000 | | |

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

| | |
|----------|---------------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Countywide Radio Project - 101 |
| Activity | Countywide Radio Systems - 6246 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8119 Communication Services - Radio | 262,157 | 268,404 | 268,404 | |
| Total Operating Revenues | \$ 262,157 | \$ 268,404 | \$ 268,404 | \$ |
| Operating Expenses | | | | |
| 2140 Gen Liability Ins | 176 | 372 | 1,759 | |
| 2292 Maintenance - Software | 124,020 | | | |
| 2511 Printing | 267 | | | |
| 2534 Operating Materials | 31,787 | 48,676 | 50,000 | |
| 2555 Prof/Spec Svcs - Purchased | 445,422 | 750,000 | 750,000 | |
| 2556 Prof/Spec Svcs - County | 602 | | | |
| 2701 Publications & Legal Notices | 550 | | | |
| 2709 Countywide System Charges | 524 | 903 | 6,016 | |
| 2710 Rents & Leases - Equipment | 1,461,714 | 1,411,121 | 1,360,530 | |
| 2744 Small Tools & Instruments | 365 | | | |
| 2840 Special Dept Expense | 51,333 | | | |
| 3701 Equipment Depreciation | 533,835 | | | |
| 3702 Bldg & Impr Depreciation | 222,291 | | | |
| Total Operating Expenses | \$ 2,872,886 | \$ 2,211,072 | \$ 2,168,305 | \$ |
| Operating Income (Loss) | \$ (2,610,729) | \$ (1,942,668) | \$ (1,899,901) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | 6,203 | (5,855) | (33,876) | |
| 6950 Interest | 7,096 | 6,200 | 7,000 | |
| 6970 Investment Income | 10,002 | | | |
| 8780 Contributions from Other Funds | 1,058,894 | 500,000 | 500,000 | |
| Total Non-Operating Revenue (Expenses) | \$ 1,082,195 | \$ 500,345 | \$ 473,124 | \$ |
| Income Before Capital Contributions and Transfers | \$ (1,528,534) | \$ (1,442,323) | \$ (1,426,777) | \$ |
| 8954 Operating Transfers In | 625,387 | 524,617 | 524,617 | |
| Change in Net Assets | \$ (903,147) | \$ (917,706) | \$ (902,160) | \$ |
| Net Assets - Beginning Balance | 5,998,342 | 5,503,928 | 4,586,222 | |
| Net Assets - Ending Balance | \$ 5,503,928 | \$ 4,586,222 | \$ 3,684,062 | \$ |
| Memo: | | | | |
| 4151 Buildings & Improvements | \$ 13,395 | | | \$ |
| 4451 Equipment | 27,397 | | | |

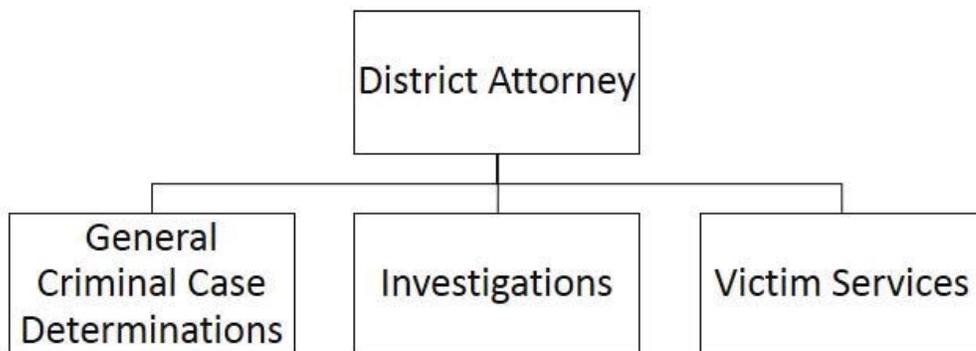
| DISTRICT ATTORNEY APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | DISTRICT ATTORNEY | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| PUBLIC SAFETY FUND | | | | | |
| District Attorney Admin/Overhead | 15,455,431 | 21,214,513 | 2,577,450 | 2,618,628 | |
| General Criminal Case Determination | 4,591,277 | | 13,315,770 | 13,363,339 | |
| Investigations | -14,268 | | 4,199,580 | 4,240,923 | |
| Victim Services | | | 1,717,030 | 1,765,945 | |
| 21710 District Attorney - Fund 110 | 20,032,440 | 21,214,513 | 21,809,830 | 21,988,835 | 3.65% |
| TOTAL ALL FUNDS | 20,032,440 | 21,214,513 | 21,809,830 | 21,988,835 | 3.65% |

| FUNDED POSITIONS | | | | | |
|----------------------------------|------------|------------|------------|------------|--------------|
| 110-21710 District Attorney | 113 | 113 | 114 | 114 | |
| TOTAL FUNDED POSITIONS | 113 | 113 | 114 | 114 | 0.88% |
| TOTAL ALLOCATED POSITIONS | 130 | 130 | 130 | 130 | 0.00% |

Mission Statement

Our mission is to pursue justice, protect victims' rights, and public safety on behalf of the people of the State of California and the County of Placer. Through vigorous, equal, and efficient enforcement of the criminal law, prosecutors working on behalf of the Office of the District Attorney represent the people of the State of California in the criminal justice system, and work with law enforcement agencies to assure the rights of the innocent, to prosecute and hold accountable the guilty, and to protect victims' and witnesses' rights.

District Attorney



21710 – DISTRICT ATTORNEY

Public Protection System

Program Purpose: The District Attorney oversees prosecution of serious and violent crime throughout the County and provides assistance with criminal investigations conducted by law enforcement agencies. The District Attorney makes reasoned and ethical decisions in initiating prosecutions, provides aid and assistance to those who have been victimized by crime, and directs resources for prosecuting criminal misconduct.

FY 2017-18 Highlights:

In fulfilling our mission and program purpose, here are a few brief examples of our current accomplishments:

- Our office is in the process of implementing a new case management system. Our current system has not been able to keep up with current technological advancements. The new system offers the ability to operate in a true cloud based system. The software is the same as being utilized by the Placer County Superior Court, which will allow for a more seamless integration.
- Our office continues to explore the potential construction of a Placer County Crime Lab. This project would create a forensic crime laboratory to streamline and improve the investigation, prosecution and resolution of crimes.
- The office prosecuted People v. Yandolino, wherein the defendant was found guilty of first-degree murder, attempted murder, as well as “special circumstances” of lying in wait and murder for financial gain. The defendant shot and killed his father, a local olive oil maker, as well as firing at a ranch manager who survived and testified against the defendant. The defendant now faces life in prison without the possibility of parole.
- The office prosecuted People v. Glukhoy, wherein both defendants were sentenced to life in prison for the deaths of a father and daughter. The identical twin defendants killed two victims in a deadly collision while fleeing law enforcement in 2014.
- The office prosecuted People v. Tarasuk, for Implied Malice Murder. The defendant was charged with running over and killing a pedestrian while the pedestrian was taking an evening walk with his wife. The defendant was driving while intoxicated and had just fled police after fighting with them. A jury convicted the defendant of 2nd Degree Murder, among other charges, and the court sentenced him to 43 years to Life in Prison.
- The office prosecuted People v. Yushchuk, for Implied Malice Murder. The defendant was charged with driving while intoxicated and causing a collision which killed the victim. It was the defendant’s 6th DUI arrest. A jury convicted the defendant of 2nd Degree Murder and the court sentenced him to 15 years to Life in Prison.
- The office is currently in the process of prosecuting People v. Duran. The defendant engaged in a 9 hour standoff with law enforcement officials in Roseville in 2013. He faces several counts including attempted murder on a peace officer, assault with a deadly weapon and false imprisonment of a family he held hostage during the standoff. The defendant is facing life in person.
- The office is currently in the process of prosecuting People v. Bracamontes. The defendant faces the death penalty in the shooting deaths of a Sacramento and Placer County Sheriff Deputies.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - DISTRICT ATTORNEY

General Criminal Case Determinations -

Felony Unit - Responsible for handling prosecution of felony cases not otherwise assigned a specialized prosecution unit, such as the Family Protection Unit, Public Integrity Unit or DUI Unit.

Public Integrity Unit - Investigates and prosecutes both criminal and civil cases of consumer fraud and environmental harm. The Unit also investigates and prosecutes welfare and public assistance fraud.

Misdemeanor / Driving Under the Influence (DUI) Unit - Unit handles all stages of prosecution from case review and charging, through trial and sentencing. The Unit also handles post sentencing issues such as Violations of Probation and seeking ongoing restitution on behalf of victims.

Family and Domestic Violence Protection Unit - Prosecutes the crime of domestic violence, and other related crimes such as stalking, crimes against children, and elder abuse. The Unit also prosecutes felony sex crimes committed against victims of all ages.

Program Cost: \$13,363,339

Investigations -

Multi-Disciplinary Interview Center (MDIC) and Sexual Assault Response Team (SART) - Participates in Multi-Disciplinary Interview Center (MDIC) interviews, along with allied agencies. Conducts Forensic interviews of child victims and participates on the Board which supports the MDIC and Sexual Assault Response Team (SART). A DAI is assigned to MDIC for all purposes related to MDIC and SART.

Fingerprints - Compare latent fingerprints that have been lifted from a crime scene to a known suspect. Compare fingerprints from 969 PC prior convictions of defendants to their most recent arrest. Assist other law enforcement agencies on blind fingerprint comparisons. Compare defendant's fingerprints to prevent mistaken identity. Dust for latent fingerprints and testify in court as an expert in fingerprints.

Subpoena Services - Serve victim and witness subpoena. Locate victim and witness. Serve and locate victim and witness.

Evidence - Book evidence from other police agencies at the request of Deputy District Attorneys. Officer Involved Fatal Incident (OIFI). Conduct interviews, monitor interviews, attend autopsy, respond to crime scene, review police reports and conduct independent investigations.

DA Investigator Expertise - Narcotics, gangs, working undercover, planning & preparing field operations, fingerprints, sexual assault cases, use of force, SWAT trained, forensic computer investigation, firearms expertise and range masters, child abduction, homicide and cold case investigation, and crimes associated with the US Postal Service.

DA Investigator Instruction / Teaching - Teach, speak or testify as an expert witness, as the topics relate to their expertise.

Child Abduction SB90 - Enforcement of parental child abduction laws.

Allied Agency Participation - Conducts all types of narcotic enforcement throughout Placer County and the surrounding area. Responsible for all crimes related to the United States Postal Service and postal crimes being committed in Placer County.

Program Cost: \$4,240,923

Victim Services Program - Assists victims and witnesses of crime by providing information on victim's right and court processes, referring victims to local resources, and assisting in the California claims compensation and restitution process.

Program Cost: \$1,765,945

Budget Unit Public Safety Operations Fund - 110
 Function Public Protection
 Activity District Attorney - 21710

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6851 Vehicle Code Fines-Alcohol | \$ 52,216 | \$ 60,000 | \$ 60,000 | \$ |
| 6860 Forfeitures & Penalties | 1,201 | 2,500 | 2,500 | |
| 6862 Consumer Fraud Fines | 3,636 | 40,000 | 40,000 | |
| Total Fines, Forfeits & Penalties | \$ 57,053 | \$ 102,500 | \$ 102,500 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 28 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 28 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7219 State Peace Officers Training | \$ 1,724 | \$ | \$ | \$ |
| 7234 State Aid - Mandated Costs | 13,990 | | | |
| 7273 Other Governments-Placer County | 9,500 | | | |
| 7292 Aid from Other Governmental Agencies | 379,631 | 581,924 | 65,080 | |
| 7296 Aid from Children & Families 1st Commsn | 102,682 | 98,153 | 98,153 | |
| 7336 State - Victim/Witness Program | 286,679 | 184,864 | 184,864 | |
| 7339 State - DA - Bd of Control | 254,902 | 254,903 | 254,903 | |
| 7424 State Aid - Public Safety Services | 5,096,955 | 4,997,939 | 5,549,260 | |
| 7430 Sales Tax Realignment for Public Safety | 315,512 | 310,474 | 310,474 | |
| 7457 State Aid - Workers Comp Insurance Fraud | 146,387 | | 175,000 | |
| 7467 State Aid Supplemental Law Enforcement | 120,670 | 80,000 | 100,000 | |
| 8782 Contributions from Oth Govt Agencies | 14,623 | | | |
| Total Intergovernmental Revenue | \$ 6,743,255 | \$ 6,508,257 | \$ 6,737,734 | \$ |
| Charges for Services | | | | |
| 8122 Legal Services | \$ 6,587 | \$ 20,000 | \$ 10,000 | \$ |
| 8212 Other General Reimbursement | 9,155 | | | |
| 8218 Forms and Photocopies | 29,830 | 25,000 | 25,000 | |
| Total Charges for Services | \$ 45,572 | \$ 45,000 | \$ 35,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 19,787 | \$ 350,000 | \$ 350,000 | \$ |
| Total Miscellaneous Revenues | \$ 19,787 | \$ 350,000 | \$ 350,000 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 13,661,030 | \$ 15,912,412 | \$ 14,763,601 | \$ |
| 8954 Operating Transfers In | | 247,786 | | |
| Total Other Financing Sources | \$ 13,661,030 | \$ 16,160,198 | \$ 14,763,601 | \$ |
| Total Revenue | \$ 20,526,725 | \$ 23,165,955 | \$ 21,988,835 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 220,878 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 10,348,814 | 11,354,021 | 11,655,888 | |
| 1003 Extra Help | 95,547 | 50,767 | 50,767 | |
| 1005 Overtime & Call Back | 88,838 | 16,000 | 16,000 | |
| 1006 Sick Leave Payoff | 39,851 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 426,310 | 465,903 | 484,620 | |
| 1011 Salary Savings | | (341,711) | (341,711) | |
| 1018 Taxable Meal Reimbursements | 764 | 1,000 | 1,000 | |
| 1300 P.E.R.S. | 2,671,549 | 3,115,547 | 3,320,362 | |
| 1301 F.I.C.A. | 736,174 | 767,239 | 826,963 | |
| 1303 Other Postemployment Benefits (OPEB) | 602,194 | 619,850 | 614,460 | |
| 1310 Employee Group Ins | 1,594,460 | 1,756,743 | 1,777,187 | |
| 1315 Workers Comp Insurance | 84,480 | 84,068 | 58,600 | |
| 1320 Retired Employee Grp Ins | 426,378 | 477,849 | 494,297 | |
| 1325 401 (k) Employer Match | 4,722 | 9,000 | 9,000 | |
| Total Salaries & Benefits | \$ 17,340,959 | \$ 18,376,276 | \$ 18,967,433 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 19,321 | \$ 16,560 | \$ 18,720 | \$ |
| 2051 Communication Services - Telephone | 123,720 | 145,000 | 105,576 | |
| 2052 Communication Services - Mobile Devices | 14,366 | 8,000 | 8,000 | |
| 2140 Gen Liability Ins | 83,810 | 204,203 | 286,398 | |
| 2254 Witness & Criminal Indictment | 3,099 | 12,000 | 12,000 | |

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity District Attorney - 21710

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2257 Witness Fees | 525 | 40,000 | 40,000 | |
| 2290 Maintenance - Equipment | 14,274 | 24,000 | 24,000 | |
| 2310 Employee Benefits Systems | 161,541 | 185,097 | 201,239 | |
| 2404 Maintenance Services | | 152,956 | 186,097 | |
| 2406 Maintenance - Janitorial | | 112,430 | 129,581 | |
| 2415 Campus Services-PCGC | 8,591 | 9,593 | 11,404 | |
| 2439 Membership/Dues | 29,679 | 30,000 | 30,000 | |
| 2481 PC Acquisition | 13,629 | 12,000 | 12,000 | |
| 2511 Printing | 42,840 | 50,000 | 50,000 | |
| 2522 Other Supplies | 42,940 | 82,000 | 82,000 | |
| 2523 Office Supplies & Exp | 51,565 | 30,000 | 30,000 | |
| 2524 Postage | 25,711 | 24,651 | 14,745 | |
| 2555 Prof/Spec Svcs - Purchased | 477,283 | 457,978 | 457,988 | |
| 2568 MIS - Services | 526,442 | 499,086 | 530,596 | |
| 2570 Media / Video Services | 2,137 | | | |
| 2709 Countywide System Charges | 91,048 | 82,745 | 92,623 | |
| 2711 Rents & Leases - Auto | 1,265 | | | |
| 2770 Fuels & Lubricants | 35,787 | 42,000 | 42,000 | |
| 2840 Special Dept Expense | 179,951 | 42,825 | | |
| 2841 Golden Sierra IR/OJT | 395 | | | |
| 2844 Training | 30,252 | 25,000 | 25,000 | |
| 2850 Law Enforcement Special Expenses | 6,083 | 5,000 | 5,000 | |
| 2860 Library Materials | 13,136 | 15,000 | 15,000 | |
| 2931 Travel & Transportation | 18,902 | 7,500 | 18,900 | |
| 2932 Mileage | 6,178 | 12,000 | 7,500 | |
| 2933 Lodging | 43,624 | 15,000 | 44,000 | |
| 2941 County Vehicle Mileage | 180 | 1,145 | 1,145 | |
| 2964 Meals/Food Purchases | 17,131 | 6,500 | 17,100 | |
| 2965 Utilities | | 87,080 | 83,382 | |
| Total Services & Supplies | \$ 2,085,405 | \$ 2,437,349 | \$ 2,581,994 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 800,894 | \$ 989,559 | \$ 1,181,224 | \$ |
| 3810 Lease Purchase Principal | 9,496 | 10,000 | | |
| 3830 Lease Purchase Interest | 733 | 1,500 | | |
| Total Other Charges | \$ 811,123 | \$ 1,001,059 | \$ 1,181,224 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 75,205 | \$ 150,000 | \$ | \$ |
| Total Capital Assets | \$ 75,205 | \$ 150,000 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 140,015 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 109,419 | | | |
| 5451 I/T-OUT Equipment | 61 | | | |
| 5553 I/T-OUT Revenue Services Charges | 852 | 1,000 | 1,000 | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 6,898 | 5,000 | 5,000 | |
| 5556 I/T-OUT Professional Services | 178,545 | 100,000 | 100,000 | |
| 5965 I/T-OUT Utilities | 81,140 | | | |
| Total Intrafund Transfers Out | \$ 516,930 | \$ 106,000 | \$ 106,000 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (783,968) | \$ (836,171) | \$ (832,816) | \$ |
| 5011 I/T-IN Public Safety Fund | (13,218) | (20,000) | (15,000) | |
| Total Intrafund Transfers In | \$ (797,186) | \$ (856,171) | \$ (847,816) | \$ |
| Total Expenditures / Appropriations | \$ 20,032,436 | \$ 21,214,513 | \$ 21,988,835 | \$ |
| Net Cost | \$ (494,289) | \$ (1,951,442) | \$ | \$ |

Farm Advisor

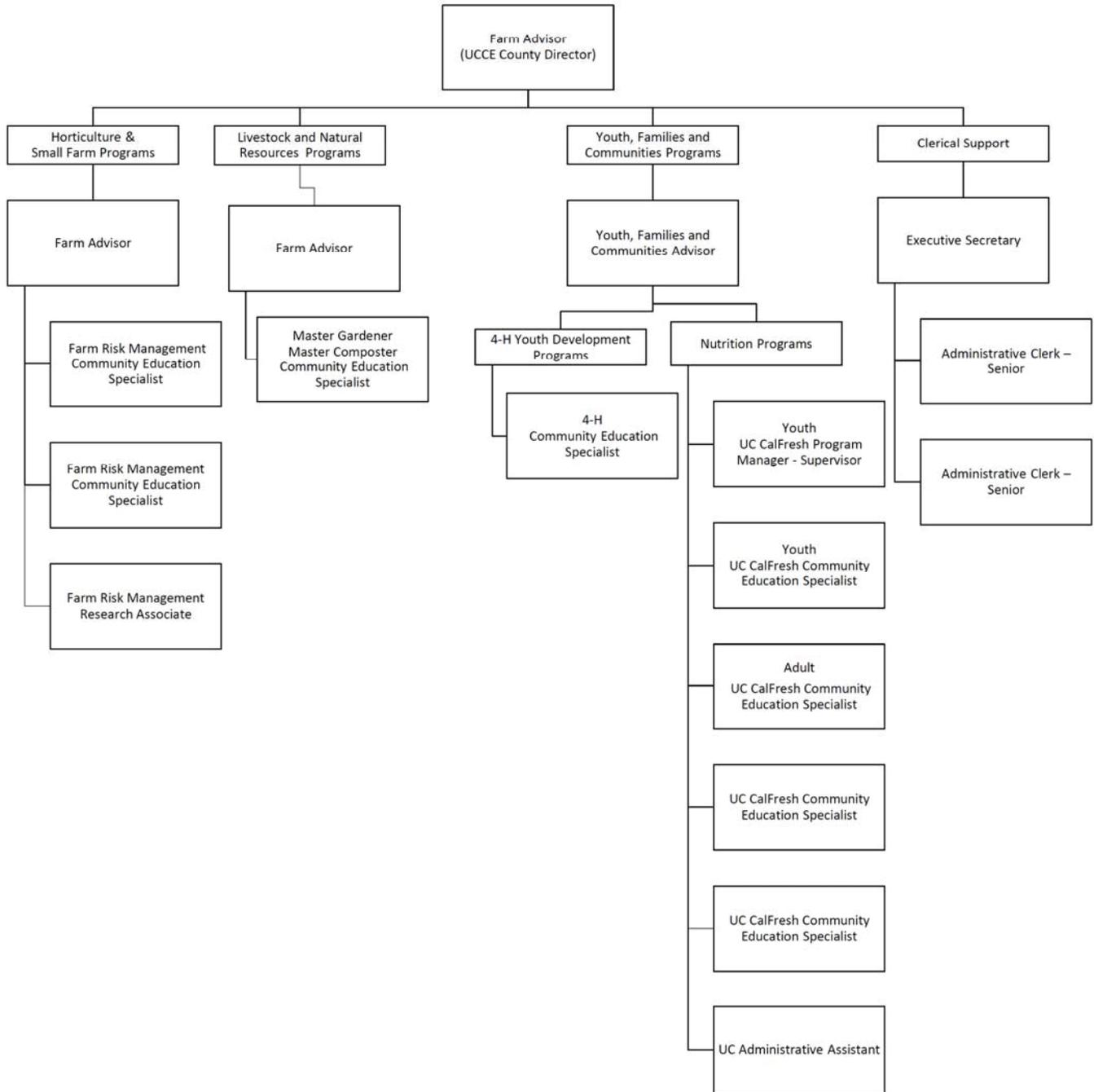
| FARM ADVISOR APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | FARM ADVISOR | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| 4-H Youth Development | | 137,356 | 169,234 | 171,696 | |
| Farm Advisor Admin/Overhead | 440,867 | | | | |
| Horticulture and Small Farms Program | | 89,747 | 80,572 | 83,034 | |
| Livestock and Natural Resources | | 91,445 | 85,599 | 88,061 | |
| Master Gardener | | 130,203 | 121,590 | 124,052 | |
| Nutrition | | 89,848 | 77,393 | 79,855 | |
| 64100 Farm Advisor | 440,867 | 538,599 | 534,388 | 546,698 | 1.50% |
| TOTAL ALL FUNDS | 440,867 | 538,599 | 534,388 | 546,698 | 1.50% |

| FUNDED POSITIONS | | | | | |
|----------------------------------|----------|----------|----------|----------|--------------|
| 100-64100 Farm Advisor | 3 | 3 | 3 | 3 | |
| TOTAL FUNDED POSITIONS | 3 | 3 | 3 | 3 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 3 | 3 | 3 | 3 | 0.00% |

Mission Statement

The mission of the Farm Advisor Department (University of California Cooperative Extension or UCCE) is to serve the County through the creation, development, and application of knowledge in agriculture and natural resources; youth development; and nutrition, family, and consumer sciences.

FARM ADVISOR DEPARTMENT UC COOPERATIVE EXTENSION



64100 – FARM ADVISOR
Community and Cultural System

Purpose: The Farm Advisor Department is a unique example of three levels of government (Placer County, UCCE, and the U.S. Department of Agriculture) partnering in the delivery of noncredit, informal educational opportunities and scientific advances in the areas of agriculture; natural resources; and family, youth, and consumer sciences. University professionals and staff provide leadership. Programs include Livestock and Natural Resources, Plant Science and Horticulture, Nutrition, 4-H Youth Development, and Master Gardeners.

FY 2017-18 Highlights: Training a new generation of farmers will be accomplished through a two-day Beginning Farmer Academy and six-week Farm Business Planning short course. Planning assistance for the implementation of next steps for a USDA inspected meat processing plant for Placer County will be provided. Nutrition education, produce tastings, garden education, and physical activity sessions will be provided by our UC CalFresh program to Placer County schools and families. The Master Gardener program will train 24 new volunteers and provide over 7,000 hours of volunteer time to assist home gardeners with questions and provide support for school gardens. The 4-H Youth Development program will provide training, incubators, and eggs for an embryology program that will reach over 4,500 youth in Placer County. A countywide Robotics project will spend six weeks building a robot and compete at a statewide competition in Davis

Major Budget Adjustment(s):

- Increase in Maintenance Services of \$19,500 for kitchen safety improvements and restroom repairs.

PBB PROGRAMS – FARM ADVISOR

4-H Youth Development - Provides non-formal educational and preventative programs aimed at helping youth develop into mature, healthy, capable, and contributing citizens. Programs emphasize building skills in inquiry, leadership, public speaking, and community service. They include: embryology, robotics, public speaking, summer camp, leadership, cooking, sewing, and animal raising to name a few. There are fourteen 4-H Community Clubs located in Placer County.

Program Cost: \$171,696

Master Gardener - Volunteers service through workshops, demonstration garden, community events, and manning a hot-line to provide Placer County residents with gardening and drought education; along with composting information. The program provides over 7,000 hours of volunteer time to serve Placer County home gardeners. The Master Gardener Coordinator manages the Senior Community Garden.

Program Cost: \$124,052

Nutrition - UC CalFresh provides nutrition education, physical activity, gardening experience, and produce tasting to low-income schools and CalFresh eligible families. UC Cal Fresh provides nutrition education and produce tasting to low-income adults in a variety of settings. Two health fairs are held at schools to promote nutrition, healthy living, and physical activity.

Program Cost: \$79,855

Horticulture and Small Farms Program - Provides training for beginning and experienced small farmers on production, marketing, business planning, risk management, food safety, soils, integrated pest management short courses, field days and workshops. The program helps maintain the Foothill Farming website and Facebook page to provide information and a calendar of workshops for beginning and experienced small farmers.

Program Cost: \$83,034

Livestock and Natural Resources - Provides training for beginning and experienced ranchers on grazing management, livestock husbandry, marketing, business planning, grazing planning, soils, risk management and Grazing and Multi-Species Grazing Academies. Program delivery is accomplished through workshops, field days, short courses, farm calls, and group pasture walks. Planning assistance is provided for the development of a business plan for a USDA inspected meat processing plant for Placer County.

Program Cost: \$88,061

Budget Unit **General Fund - 100**
Function Education
Activity Farm Advisor - 64100

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7292 Aid from Other Governmental Agencies | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ |
| Total Intergovernmental Revenue | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ |
| Total Revenue | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 148,267 | \$ 152,546 | \$ 154,912 | \$ |
| 1003 Extra Help | | 5,092 | 5,090 | |
| 1010 Cafeteria Plans (Non-PERS) | 8,896 | 9,153 | 9,295 | |
| 1011 Salary Savings | | (1,296) | (1,295) | |
| 1300 P.E.R.S. | 34,065 | 37,273 | 38,858 | |
| 1301 F.I.C.A. | 11,483 | 11,999 | 12,253 | |
| 1303 Other Postemployment Benefits (OPEB) | 16,847 | 16,193 | 16,170 | |
| 1310 Employee Group Ins | 40,135 | 40,182 | 36,369 | |
| 1315 Workers Comp Insurance | 146 | 790 | 146 | |
| 1320 Retired Employee Grp Ins | 25,988 | 32,835 | 26,675 | |
| Total Salaries & Benefits | \$ 285,827 | \$ 304,767 | \$ 298,473 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 11,485 | \$ 13,147 | \$ 12,500 | \$ |
| 2140 Gen Liability Ins | 472 | 652 | 610 | |
| 2290 Maintenance - Equipment | 2,734 | 2,831 | 2,800 | |
| 2310 Employee Benefits Systems | 4,153 | 4,806 | 4,635 | |
| 2404 Maintenance Services | | 17,743 | 39,845 | |
| 2406 Maintenance - Janitorial | | 16,000 | 16,000 | |
| 2415 Campus Services-PCGC | 10,804 | 11,988 | 13,610 | |
| 2511 Printing | 4,367 | 8,232 | 8,230 | |
| 2522 Other Supplies | 3,176 | 3,000 | 3,000 | |
| 2523 Office Supplies & Exp | 15,006 | 18,000 | 18,000 | |
| 2524 Postage | 2,285 | 2,545 | 2,545 | |
| 2555 Prof/Spec Svcs - Purchased | 33,508 | 39,750 | 39,750 | |
| 2568 MIS - Services | 11,315 | 12,295 | 11,965 | |
| 2709 Countywide System Charges | 1,823 | 1,877 | 2,035 | |
| 2840 Special Dept Expense | 1,471 | 3,200 | 3,380 | |
| 2931 Travel & Transportation | 10,433 | 11,000 | 11,000 | |
| 2941 County Vehicle Mileage | 3,184 | 3,000 | 3,000 | |
| 2965 Utilities | | 10,000 | 8,400 | |
| Total Services & Supplies | \$ 116,216 | \$ 180,066 | \$ 201,305 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 11,460 | \$ 25,866 | \$ 19,020 | \$ |
| Total Other Charges | \$ 11,460 | \$ 25,866 | \$ 19,020 | \$ |
| Other Financing Uses | | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | \$ | \$ 27,900 | \$ 27,900 | \$ |
| Total Other Financing Uses | \$ | \$ 27,900 | \$ 27,900 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 6,682 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 13,092 | | | |
| 5965 I/T-OUT Utilities | 7,592 | | | |
| Total Intrafund Transfers Out | \$ 27,366 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 440,869 | \$ 538,599 | \$ 546,698 | \$ |
| Net Cost | \$ 436,369 | \$ 534,099 | \$ 542,198 | \$ |

Health & Human Services

| HEALTH AND HUMAN SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|---------------------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | DIRECTOR OF HEALTH AND HUMAN SERVICES | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Animal Emergency Response | 151,842 | 224,956 | 423,358 | 428,348 | |
| Animal Licensing & Kennel Inspection | 116,095 | 197,974 | 251,750 | 254,580 | |
| Animal Services Admin/Overhead | 1,580,527 | | | 2,411 | |
| Animal Sheltering & Adoptions | 609,957 | 1,386,609 | 1,377,962 | 1,395,050 | |
| Community Education & Assistance | 105,991 | 151,540 | 373,542 | 378,275 | |
| Cruelty Investigations | 23,115 | 91,076 | 98,205 | 99,402 | |
| Dead Animal Disposal & Pick Up | 85,819 | 215,692 | 231,682 | 234,367 | |
| Humane Euthanasia | 13,545 | 70,054 | 48,191 | 49,072 | |
| Nuisance & Stray Animals | 621,498 | 1,248,103 | 1,141,981 | 1,153,455 | |
| Rabies Surveillance, Bite Reporting, Quarantine | 96,249 | 319,089 | 376,495 | 381,490 | |
| 22390 Animal Service | 3,404,639 | 3,905,093 | 4,323,166 | 4,376,450 | 12.07% |
| HHS Administration Allocation | 1,682,706 | -1,845 | 1,146 | -716 | |
| HHS Administration Contracts | -84,271 | -5,436 | 12,802 | 2,194 | |
| HHS Administration Fiscal | -1,247,305 | -29,642 | 131,721 | 150,935 | |
| HHS Administration HIPAA | -13,132 | -1,924 | -36,264 | -36,723 | |
| HHS Administration Leadership | 34,232 | -12,276 | 11,851 | 10,162 | |
| HHS Administration Logistics/Infrastructure | -44,138 | -8,782 | -28,193 | -27,101 | |
| HHS Administration Medi-Cal Administrative Activities | | 147,396 | | | |
| HHS Administration Personnel | 6,417 | | | | |
| 42000 HHS Administration | 334,508 | 87,491 | 93,063 | 98,751 | 12.87% |
| Biological Terrorism Lab | 318,515 | 569,259 | 455,290 | 456,636 | |
| California Children's Services (CCS) | 1,112,159 | 1,859,451 | 1,936,811 | 1,941,339 | |
| Child Health and Disability Prevention (CHDP) | 325,183 | 524,266 | 298,446 | 289,779 | |
| Communicable Disease, TB, STD, HIV, & DMV | 811,140 | 1,222,805 | 847,309 | 850,171 | |
| Contracted Diagnostic Testings | 4,380 | 18,393 | 1,779 | 1,779 | |
| County Medi-Cal Administrative Activities - CMAA | | | 862,563 | 865,257 | |
| Dental Prevention - Children | | | 223,784 | 224,458 | |
| Family Support Project Contract | 44,979 | 210,127 | 50,781 | 50,949 | |
| Health Care Program for Children in Foster Care (HCP) | 274,443 | 362,822 | 380,056 | 381,403 | |
| Immunization Program | 83,792 | 243,860 | 112,273 | 103,290 | |
| In Home Support Services (IHSS) ASOC | 764 | 54,131 | | | |
| Maternal, Adolescent and Child Health Programs (MACHP) | 700,922 | 1,270,835 | 1,532,639 | 1,525,029 | |
| Medical Therapy Unit | 638,027 | 1,188,164 | 951,100 | 955,141 | |
| PHEP Bioterrorism Base | | | 335,652 | 336,831 | |
| PHEP City Readiness Initiative | | | 93,731 | 94,068 | |
| PHEP Hospital Preparedness | | | 103,266 | 103,603 | |
| PHEP Pandemic Flu Prevention | | | 97,970 | 98,223 | |
| Public Health Admin/Overhead | 3,140,243 | | | -5,001 | |
| Public Health Emergency Preparedness (PHEP) | 710,402 | 602,836 | | | |
| Public Health Lab Testing | 1,121,786 | 1,651,266 | 1,059,156 | 1,062,524 | |
| Sexual Assault Response Team (SART) | -2,448 | -47,931 | | | |
| SNAP-ED Supp Nutr Asst | | | 346,524 | 345,556 | |
| Targeted Case Management /MAA | 188,564 | 315,920 | 305,666 | 306,744 | |
| Teen Pregnant & Parenting Program (AFLP, TAPP & CAPP) | 175,236 | 319,335 | -25,641 | -25,641 | |
| Tobacco Prevention | 110,584 | 209,864 | 373,014 | 371,249 | |
| Vital Statistics / Medical Marijuana | 304,574 | 418,161 | 435,949 | 437,970 | |
| Whole Person Care - WPC | | | 4,390,309 | 4,399,401 | |
| Women, Infant, Childrens (WIC) Nutritional Program, SNAP ED, Dental | | 2,173,585 | 1,780,435 | 1,725,046 | |
| 42760 Public Health | 10,063,245 | 13,167,149 | 16,948,862 | 16,895,804 | 28.32% |

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Health & Human Services

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-----------------|
| Abandoned Vehicle Abatement | 556 | 2,400 | 3,060 | 3,060 | |
| Body Art | 22,362 | 66,176 | 63,513 | 63,069 | |
| Business License | 6,010 | 20,073 | 14,577 | 14,444 | |
| Emergency Response | 199,258 | 435,199 | 397,740 | 394,946 | |
| Environmental Health Admin/Overhead | 2,453,369 | | 0 | 1,735 | |
| Housing | 12,812 | 39,823 | 72,504 | 71,927 | |
| Land Use | 230,349 | 425,375 | 970,523 | 962,252 | |
| Recreational Health | 135,109 | 444,304 | 412,745 | 409,397 | |
| Retail Food | 877,693 | 1,741,131 | 1,742,490 | 1,728,564 | |
| Septic | 227,122 | 479,597 | 595,034 | 590,178 | |
| Small Water Systems | 135,271 | 220,170 | 132,279 | 131,259 | |
| Solid Waste | 133,761 | 233,923 | 264,776 | 262,758 | |
| State Certified Unified Program Agency (CUPA) | 844,842 | 1,679,071 | 1,256,013 | 1,246,389 | |
| Waste Tire | 178,224 | 167,233 | 101,418 | 100,708 | |
| Water Well | 77,671 | 190,068 | 273,471 | 271,231 | |
| 42820 Environmental Health | 5,534,409 | 6,144,543 | 6,300,143 | 6,251,917 | 1.75% |
| Adult Mental Health Crisis Services | 1,761,115 | 3,873,083 | 3,381,593 | 3,345,464 | |
| Adult Mental Health Out Client Services | 10,872,540 | 18,552,708 | 18,303,779 | 18,154,798 | |
| Adult Protective Services | 676,652 | 1,607,799 | 1,370,745 | 1,493,499 | |
| Adult Systems of Care Admin/Overhead | 11,590,004 | | 13,001 | 11,669 | |
| CalWorks Linkages | -275,887 | 7,115 | -131,409 | -6,302 | |
| Collaborative Courts | 470,049 | 886,230 | 907,598 | 897,516 | |
| Domestic Violence Services | 55,803 | 77,279 | 6,068,358 | | |
| Forensic Services - Inmate Medical | -37,561 | 87,868 | -5,990,357 | 3 | |
| Forensic Substance Use Disorder Services | 556,155 | 1,431,902 | 1,174,736 | 1,164,233 | |
| Homeless Services | 179,748 | 752,139 | 1,552,222 | 1,542,560 | |
| HUD Housing Programs | 701,044 | 892,517 | 925,878 | 921,677 | |
| In Home Support Services (IHSS) ASOC | 1,599,022 | 4,542,415 | 5,629,663 | 5,541,862 | |
| Inpatient Psychiatric Hospitalization | 5,283,116 | 6,417,419 | 6,693,882 | 6,687,580 | |
| Integrated System of Care Intake and Crisis Services | | 500,000 | | | |
| Public Guardian/Conservator-Public | 791,864 | 1,812,526 | 1,747,689 | 1,721,643 | |
| Quality Assurance/Mental Health Managed Care | 223,956 | 597,530 | | | |
| Residential Services - Secured | 1,598,745 | 2,004,988 | 2,238,646 | 2,232,344 | |
| Residential Services Unsecured | 1,727,884 | 2,413,880 | 2,453,362 | 2,448,321 | |
| Substance Use Disorder Services | 3,937,084 | 3,365,956 | 8,267,372 | 8,236,705 | |
| Substance Use Prevention Services | 257,440 | 444,135 | | | |
| 42930 Adult System of Care | 41,968,772 | 50,267,489 | 54,606,758 | 54,393,572 | 8.21% |
| Behavioral Health | 496,286 | 632,862 | | | |
| Clinic Employee Health/Occupational Health | 198 | | | | |
| Dental Services | 383,726 | 498,368 | | | |
| Med Clinics Admin/Overhead | 3,039,506 | | | | |
| Medical Care Services Program (MCSP) | 1,372 | | | | |
| Primary Medical Care | 3,493,103 | 5,585,692 | | | |
| Reproductive Health | 295,960 | 592,923 | | | |
| Travel Immunizations (IZ) | 6,948 | 15,029 | | | |
| 42950 Medical Clinics | 7,717,099 | 7,324,874 | 0 | 0 | -100.00% |
| Adoptions | 248,030 | 827,690 | 761,571 | 757,565 | |
| Behavioral Health Prevention and Intervention | 2,845,469 | 4,522,782 | 2,747,875 | 2,743,267 | |
| Child Abuse Prevention and Intervention | 175,622 | 223,921 | 353,257 | 353,257 | |
| Child Protective Services (CPS) Investigations and Co | 4,674,462 | 7,634,605 | 8,310,438 | 8,166,220 | |
| Children System of Care Admin/Overhead | 12,452,352 | | -270,340 | -380,427 | |
| Differential Response | 632,064 | 1,066,641 | 569,485 | 568,483 | |
| Drug Court | 527,701 | 850,740 | 364,494 | 364,294 | |
| Emergency Placement | 1,700,606 | 3,488,620 | 2,806,087 | 2,784,052 | |
| Family Advocacy and Partnership | 721,785 | 405,935 | 732,327 | 732,327 | |
| Family Finding | 189,455 | 744,723 | 69,873 | 69,873 | |
| Family Visitation and Transport Services | 807,257 | 2,156,782 | 1,750,106 | 1,736,484 | |
| Foster Care, Case Management, and Eligibility | 3,937,006 | 8,290,777 | 8,829,689 | 8,654,855 | |

Jeffrey S. Brown, Director

Health & Human Services

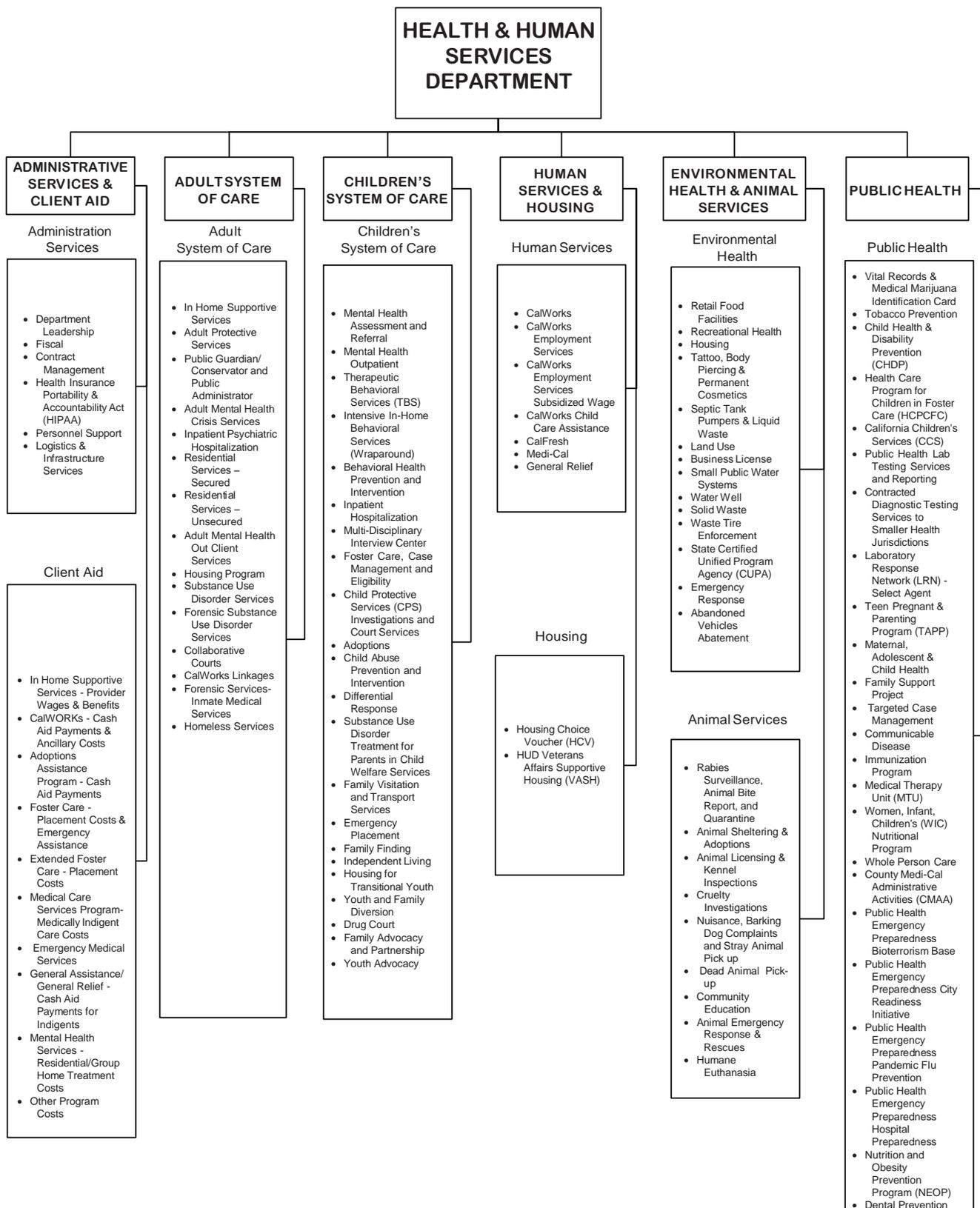
| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|---------------|
| Housing for Transitional Youth | 584,381 | 881,320 | 1,187,155 | 1,187,155 | |
| Independent Living | 219,578 | 229,506 | 259,882 | 259,882 | |
| Inpatient Hospitalization | 180,578 | 143,439 | 32,969 | 32,969 | |
| Intensive In Home Behavioral Services (Wraparound) | 2,004,672 | 3,363,434 | 3,740,125 | 3,718,090 | |
| Mental Health Assessment and Referral | 402,009 | 825,265 | 1,056,947 | 1,053,283 | |
| Mental Health Outpatient | 3,880,218 | 5,626,697 | 5,700,724 | 5,867,110 | |
| Multi-Disciplinary Interview Center | 53,121 | 115,641 | 45,040 | 44,840 | |
| Quality Assurance / Quality Improvement | 149,855 | 470,231 | 232,162 | | |
| Substance Abuse Disorder Treatment for Parents in C | 589,065 | 1,050,000 | 1,385,892 | 1,385,892 | |
| Therapeutic Behavioral Services | 485,018 | 379,832 | 987,423 | 987,423 | |
| Youth Advocacy | 319,374 | 95,263 | 447,297 | 447,297 | |
| Youth and Family Diversion | 294,473 | 363,388 | 306,519 | 306,519 | |
| 42970 Children System of Care | 38,074,152 | 43,757,232 | 42,406,997 | 41,840,710 | -4.38% |
| Adoptions Assistance Program - Cash Aid Payments | 6,121,520 | 6,200,000 | 6,828,900 | 6,828,900 | |
| CalWORKs - Cash Aid Payments & Ancillary Costs | 8,033,220 | 8,892,306 | 7,435,500 | 7,435,500 | |
| Emergency Medical Services | 184,666 | 650,000 | 650,000 | 650,000 | |
| Extended Foster Care - Placement Costs | 1,512,423 | 1,700,000 | 1,390,500 | 1,390,500 | |
| Foster Care - Placement Costs & Emergency Assistan | 5,490,098 | 6,045,000 | 5,737,650 | 5,737,650 | |
| General Assistance/General Relief - Cash Aid Paymen | 1,223,179 | 1,324,753 | 1,167,203 | 1,167,203 | |
| In Home Support Services | 5,661,820 | 5,672,968 | 5,809,733 | 5,809,733 | |
| Medical Care Services Program | 400 | | | | |
| Mental Health Services - Residential/Group Home Tr | 481,686 | 389,194 | 377,782 | 377,782 | |
| Other Program costs | 429,724 | 180,000 | 220,500 | 220,500 | |
| 53020 Client and Program Aid | 29,138,735 | 31,054,221 | 29,617,768 | 29,617,768 | -4.63% |
| CalFresh | 5,321,218 | 11,076,408 | 10,325,873 | 10,247,101 | |
| CalWORKs | 2,475,261 | 4,802,145 | 4,514,075 | 4,485,833 | |
| CalWORKs Child Care Assistance | 2,144,890 | 2,703,924 | 2,176,390 | 2,174,545 | |
| CalWORKs Employment Services | 4,364,629 | 6,852,260 | 5,610,870 | 5,569,374 | |
| CalWORKs Employment Services Subsidized Wage | 1,126,209 | 1,498,322 | 1,627,841 | 1,623,380 | |
| General Relief | 66,817 | 299,785 | 695,225 | 682,853 | |
| Human Services Admin/Overhead | 16,829,236 | | 2 | -940,279 | |
| Medi-Cal | 6,050,480 | 13,447,117 | 14,101,394 | 13,994,906 | |
| 53070 Human Services | 38,378,741 | 40,679,961 | 39,051,670 | 37,837,713 | -6.99% |
| TOTAL GENERAL FUND | 174,614,300 | 196,388,053 | 193,348,427 | 191,312,685 | -2.58% |
| OTHER OPERATING FUND | | | | | |
| HHS Housing Choice Voucher Program (HCV/HAP) | 1,897,213 | 2,182,447 | 2,181,255 | 2,169,011 | |
| HHS HUD Veterans Affairs Supportive Housing (VASH) | 205,606 | 269,745 | 254,876 | 253,364 | |
| Housing Assistance Admin/Overhead | 97,389 | | 0 | 33,996 | |
| 53010 Housing Assistance Services - Fund 103 | 2,200,208 | 2,452,192 | 2,436,131 | 2,456,371 | 0.17% |
| TOTAL ALL FUNDS | 176,814,508 | 198,840,245 | 195,784,558 | 193,769,056 | -2.55% |

| FUNDED POSITIONS | | | | | |
|---------------------------------------|------------|------------|------------|------------|---------------|
| 100-22390 Animal Service | 18 | 19 | 20 | 20 | |
| 100-42000 HHS Administration | 59 | 62 | 64 | 64 | |
| 100-42760 Public Health | 59 | 72 | 87 | 87 | |
| 100-42820 Environmental Health | 32 | 33 | 33 | 33 | |
| 100-42930 Adult System of Care | 129 | 140 | 145 | 144 | |
| 100-42970 Children System of Care | 167 | 167 | 156 | 154 | |
| 100-53070 Human Services | 243 | 235 | 233 | 228 | |
| 100-53010 Medical Clinics | 39 | 29 | 0 | 0 | |
| 103-53010 Housing Assistance Services | 2 | 2 | 2 | 2 | |
| TOTAL FUNDED POSITIONS | 748 | 759 | 740 | 732 | -3.56% |
| TOTAL ALLOCATED POSITIONS | 784 | 783 | 791 | 784 | 0.13% |

Jeffrey S. Brown, Director

Mission Statement

By placing people first, we provide a unified system of quality services to safeguard the health and well-being of people and animals in our communities. To realize our mission, we will strive to keep all children, adults, and families healthy, at home, in school, at work, out of trouble, self-sufficient in keeping themselves safe, and to ensure that our animals are valued and cared for.



22390 – ANIMAL SERVICES

Health and Human Support System

Purpose: Animal Services serves the citizens and animals of Placer County through active animal care and control programs including rabies prevention, enforcement of the County Animal Control Ordinance, enforcement of humane laws that protect animals from neglect and cruelty, reunification of lost animals with their owners, and programs and partnerships to place adoptable animals in good homes and to reduce animal overpopulation.

FY 2017-18 Highlights: -- Animal Services will continue to operate the new state-of-the-art animal care facility as a community centerpiece for progressive animal care and adoption services and provide training and outreach opportunities that have never existed in Placer County before. Adoption rates are projected to increase to new highs of greater than 86%, and modern progressive sheltering operations will be provided for the animals in our care. We plan to increase the overall live release rate for dogs and cats to levels higher than ever before and also expand the Animal Services webpages and social media methods to connect with the community and promote reuniting lost pets with their owners in the most efficient and effective way possible. Public education will be provided to assist in adopting shelter animals and to help ensure responsible pet ownership. This program explores the most cost-effective and efficient model for future sheltering operations and veterinary services. It also develops the expanded volunteer workforce and provides new progressive methods of animal behavior modification training. Finally, it works with the Animal Services Advisory Committee to provide opportunities for education and input from our community partners on shelter policies, legislative initiatives, and operational programs.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$97,037 for one animal care supervisor for the new animal services center.
- Increase in Net County Cost of \$473,627 for increased operational costs at the new animal services center.

PBB PROGRAMS - ANIMAL SERVICES

Rabies Surveillance, Animal Bite Reporting and Quarantine - Investigates reported bites or other contacts between humans or domestic animals and wildlife that may cause exposure to disease. State law requires that all animal bites be reported to Animal Services and that quarantines are enforced for dogs and cats that have bitten humans to monitor for and help prevent the development of rabies.

Program Attributes: Investigated 442 animal bite cases and issued 180 citations to enforce vaccination requirements to prevent public health risks associated with contracting rabies.

Program Cost: \$381,490

Animal Sheltering and Adoptions - Provides for daily animal care, disease prevention and emergency medical care. This program promotes animal wellness by reducing kennel stress and decreasing the length of shelter stay for abandoned dogs and cats through interaction with our volunteer organization and foster home participants. It also screens adoption applications and provide information on responsible pet ownership.

Program Attributes: 771 pets were successfully adopted or placed into foster care in good homes. These adoptions were often in collaboration with local non-profit animal rescue organizations. Expanded the Animal Services webpage and Facebook capabilities building the number of followers on social media and worked to facilitate over 20,000 visitors. Perform over 500 spay and neuter procedures and provide comprehensive veterinarian care to our animals in collaboration with our community partners.

Program Cost: \$1,395,050

Animal Licensing and Kennel Inspections - Ensures all dogs are licensed and vaccinated for rabies within the unincorporated areas of Placer County and cities that do not have their own licensing programs. This program reviews and issues kennel license applications and inspect kennel facilities annually.

Program Attributes: 9,064 animal licenses were issued to ensure vaccination and public safety and 28 kennel inspections/licenses were issued.

Program Cost: \$254,580

Cruelty Investigations - Investigates reports of animal cruelty and work with local law enforcement to prosecute abusers.

Program Attributes: Investigated 436 animal cruelty complaints and animal well-being checks.

Program Cost: \$99,402

Nuisance, Barking Dog Complaints and Stray Animal Pickup - Investigates nuisance dogs that bark continuously and issues a citation to dog owners found in violation of County Code. This program patrols neighborhoods for lost, injured and abandoned dogs and cats. Strays are sheltered until redeemed by their owners or adopted after the redemption period expires.

Program Attributes: Received over 5,800 resident requests for staff assistance with animals that posed safety risks to the public; 575 dogs and cats returned to their rightful owners.

Program Cost: \$1,153,455

Dead Animal Pick-up - Animal Control Officers pick up dead and injured animals in the public right-of-way and on public roads. Injured animals are immediately delivered to veterinarian hospitals for emergency care. Shelter staff also store and dispose of dead animals brought to the shelter by the public.

Program Attributes: Over 782 dead animals were removed from public areas to prevent the spread of disease.

Program Cost: \$234,367

Community Education - Advertises and provides low-cost spay and neuter assistance to local nonprofit animal rescue groups and participates in education opportunities to reduce animal over population. This program assists the public and provides information and literature on best animal care practices. It encourages responsible pet ownership by hosting adoption, spay/neuter and rabies clinics.

Program Attributes: Animal Services staff worked with the Animal Services Advisory Committee (ASAC) to provide opportunities for education and input from community partners on shelter policies, legislative initiatives, and operational programs. It participated in the Placer County Science Technology Engineering and Math Expo and expanded shelter facility tours conducting regular tours of the new facility to members of the community. It conducted rabies education classes at veterinary clinics, provided education and wellness checks for the Placer County Government Center homeless shelter, and participated in events at the Placer County Farm Bureau and volunteer organization events. Finally, it provided educational opportunities for local animal control agencies, elementary and high school students, the general community and scout troops and conducted rabies education classes at veterinary clinics and provided education and wellness checks for the Placer County Government Center homeless shelter.

Program Cost: \$378,275

Animal Emergency Response and Rescues - Responds to animal emergency situations such as major fires and floods; provide rescue, transport, medical care and boarding for domestic animals and livestock during emergency situations. This program responds to injured domestic and wildlife rescue calls from the public.

Program Attributes: Responded to 358 animal rescue calls to assist law enforcement, fire agencies, and the general public regarding incidents involving domestic and wild animals. This program responded to

Health & Human Services

over 432 wildlife related calls to ensure humane treatment of injured wildlife or dead animal carcass removal to prevent the spread of disease and ensure public health and safety.

Program Cost: \$428,348

Humane Euthanasia - Animals that have a history of bite aggression and are deemed to be potentially dangerous and a threat to public health, or animals that are severely injured or seriously ill, are euthanized humanely.

Program Attributes: Approximately 30 requests annually, only facilitated four.

Program Cost: \$49,072

42000 – ADMINISTRATION Health and Human Support System

Purpose: Administration provides the overall administrative, fiscal, and contract management to Health and Human Services (HHS); increases accountability and maximizes revenues; and coordinates with other county departments to provide personnel and information technology oversight.

FY 2017-18 Highlights: Administration staff will generate claims, billings and fee collections totaling over \$130 million from external sources such as federal and state partnering agencies and manage approximately 327 contract agreements and amendments for HHS to facilitate numerous service delivery models that implement necessary programs for the Placer County community. Administration will process approximately 45,000 transactions totaling over \$100 million to ensure timely payment to local businesses and community-based organizations. Staff members will continue to work closely with the County Auditor-Controller on fiscal policies and monitoring to align HHS activities with current funding law and regulations and will continue to work with the County Executive Office on refining the new priority based budgeting model which the department participated in as a pilot department in FY 2014-15 and FY 2015-16.

Major Budget Adjustment(s):

- None.

42760 – PUBLIC HEALTH Health and Human Support System

Purpose: Public Health serves all people of Placer County by preventing disease, injury, premature death and disability; by promoting healthy lifestyles, behaviors and environments; and monitoring, controlling and investigating communicable diseases; enforcing laws and regulations that protect health and ensure safety; facilitating access for eligible families to health care for Medi-Cal, California Children's Services, Child Health and Disability Prevention (CHDP), and other public programs; and preparing for and responding to public health emergencies and disease outbreaks.

FY 2017-18 Highlights: Priorities for Public Health Division in this fiscal year include:

- Using the recently completed Placer County Community Health Assessment to inform a Community Health Improvement Plan and a Public Health System Strategic Plan.
- Initiating the application process for public health system accreditation.
- Expanding Medi-Cal Administrative Activities claiming as a mechanism to generate revenues to support critical public health functions.
- Expanding the capability of HHS to open and independently support multiple, large evacuation shelters, including in the Tahoe basin.
- Conducting an analysis of current Public Health Laboratory operations and explore opportunities to enhance services and efficiencies.

- Implementing the Placer County Whole Person Care pilot program to develop a more coordinated system to support individuals experiencing homelessness and those at risk for homelessness.

Major Budget Adjustment(s):

- Increase in Intergovernmental Revenues of \$2,852,464 due in large part to increase realignment revenue and Whole Person Care program grant.
- Increase in Salaries and Benefits of \$1,429,599 due to the shift of 15 employees at mid-year FY 2016-17 to Public Health for the Whole Person Care Grant.

Vital Records Program and Medical Marijuana Identification Card Program – The Vital Records Program Registers all births, deaths, and fetal deaths that occur in Placer County, under the supervision of the Public Health Officer. The program also issues permits for the burial or movement of human remains. The Medical Marijuana Identification Card Program supports Senate Bill 420 that requires counties to offer a voluntary Medical Marijuana Identification Card. This program identifies patients who have received a recommendation from their doctor to use marijuana for medical reasons.

Program Attributes: Registered 8,518 births and 3,789 deaths; issued 4,700 birth certificates, 20,226 death certificates, and 4,457 burial permits.

Program Cost: \$437,970

Tobacco Prevention - Works with local community, youth, service and health organizations, and schools to offer tobacco education, prevention outreach, and policy development support. Additional efforts are aimed at reducing illegal sales of tobacco to children.

Program Attributes: 145 Placer County tobacco retailers were surveyed in 2016 as a part of the Healthy Stores for a Healthy Community Campaign. 88% of stores surveyed sold e-cigarettes, an increase of over 38% since the last survey was completed in 2013. Additionally, 80% of stores surveyed sold alcohol, 77% sold a popular brand of “little cigars” for less than \$1, and 89% of stores sold non-cigarette tobacco products in kid-appealing flavors such as grape, watermelon, and chocolate.

Program Cost: \$371,249

Child Health and Disability Prevention (CHDP) Program - A preventive program that delivers periodic health assessments and services to children and youth of families with limited resources in Placer County. It also provides care coordination to assist families with medical appointment scheduling, transportation, and access to diagnostic and treatment services.

Program Attributes: We currently have 18 medical provider offices in Placer County participating in the CHDP program. During FY 2015-16, our CHDP program received and processed approximately 15,000 medical assessment forms. 715 Placer County children received public health nursing case management services through the CHDP program.

Program Cost: \$289,779

Health Care Program for Children in Foster Care (HCPCFC) - Provides public health nurse expertise in meeting the medical, dental, mental and developmental needs of children and youth in foster care.

Program Attributes: Assisted children in approximately 300 foster care cases.

Program Cost: \$381,403

California Children's Services Program (CCS) - Provides diagnostic and treatment services, medical case management, and physical and occupational therapy services to children under age 21 with program-eligible medical conditions and income thresholds. The program is administered as a partnership between county health departments and the California Department of Health Care Services (DHCS).

Program Attributes: Managed approximately 1000 California Children's Services cases.

Program Cost: \$1,941,339

Public Health Lab Testing Services and Reporting - The Lab provides approved diagnostic tests to medical providers throughout Placer County (e.g. hospitals, clinics, doctors). The Lab also provides water and tick testing to the general public and other counties (such as Los Angeles Vector Control)

Program Attributes: The Lab received 5,918 specimens and performed 6,963 tests. It trained and assisted clinical laboratories in packaging and shipping specimens. It served as a reference laboratory for Placer, Nevada, Sutter and Yuba counties. The Health Departments of Yuba County, Sutter County and Nevada County are under contract with the Placer County Public Health Lab to provide the public health lab services.

The Lab is part of the State of California surveillance for influenza, West Nile virus, norovirus, measles and Zika virus.

Community outreach consisted of STEM expos, visiting schools, laboratory tours, students visiting the laboratory, and assisting students with their laboratory projects.

Program Cost: \$1,062,524

Laboratory Response Network (LRN)- Select Agent Program – Part of the Emergency Response for Bioterrorism agents, Emerging and Re-emerging infectious agents. The Public Health Laboratory provides testing for clinical and environmental agents. The following counties are in the Placer LRN Catchment areas: Placer County, El Dorado County, Nevada County, Yuba County, and Sierra County. Provide training for sentinel laboratories, first responders, law enforcement and public health.

Program Attributes: The Lab successfully complies with extensive standards necessary for ongoing participation in the Federal Select Agent and Animal and Plant Health Inspection Service programs. It provides Emergency Preparedness laboratory services and training to Placer, El Dorado, Nevada, Yuba, and Sierra counties.

Trainings conducted in FY 2015-16 include Working Together for All Hazards Readiness, Packaging and Shipping 6.2 Division Materials, Sentinel Laboratory training for Agents of Bioterrorism Parts I & II.

The Public Health Laboratory is part of the California Public Health Microbiologists training program that alleviates the shortage of Microbiologists. The Lab also hosts all the students that are in the Northern California programs for their Bioterrorism (BT) Training.

Program Cost: \$456,636

Teen Pregnant and Parenting Program (AFLP, TAPP and CalLearn) – This program provides comprehensive case management to assess client strengths and to link pregnant and parenting teens to services in an effort to promote positive pregnancy outcomes, effective parenting, and socioeconomic independence.

Program Attributes: In 2016, 41 Adolescent Family Life Program (AFLP) teens and 16 Cal Learn teens received case management services, and 558 visits were provided to AFLP and Cal Learn clients and their children combined. 90% of AFLP and Cal Learn clients breastfed their children for any period of time, 65% of teens were enrolled in a high school program, and another 16% had completed their high school diploma. 57% of high school graduates in the programs were enrolled in postsecondary education and 14% were employed. 3 clients had repeat births during this time period. Parenting classes were offered at 3 continuation high schools from January through June 2016 with 21 students in attendance.

Program Cost: \$-25,641

Maternal, Adolescent and Child Health Programs (MCAH, FIMR, CPSP and SIDS) – MCAH implements programs designed to improve the health of California’s women of reproductive age, infants, children, adolescents and their families including providing pregnant women with enhanced services in the areas of nutrition, psychosocial and health educational services with their prenatal care, resulting in decreased low birth weight rates and health care costs. It includes the Fetal Infant Mortality Review (FIMR)/ Child Death Review Team (CDRT) which review fetal, infant, and child deaths to determine if contributing factors represent system problems and to implement interventions involving policy, system and community changes. It also includes Comprehensive Perinatal Services Program (CPSP) to recruit, enroll, and monitor CPS Providers. Finally, it includes Sudden Infant Death Syndrome (SIDS) Program to provide education about SIDS, grief counseling, and risk reduction strategies.

Program Attributes: MCAH received 259 referrals and completed 749 face-to-face visits. This year case managers increasingly provided services to perinatal women with substance use disorders, often in collaboration with area treatment programs and/or ASOC Perinatal Substance Abuse Services and CSOC CPS. The Welcome Baby Project continues in collaboration with Vital Statistics to gather birth data for Placer County residents and provide a mailing packet with resources and contact information for Placer County Public Health Nursing with 771 packets mailed this year. Program staff collaborated with over 32 different agencies and organizations also serving women, infants, children, and adolescents in Placer County. Kings Beach and North Tahoe area has enjoyed enhanced services with an additional public health nurse.

Program Cost: \$1,525,029

Family Support Project (FSP) – This is a partnership between Public Health Nursing and Sutter Roseville Medical Center (SRMC) Family Birth Center to improve the health of infants born at the hospital, promote maternal health during pregnancy and the postpartum period, and help link families to needed resources.

Program Attributes: 189 at risk mothers and/or infants were referred by the FSP PHN. Of those 189, 138 of those referrals were Placer County residents referred to the Placer County MCAH Home Visitation Program, with 51 referrals made to surrounding counties.

Program Cost: \$50,949

Targeted Case Management - Case management services are provided to that assist Medi-Cal eligible individuals within a targeted population to gain access to needed medical, social, and educational services.

Program Attributes: 128 referrals were received and 211 face-to-face visits were provided. Case managers increasingly provided services to homeless individuals with mental health and/or substance abuse issues. Collaborative meetings were initiated with Placer County’s Medi-Cal Managed Care Plans to coordinate services, lower barriers to receiving medical care, close gaps in services, and avoid duplication of services.

Program Cost: \$306,744

Communicable Disease (TB, STD, HIV and DMV)- This program partners with the Public Health Laboratory, medical care providers in the community, and the California Department of Public Health to prevent and control the spread of infectious diseases including foodborne illness, tuberculosis, sexually transmitted diseases, and HIV. It conducts surveillance and provides education to individuals and groups to reduce incidence and prevent additional cases. Assures that reports of disorders associated with lapse of consciousness are appropriately directed to the Department of Motor Vehicles.

Program Attributes: 3,141 confidential morbidity reports and laboratory results were evaluated, including 17 outbreaks, 7 active TB cases, and 579 DMV reports.

Program Cost: \$850,171

Immunization Program - Provides leadership and support to public and private sector efforts to protect the population against vaccine-preventable diseases through technical assistance, surveillance, research, evaluation,

information, education, vaccine management, bioterrorism/preparedness planning, and improving immunization levels in the community.

Program Attributes: This program administered approximately 3,500 doses of flu vaccine in collaboration with community partners. Public Health completed Vaccines for Children provider enrollment.

Program Cost: \$103,290

Medical Therapy Unit (MTU) - A special program within California Children's Services that provides physical therapy, occupational therapy and medical therapy conference services for children who have handicapping conditions, generally due to neurological or musculoskeletal disorders.

Program Attributes: Managed an average of 155 cases receiving physical or occupational therapy in the County Medical Therapy Unit.

Program Cost: \$955,141

Women, Infant, Children's (WIC) Nutritional Program - Provides nutrition and health education to help families eat well and be active, gives support and information about breastfeeding, gives help in finding health care and other community services, and food vouchers for purchase of certain specified foods.

Program Attributes: Served approximately 3,500 mothers monthly to improve the nutrition and healthy development of their infants and young children.

Program Cost: \$1,725,046

Whole Person Care - A five-year pilot funded through the CA Department of Health Care Services and matching county funds, Whole Person Care provides engagement, comprehensive care coordination, medical respite, and housing services to homeless residents of Placer County who are Medi-Cal beneficiaries. A multi-disciplinary team of mental health professionals, public health nurses, case managers, and a housing specialist collaborate with community partners and government agencies to deliver necessary services to the county's most vulnerable residents. By providing direct services to a high need population, Whole Person Care also works with government agencies and community partners to help the whole system collaborate more effectively.

Program Attributes: At least 150 people will be enrolled into Complex Comprehensive Care Coordination, at least 50 people will be enrolled into Housing services, housing will be purchased through a \$1,000,000 grant from Sutter by the end of 2017, and a five bed medical respite unit will be established by the end of 2017.

Program Cost: \$4,399,401

County Medi-Cal Administrative Activities (CMAA) - Local Governmental Agencies (LGAs) participating in the CMAA program are eligible to receive federal reimbursement for the cost of performing administrative activities that directly support efforts to identify and enroll potential eligible individuals into Medi-Cal. The program promotes access to health care for clients in the county public health system, minimizes health care costs and long-term health care needs for at risk populations, and coordinates client health care needs with other health care providers. CMAA activities include, but are not limited to, conducting Medi-Cal outreach, facilitating Medi-Cal eligibility determinations, Medi-Cal program planning, and Medi-Cal contract administration.

Program Attributes: Public Health became the first Division in HHS to pilot MAA claiming to help support core public health functions. MAA claiming was piloted by staff in Communicable Disease Control/Prevention and Public Health Administration, two programs without limited non-discretionary funding streams. Revenues from MAA claiming will reduce reliance of these programs on Public Health's limited discretionary funding sources (1991 Realignment and County General Fund), thus allowing these discretionary revenues to be used to support other priorities.

Program Cost: \$865,257

Public Health Emergency Preparedness Bioterrorism Base – This program prepares for public health emergencies through the development and implementation of partnerships, plans, trainings, drills and exercises.

Program Attributes: Led the response to the sheltering at the Placer County Fairgrounds to support 300 evacuees impacted by the Lake Oroville Dam Emergency Spillway failure.

Program Cost: \$336,831

Public Health Emergency Preparedness City Readiness Initiative – Prepares for public health emergencies that require the mass dispensing of medical countermeasures.

Program Attributes: Revised the Medical Countermeasure Plan and implemented trainings and drills to prepare for the receiving and distribution of antibiotics to points-of-dispensing in the community.

Program Cost: \$94,068

Public Health Emergency Preparedness Pandemic Flu Prevention – Prepares for public health emergencies, such as pandemic influenza that require the mass administration of vaccine.

Program Attributes: Conducted exercises to receive and distribute flu vaccine to community partners.

Program Cost: \$98,223

Public Health Emergency Preparedness Hospital Preparedness – Prepares the healthcare community to respond to emergencies that impact the administration of healthcare services.

Program Attributes: Conducted an active shooter full scale exercise at Sutter Roseville Medical Center.

Program Cost: \$103,603

Nutrition and Obesity Prevention Program (NEOP) – The mission of the Nutrition Education and Obesity Prevention Program is to reduce the prevalence of overweight and obesity in Placer County residents through education and other strategies. NEOP addresses the obesity epidemic through food and activity education, breastfeeding support, community development strategies and marketing of healthy behaviors, focusing on low income geographic locations.

Program Attributes: The Nutrition Education and Obesity Prevention program provided direct education to over 9,000 SNAP Ed-Eligible community members through school-based curriculum, cooking demonstrations, Harvest of the Month tastings, home visits, etc.

Program Cost: \$345,556

Dental Prevention – The Placer County Children’s Oral Health Program (PCCOHP) involves 2 core components: (1) Providing dental prevention and education services for low-income children using WIC (Women, Infants, and Children) as the entry point for dental care, and (2) Establishing a county-wide oral health community collaborative.

Program Attributes: To date, four 3-hour Dental Day events have occurred with great success. A total of 72 children aged 0-5 received an oral health screening and 58 received a fluoride varnish application. Among those children, 55 had never been to a dentist.

Program Cost: \$224,458

42820 – ENVIRONMENTAL HEALTH
Health and Human Support System

Purpose: Environmental Health is made up of dedicated professional, technical and support staff working together with the community to promote public health by protecting the human environment. As a regulatory agency, Environmental Health provides quality public health services by administering programs to prevent disease and injury through the administration of various programs, such as the protection of groundwater and surface-water; safe storage and disposal of toxic materials; safe sewage and solid waste disposal; protection of consumer food

supply through the monitoring of food service facilities; safety of public beaches, swimming pools and spas; protection from vector borne diseases; safety of organized camps; prevention of childhood lead poisoning; protection from dangerous housing; and monitoring the quality of water served by small public water supply systems.

Environmental Health also serves as the Local Enforcement Agency (LEA) for Placer and El Dorado counties and is responsible for the solid waste permit and inspections program. The LEA activities, include permit processing and routine inspections of solid waste facilities; post-closure inspections and monitoring of closed landfills; inventory and investigation of non-permitted, closed, illegal, and abandoned solid waste disposal sites; and investigation of solid waste complaints.

FY 2017-18 Highlights: -- Environmental Health will continue to implement all programs at the highest standards with a focus to excel in areas working with first responders to provide access to all hazardous material and hazardous waste storage information using a statewide software solution. It will implement remediation oversight projects at hazardous materials release incidents, enhance our partnership with CDRA to help achieve compliance with HHS requirements at our local wineries, agriculture facilities and land use development projects. The Division will also fully implement the color placard program regarding compliance at retail food facilities. Implement the Local Agency Management Program (LAMP) in compliance with State Law for onsite waste water treatment system programs. It will maintain 100% compliance for all requirements in the local public drinking water program, the Solid Waste inspection and compliance program, and the Hazardous Materials management program certified by Cal EPA. The Division will also work with other county and state agencies to develop a regulatory framework for cannabis dispensaries, edible cannabis products, and hazardous materials and waste management associated with cannabis production. The Division will also expand the community kitchen program by conducting evaluations at church facilities, county facilities, and other facilities that can be used for safe food production by nonprofit organizations to aid the homeless populations and to provide food production in the event of a large scale evacuation incident.

Major Budget Adjustment(s):

- None.

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| PBB PROGRAMS – ENVIRONMENTAL HEALTH |
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Retail Food Facilities – This program performs health inspections and train food handlers at retail facilities, seasonal food events, and temporary retail food vendors for safe and sanitary food preparation and cooking practices to ensure compliance with appropriate public health and safety standards. It reviews food facility construction plans to ensure construction meets all current health and safety codes, and inspect storm water management systems at food facilities in the unincorporated areas.

Program Attributes: Health inspections conducted at 1,890 retail food service facilities, including restaurants, mobile food trucks, caterers, temporary food booths, and school kitchens assessed to ensure food safety standards. They performed plan checks and inspections at 159 new and remodeled food facilities to ensure regulatory compliance requirements.

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| Program Cost: \$1,728,564 |
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Recreational Health – Environmental Health inspects public swimming pools and spas to ensure the facility is in compliance with current safety codes and that health and safety standards are maintained. Inspect pool construction plan checks to ensure the facility is in compliance with modern codes (includes municipal pools and pools at apartment buildings).

Program Attributes: Equipment code requirements and water treatment standards at 541 swimming pool spas and spray park facilities were inspected to ensure public safety.

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| Program Cost: \$409,397 |
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Housing - Inspects Detention Facilities and Summer Camps and tenant housing complaints for any unsafe or unsanitary conditions.

Program Attributes: Five summer camps were inspected to ensure safe drinking water, food, housing facilities, background checks and recreational equipment all meet health and safety standards. Ten jails and holding facilities were inspected to ensure safe food and housing standards are met. Approximately 125 complaints related to unsafe housing concerns were also received and processed.

Program Cost: \$71,927

Tattoo, Body Piercing and Permanent Cosmetics – This program inspects tattoo, piercing and branding facilities to ensure public health protection from blood borne disease, and review tattoo facility plan checks to ensure sanitary construction. It provides information and training on sanitary practices.

Program Attributes: 149 facilities and practitioners were inspected for adherence to new State regulations to assure that safety precautions are followed by tattoo and body piercing businesses.

Program Cost: \$63,069

Septic Tank Pumpers and Liquid Waste – Environmental Health ensures the safe and sanitary removal and disposal of sewage from septic tanks, and issue permits for construction and siting of onsite waste water treatment systems to ensure groundwater protection. It oversees the operation and maintenance program for alternative engineered onsite waste water treatment systems.

Program Attributes: 50 septic tank pumper permits and 369 liquid waste system permits were issued with corresponding inspections conducted.

Program Cost: \$590,178

Land Use - Inspects and evaluates land use projects for liquid waste and water supply resources, reviews past land use, and reviews construction plan checks for public health issues. This program assists the County's Community Development Resource Agency by providing comments and recommendations as part of the California Environmental Quality Act (CEQA) process and by attending project review meetings and Planning Commission meetings to represent those findings in a public forum.

Program Attributes: 456 permits and site evaluations for wells and septic systems were processed to assist property owners in land development and provide for healthy community growth. 420 operation and maintenance waste water treatment unit oversight permits were issued. 287 CEQA land use and minor land use permits and variance requests were also processed.

Program Cost: \$962,252

Business License - Reviews facilities that require a business license to determine appropriate regulatory requirements.

Program Attributes: Reviewed 640 business license applications for potential public health related issues and advised of related regulatory requirements.

Program Cost: \$14,444

Small Public Water Systems - Implements State drinking water laws on water systems with up to 199 service connections, or water systems used by at least 25 people to ensure public health and safety standards are maintained.

Program Attributes: 99 water systems were inspected and tested to guarantee safe drinking water is provided to the public.

Program Cost: \$131,259

Water Well - Permits and inspects the siting and construction standards of wells and borings to ensure protection of ground water quality.

Program Attributes: Permitted and inspected the installation of 246 drinking water and agriculture wells and approximately 30 geothermal, water remediation or other well types that penetrate the groundwater and fall under regulatory requirements for construction standards.

Program Cost: \$271,231

Solid Waste Management – As the Local Enforcement Agency LEA, assures solid waste facilities are properly operated and inactive sites are properly closed and maintained to protect groundwater.

Program Attributes: The LEA completed 268 inspections of landfill operations, solid waste composting and processing operations, and closed disposal sites to ensure regulatory compliance. It completed 6 five-year solid waste permit reviews and facility Information updates and amendments. It also served as the North Central LEA Round Table Chair and of the Enforcement Advisory Council. It regularly conducted reviews of projects on solid waste sites and issued permits and inspected 25 monitoring wells and soil borings at solid waste facilities. It updated the Placer County and El Dorado County Enforcement Program Plans for CalRecycle and obtained and maintained grant funding from CalRecycle to augment LEA personnel costs. It obtained grant funding to assist property owners that have been victimized by illegal dumping with cleanup and abatement and conducted regulatory inspections at 25 facilities in El Dorado County as the LEA under contract. In 2016, the LEA received and responded to 46 solid waste complaints received from the public.

Program Cost: \$262,758

Waste Tire Enforcement Program - Inspects facilities that generate waste tires and waste tire haulers to ensure proper storage, disposal and transportation of waste tires.

Program Attributes: Obtained grant funding and conducted inspections at 318 facilities that generate and manage waste tires to ensure proper disposal and recycling.

Program Cost: \$100,708

Certified Unified Program Agency (CUPA) - Inspects businesses with hazardous materials and hazardous wastes to ensure proper storage and disposal is maintained and that appropriate emergency response plans are in place. Services include a review of materials inventory, hazmat construction plan checks, and permit review.

Program Attributes: 1,602 hazardous chemical, hazardous waste or aboveground fuel and underground hazardous material storage facilities were inspected and monitored for compliance with safety standards for the protection of public health and information distribution for first responders in the event of an emergency incident.

Program Cost: \$1,246,389

Emergency Response - Provides 24/7 response to emergency incidents involving food system contamination, sewage spills, drinking water contamination, illegal dumping, surface water contamination, vector control, or incidents caused by the accidental release of hazardous materials. The primary responsibility at these incidents is to condemn food products that are not fit for human consumption, prevent the consumption of contaminated drinking water, and to oversee clean-up activities to ensure proper remediation and declare the site safe for public reentry. It also assists the incident commander by providing technical information on containment and personal protective equipment to first responders, as well as a response to environmental conditions that maybe causing elevated blood lead levels in children.

Program Attributes: Received approximately 135 emergency response reports from the California Department of Emergency Services listing Environmental Health as the lead responding agency. The program responded to 186 emergency response incidents in all areas within the purview of Environmental Health.

Program Cost: \$394,946

Abandoned Vehicle Abatement - Evaluates and approves removal of abandoned vehicles.

Program Attributes: Facilitated the removal of approximately six abandoned vehicles to prevent accumulation and prevented public health issues related to disposal of unwanted vehicles.

Program Cost: \$3,060

42930 – ADULT SYSTEM OF CARE
Health and Human Support System

Purpose: The Adult System of Care partners with other agencies in Placer County to respond to over 28,000 requests to assist adults and older adults to be safe from harm and to achieve their optimal levels of independence.

FY 2017-18 Highlights: The Adult System of Care will continue the excellent partnership with the Sheriff and Probation staff increasing the effectiveness and outcomes of interventions with persons who are homeless. The Collaborative Courts continue to show promising results in keeping people from returning to the criminal justice system through treatment and supervision. A continued focus on the needs of the growing older adult population will engage both public and private sectors as the 5-year plan continues its implementation. The federally funded Health 360 program is showing significant results with improved health and mental health outcomes. This program will be expanded to benefit more clients. The Mobile Crisis Team and Crisis Services continue reducing the impact on emergency departments with fewer people needing crisis evaluations. The implementation of the Organized Delivery System for Drug Medi-cal is expected to increase the capacity of this important service. The ASOC will partner with others to develop housing alternatives that are so critical for persons with serious mental illness.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$524,362 for four positions due to a shift of positions from the Medical Clinic closure and the Children’s Emergency Shelter closure.

PBB PROGRAMS – ADULT SYSTEM OF CARE

In-Home Supportive Services - Provides in-home care to eligible aged, blind and disabled adults and children who would be unable to remain in their homes without this assistance.

Program Attributes: 2,761 individuals received assistance with in home care that allowed them to remain in their homes rather than requiring a higher level of care such as a skilled nursing facility or an institution. With the implementation of the Affordable Care Act and the increase in the aging population the demands on these services have seen an increase, however in the last year the program growth rate slowed from 8 to 4 percent.

Program Cost: \$5,541,862

Adult Protective Services - Receives and investigates reports of elder and dependent adult abuse. This program provides assessment, investigation, and case management services including emergency shelter care, food, and transportation.

Program Attributes: 2,151 referrals were made related to potential abuse of an elderly or dependent adults resulting in 1,702 investigations were made. This program has seen an increase of 8 percent this

calendar year (growing from 5 percent last year) and is expected to continue to have an increase demand as a result of the aging population and increased community awareness.

Program Cost: \$1,493,499

Public Guardian/Conservator and Public Administrator – The Public Guardian/Conservator safeguards clients and their estates that are placed on conservatorship; obtains legal authority to place and treat clients, ensuring that 24-hour oversight is provided to safeguard the basic needs of the individuals. The Public Administrator is legally charged with investigating and administering estates; arrange for disposition of decedent's remains.

Program Attributes: 109 Public Guardian clients were served with 15 Public Administrator open cases.

Program Cost: \$1,721,643

Adult Mental Health Crisis Services - Services include crisis intervention and evaluation services when an individual may be experiencing an Emergency Psychiatric Condition and may be at risk of psychiatric hospitalization. These services are provided in a variety of locations including mental health clinics, in the community, local emergency rooms, jails and juvenile detention centers.

Program Attributes: 4,277 assessments and interventions were provided to persons in mental health crisis to resolve the situation or determine if hospitalization is needed for a person's safety due to their thoughts of harm to themselves or others, or their inability to care for themselves. The requests for these services continue to increase.

Program Cost: \$3,345,464

Inpatient Psychiatric Hospitalizations - Services are provided in psychiatric inpatient hospitals or psychiatric health facilities when individuals are experiencing an emergency psychiatric condition and as a result of their mental illness, is a danger to self, others or immediately unable to provide for or utilize, food, shelter, or clothing.

Program Attributes: 1,410 admissions for mental health treatment were provided, which included assisting persons with a recovery plan and medication, therapy, and other critical support services, a 12% reduction from previous year due to the increased number of crisis services resolved in the community.

Program Cost: \$6,687,580

Residential Services - Secured - Assures basic needs and mental health treatment are provided in secured settings when identified as the least restrictive environment pursuant to the Lanterman-Petris-Short (LPS) Act. Assures Public Safety (Murphy Conservatorship).

Program Attributes: 25 individuals received a higher level of care (secure residential environment) as a result of the significant impact of their mental illness. Services offered assist individuals with managing their symptoms and enhancing independent living skills with the goal of transitioning to a higher level of independence.

Program Cost: \$2,232,344

Residential Services - Unsecured – This program includes Crisis Residential services and Augmented Board and Cares. Crisis Residential services provide timelier access to mental health treatment in order to prevent need for hospitalization. Augmented Board and Cares allow individuals who are significantly impacted by their illness to remain in the least restrictive environment within the community.

Program Attributes: 229 adults received crisis residential services, resulting in 2,871 bed days and 35 individuals with severe mental illness received augmented board and care services in order to assist with ongoing psychiatric stabilization and housing stability.

Program Cost: \$2,448,321

Adult Mental Health Out Client Services - A continuum of services to treat and stabilize clients so they may function at home, work, and in the community. The levels of care range from intensive out-client to peer support.

Health & Human Services

Services include out-client, community outreach, consumer centers, integrated care, and bilingual services. Domestic violence services are provided by contract.

Program Attributes: 2,061 adults received specialty mental health and outreach services and 268 individuals accessed domestic violence emergency shelters and temporary housing.

Program Cost: \$18,154,798

Housing Programs - Provides permanent and transition housing, support services, and some rent subsidies. All programs target persons with serious mental illness. Housing includes both shared homes and apartments.

Program Attributes: 154 individuals received various levels of housing support from respite to permanent supportive.

Program Cost: \$921,677

Substance Use Disorder Services - This continuum of services includes screening clinic, out client, intensive out client, medication assistance, transitional living, residential treatment and aftercare. Services are for the general population with specialty services for women with children.

Program Attributes: 2,464 admissions into substance abuse treatment, which included assisting persons with a recovery plan and preventing costs associated with incarceration, increased health care, and family distress. This is an increase of 9 percent over the last year. With the implementation of the 1115 Medicaid Waiver, we expect to redesign a more robust system in order to better meet the increasing demand of service.

Program Cost: \$8,236,705

Forensic Substance Use Disorder Services - Services are provided through Criminal Justice Realignment (Assembly Bill 109). Provides Screening, Assessment, Case Management, Mental Health and Substance Use Treatment services, including residential, transitional living, educational programming for individuals who are in and out of custody.

Program Attributes: 291 individuals were served with substance use and mental health services at the level more appropriate to address their need.

Program Cost: \$1,164,233

Collaborative Courts - This program includes Drug Court, Veterans Court, PC1210 Court, Mental Health Court. Provides screening, assessment, case management, mental health and substance use treatment services, including residential, transitional living, educational programming for individuals who are in and out of custody.

Program Attributes: Individuals are served through a collaborative effort between criminal justice, treatment and case management resulting in improved outcomes: 441 persons were served in the various courts including: Drug Court: 78, Veterans Court: 42, PC 1210 Court: 91, and Mental Health Court: 230. The Drug Court program reduced the number served 40% as a result of changes in criminal charges. The criminal justice partners will review this program and consider changes in the next year.

Program Cost: \$897,516

CalWORKs Linkages - Provides screening/assessments, education, groups and individual treatment to assist with the removal of barriers to employment.

Program Attributes: 1300 individuals were served, receiving both mental health and substance use services to assist them with their ability to gain employment.

Program Cost: \$-6,302

Forensic Services - Inmate Medical Services - Provides health and mental health care services to inmates and minors in custody of the Placer County Sheriff and Chief Probation Officer.

Program Attributes: 8,683 inmates and wards received all necessary physical, behavioral and dental health services while in Placer custody. This is a 7 percent increase over last year.

Program Cost: \$3

Homeless Services - New services/funding to augment the continuum of services provided to homeless.

Program Attributes: The 2015 Housing and Urban Development (HUD), Point in Time Survey indicated that there were 517 homeless individuals in Placer County. This represents a decrease of 13 percent (77 individuals) from the 2013 Point in Time Homeless Survey. However, the number of chronically homeless individuals continues to increase over time. New updated numbers will be available soon.

Program Cost: \$1,542,560

42970 – CHILDREN’S SYSTEM OF CARE

Health and Human Support System

Purpose: Placer County’s Children’s System of Care is a nationally recognized child serving collaborative, providing a full spectrum of integrated mental health, child protection, juvenile probation and related care and support to improve the lives of an estimated 4,475 Placer County children and families each year. Among its many primary goals is the timely and effective response to children who are at risk of abuse and neglect.

FY 2017-18 Highlights: This year has continued to bring significant changes to the provision of foster care due to Continuum of Care Reform. This reform effort is intended to fundamentally alter how children and youth live when placed out of their natural homes and how intensively and quickly they are given services intended to return them to their communities as quickly as possible. The reform effort has a goal of also changing how foster families, now known as Resource Families, are recruited, trained, paid and monitored by county staff. There are a host of other changes with this reform effort all of which are not being well-funded, and which also may lead to unanticipated challenges for families and providers. Another change is the anticipated implementation of the Organized Delivery System for Drug Medi-Cal which is expected to increase the capacity of this important service, but may also have fiscal ramifications as services are increased.

Major Budget Adjustment(s):

- Decrease in Salaries and Benefits of \$765,313 related to the closure of the Children’s Emergency Shelter and decreasing funded positions by 11.

PBB PROGRAMS - CHILDREN’S SYSTEM OF CARE

Mental Health Assessment and Referral – This program includes assessments for hospitalization, or other crisis level services, and crisis intervention.

Program Attributes: Children and youth were evaluated 456 times by mental health professionals to identify areas of need, determine the kind of mental health service necessary to address those needs, and connect them to providers.

Program Cost: \$1,053,283

Mental Health Outpatient - Treatment services may include individual, family or group therapy, rehabilitation, case management, and medication support and monitoring.

Program Attributes: After completion of assessments and referrals, 408 children and youth were provided with mental health treatment services by mental health professionals or contracted community based mental health organizations in order to help them develop better coping skills and have a better quality of life.

Program Cost: \$5,867,110

Therapeutic Behavioral Services (TBS) - Specially trained professionals provide individually tailored one-on-one assessment, a functional analysis, and intervention services to eligible children.

Program Attributes: A total of 44 children and youth already receiving a mental health service also received intensive services specifically designed to address their negative behaviors in order to prevent them from being removed from their current home.

Program Cost: \$987,423

Intensive In-Home Behavioral Services (Wraparound) – Wraparound services include intensive case management and mental health service for youth returning home or at risk of out-of-home placement.

Program Attributes: These intensive, team and strengths-based in-home supportive services were received by 92 families.

Program Cost: \$3,718,090

Behavioral Health Prevention and Intervention - Contracted prevention and intervention programs provided by various community providers to prevent behavioral and emotional conditions that would require more intensive interventions. This includes substance abuse prevention for adolescents.

Program Attributes: Over 3,000 people have been served this past year through these prevention and intervention services based in the community.

Program Cost: \$2,743,267

Inpatient Hospitalization - Placer ensures medically uninsured, under insured, and Medi-Cal children and adolescents have access to inpatient care through contracts with Children and Adolescent Inpatient hospital facilities.

Program Attributes: There were 140 admissions for the most intensive mental health treatment, which included assisting children and their families with a plan for continued mental health services including medication, therapy, and other critical support.

Program Cost: \$32,969

Multi-Disciplinary Interview Center - A specially trained social worker and a supporting team of law enforcement staff interview and videotape suspected victims of felony sexual abuse in a coordinated fashion.

Program Attributes: There were 199 referrals for coordinated forensic service this year, also resulting in services to over 450 family members.

Program Cost: \$44,840

Foster Care, Case Management and Eligibility – This program includes the development of comprehensive integrated service plan to provide support, intervention, funding and treatment to eliminate the risk of abuse and/or neglect for children in the juvenile court dependency system.

Program Attributes: Child welfare social workers supported 364 families this year in assessing eligibility for services and developing safe homes to assist in keeping children in their homes, and returning them from out of the home as soon as possible. Social workers also found out-of-home placement for 301 children when living with their natural family was not possible.

Program Cost: \$8,654,855

Child Protective Services (CPS) Investigations and Court Services - Emergency and 10-Day Child Abuse Referral and investigations are provided in response to public or private reports of child abuse or neglect requiring juvenile court intervention and oversight.

Program Attributes: Family and Children's Services teams received 3,171 referrals for suspected child abuse and neglect this past year.

Program Cost: \$8,166,220

Adoptions – This program identifies appropriate permanent families and places children ready to be freed for adoption and/or assist birth parents wishing to voluntarily relinquish their children for adoption.

Program Attributes: There have been 371 foster youth adopted successfully since 2007, with 16 new adoptions this past year. Currently there are 37 open adoption cases.

Program Cost: \$757,565

Child Abuse Prevention and Intervention - Oversight of community Coalition to provide public/community awareness and education about child abuse prevention, including Mandated Reporter Training to county and community partners.

Program Attributes: KidsFirst serves as the Child Abuse Prevention Council (CAPC) in Placer County while Communities 4 Kids through the Tahoe Truckee Community Foundation serves as the CAPC for the greater Tahoe Truckee area. Together they served and provided outreach to over 6,500 children and families who were in need of counseling, parenting classes and other supports to prevent more formal child welfare and legal involvement.

Program Cost: \$353,257

Differential Response – This Child Welfare Services (CWS) pre-investigative service diverts low safety risk CWS situations to community based providers for counseling, referral and other preventative services.

Program Attributes: Family Resource Centers in the community partnered with CWS to provide resources for 1,792 individuals last year to avoid formally entering the child welfare and legal systems.

Program Cost: \$568,483

Substance Use Disorder Treatment for Parents in CWS – Court-mandated substance abuse and other treatment for parents involved in CWS.

Program Attributes: Substance Use Services were provided to 94 Child Welfare involved adults this past year in order to improve functioning of the family.

Program Cost: \$1,385,892

Family Visitation and Transport Services - Families entering the court process receive mandated supervised child visitation and transportation services.

Program Attributes: The family visitation program ensured that 3,792 family visits were held this year both within Placer and the surrounding counties.

Program Cost: \$1,736,484

Emergency Placement - Emergency Foster Care for children provides safe housing when detained from the biological family. This includes the Children's Emergency Shelter which operates 24/7 and provides a full range of supervision, support, health and education services.

Program Attributes: A total of 331 children and youth with an open ER Case were placed out of home with relatives, other families, and in the Children's Emergency Shelter from September 2015-July 2016. This includes the 94 who were placed in the Children's Emergency Shelter during FY15-16.

Program Cost: \$2,784,052

Family Finding - Mandated assessment and matching of CWS children with potential adoptive/kinship families.

Program Attributes: 28 family finding referrals were received in the past year resulting in 17 youth either being placed with relatives or provided family connections. The average number of relatives identified for each youth was 35 with an average of nine relatives engaged for each child during their individual Family Findings process.

Program Cost: \$69,873

Independent Living - Youth receive mandated individualized instruction and support in a variety of independent living skill areas to help ensure a successful transition to adulthood.

Program Attributes: 169 youth received individualized services and support to transition to adulthood.

Program Cost: \$259,882

Housing for Transitional Youth - Housing and Case management services to Transition Aged Youth.

Program Attributes: 27 youth received housing and supportive case management services to assist with the transition to adulthood this past year.

Program Cost: \$1,187,155

Youth and Family Diversion - Information, referral, and short-term intervention and prevention services for children and youth that have run away and/or are beyond parental control. Services include 16 weeks of skill building, team building, and community service activities.

Program Attributes: The Youth and Family Diversion program is in the process of restructuring their current program to provide short-term intervention and prevention services to a largely underserved subset of youth. They are working with Placer Sheriff's Activities League (P-SAL) to connect with those youth who are or may be at risk and acting out to learn social skill development and anger control.

Program Cost: \$306,519

Drug Court - Specialized supervision and drug treatment program for youth on formal probation, which includes intensive weekly counseling and supervision.

Program Attributes: A total of 18 youth received additional probation supervision, counseling and drug treatment services to avoid additional legal involvement.

Program Cost: \$364,294

Family Advocacy and Partnership - Parents who are former recipients of services provide support, education, community resourcing, modeling, group counseling and a host of related services to current parents.

Program Attributes: Former recipients of county services provided support and other services to over 432 parents and families this past year, 65 of which were parents attending Child Welfare Orientation classes.

Program Cost: \$732,327

Youth Advocacy - Former foster youth are employed to assist current youth in navigating the system, connecting to community resources, supporting academic and occupational searching, and a host of other advocacy and support functions.

Program Attributes: Former foster youth provided outreach, individual support, and direct services to over 900 youth this past year.

Program Cost: \$447,297

53020 – CLIENT AND PROGRAM AID

Health and Human Support System

Purpose: Provides financial, housing, food, medical, and other assistance programs associated with services residing in other Health and Human Services' Division services. This budget includes the cost of providing the mandated program payments to Placer County eligible residents and does not include costs associated with Placer County employees.

FY 2017-18 Highlights: It is projected that caseloads will continue to see modest growth in FY 2017-18, with all applicable cost of living adjustments required by the state becoming effective throughout the year. Due to the proposed discontinuance of the Coordinated Care Initiative (CCI) program in FY 2017-18, the county maintenance-of-effort (MOE) in In-Home Supportive Services (IHSS) would end, resulting in an increased county share of costs for the IHSS program. Staff will continue their efforts in mitigating the impact of this increased share of costs.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – CLIENT AND PROGRAM AID

In-Home Supportive Services - Provider Wages and Benefits - Reimburses providers for salaries and benefits for providing In-Home Supportive Services to clients.

Program Attributes: 2,836 providers assist with in-home client services.

Program Cost: \$5,809,733

CalWORKs - Cash Aid Payments and Ancillary Costs - Provides cash aid and diversion services to eligible needy families with children. If homeless, provides a once in a lifetime special need payment to meet their costs for housing.

Program Attributes: 1,085 families average per month.

Program Cost: \$7,435,500

Adoptions Assistance Program - Cash Aid Payments - Provides cash assistance payments to adoptive parents.

Program Attributes: 495 adoptive parents receive cash assistance.

Program Cost: \$6,828,900

Foster Care - Placement Costs and Emergency Assistance - Provides cash aid to foster parents, foster family homes, and group homes based on the placement of a Child Welfare child ages 0-17.

Program Attributes: 214 foster care cases.

Program Cost: \$5,737,650

Extended Foster Care - Placement Costs - Provides cash aid to foster parents, foster family homes, and group homes based on the placement of a Child Welfare child ages 18-21.

Program Attributes: 56 extended foster care cases.

Program Cost: \$1,390,500

Medical Care Services Program - Medical Indigent Care Costs - Provides basic medically necessary services to eligible persons who would otherwise have no means or access to medical care.

Program Attributes: No cases at this time due to implementation of the Affordable Care Act which provided eligibility to Medi-Cal. Program of last resort for indigents who do not qualify for other means of medical coverage.

Emergency Medical Services - Assesses penalties on criminal offenses and parking violations to reimburse physicians and surgeons for uncompensated emergency medical care.

Program Attributes: Reimburse emergency medical care services for 5,500 encounters annually.

Program Cost: \$650,000

General Assistance/General Relief - Cash Aid Payments for Indigents - Provides eligible indigent adults, without children, cash assistance. The program is time limited to three months for employable individuals, and is indefinite for unemployable individuals.

Program Attributes: 451 adults average per month.

Program Cost: \$1,167,203

Mental Health Services - Residential/Group Home Treatment Costs - Group homes provide the most restrictive out-of-placement option for children in foster care. They provide a placement option for children with significant emotional and behavioral problems who require a more restrictive environment.

Program Attributes: Approximately 11 children placed in residential/group homes annually.

Program Cost: \$377,782

Other Program Costs - Cash assistance provided to Work Incentive Nutritional Supplement (WINS) clients and Low Income Heat and Eat Program (LIHEAP) CalFresh clients.

Program Attributes: Approximately 957 clients a month receive Work Incentive Nutritional Supplement payments, and 263 households receive Low Income Heat and Eat Program assistance.

Program Cost: \$220,500

53070 – HUMAN SERVICES
Health and Human Support System

Purpose: Human Services provides financial assistance, healthcare coverage, food and nutrition assistance, and employment services to Placer County residents. By maximizing technology and utilizing an innovative, award-winning service center model, individuals and families can apply for assistance or receive information online, by phone, through email, and in person.

FY 2017-18 Highlights: CalWORKs and General Relief caseloads have decreased by 13 percent and 17 percent respectively due to the improved economy and Human Services' efforts to place people in employment. CalFresh and Medi-Cal caseloads are no longer increasing as in the past. Human Services has fewer funded positions to manage the caseloads but has implemented upgraded information technology systems in 16/17 to maximize efficiency.

Major Budget Adjustment(s):

- Decrease in Intergovernmental revenue of \$2.2 million related to cuts in various state programs.

PBB PROGRAMS – HUMAN SERVICES

CalWORKs - Provides cash aid and services to eligible needy families with children.

Program Attributes: CalWORKs assists more than 2,500 parents in providing a home and other basic necessities for their children.

Program Cost: \$4,485,833

CalWORKs Employment Services - Helps family members acquire the skills needed to get a job. The County determines if a family must participate in Welfare-To-Work activities as a requirement for CalWORKs, however families may also volunteer to participate.

Program Attributes: Employment Services assists over 600 parents on average a month.

Program Cost: \$5,569,374

CalWORKs Employment Services Subsidized Wage - Under this program Welfare to Work participants are placed into available jobs, Paid Work Experience and Internship assignments with community based organizations, private or public sector employers. Employers receive a six-month subsidy reimbursement for a portion of the wages paid to the participant for direct hires. Paid Work Experience participants receive minimum wage or above for up to six months.

Program Attributes: Also known as the "Help To Hire Program, over 50 Employment Services participants have been hired by local employers with subsidized wages and tax credits this year. Over \$288,000 in wages have been reimbursed to local employers, and 194 individuals have been placed in Paid Internships and Paid Work Experience with over \$361,000 in wages paid to those who were placed. The Help to Hire Program is a recipient of a 2015 National Association of Counties (NACo) Achievement Award.

Program Cost: \$1,623,380

CalWORKs Child Care Assistance - Provides families that receive CalWORKs and who are working or attending school with help in paying child care costs.

Program Attributes: Care provided for over 240 children on average per month.

Program Cost: \$2,174,545

CalFresh - Helps to improve the health and well-being of qualified households and individuals by providing a means to meet nutritional needs. CalFresh issues monthly electronic benefits that can be used to buy most foods at many markets and food stores.

Program Attributes: Helps over 8,600 families representing 18,100 individuals and seniors afford healthy and nutritious food.

Program Cost: \$10,247,101

Medi-Cal - California's version of the federal Medicaid program. It is a public health insurance program which provides needed health care coverage and services for eligible individuals and families.

Program Attributes: Around 30,000 cases representing 56,000 families, seniors, veterans, disabled persons and individuals are provided healthcare coverage.

Program Cost: \$13,994,906

General Relief - Provides eligible indigent adults without children cash assistance. For the employable population the program is time limited to three months, and for unemployable individuals it is indefinite.

Program Attributes: Around 450 cases on average are provided assistance on a monthly basis.

Program Cost: \$682,853

53010 – HOUSING AUTHORITY

Health and Human Support System

Purpose: The Placer County Housing Authority provides housing assistance to low income residents through the Placer County Section 8 Housing Choice Voucher Program, with funds received from the U.S. Department of Housing and Urban Development (HUD). Participants are able to choose their own housing, provided it meets program standards.

FY 2017-18 Highlights: -- FY 2017-18 will highlight the Placer County Housing Authority’s seventh year as a High Performing Housing Authority. Notable changes to the program for the upcoming year are focused on the ability to utilize the Housing Authority’s turnover vouchers in countywide initiatives to house the homeless. The Housing Authority will be adding a limited preference which allows the PCHA to open a wait list for specific homeless initiatives. With the addition of a “Limited-Preference”, the Housing Authority is able to place applicants on this limited preference wait list based on referrals from partnering social service agencies. Half of the program’s turnover vouchers will be dedicated to this limited preference. The remaining turnover vouchers will be offered to those currently on the Housing Authority’s wait list which includes low income families, the elderly, veterans and the disabled. In FY 2017-18, the Housing Authority will also be working closely with HUD and the Department of Veterans Affairs to strengthen those partnerships in an effort to increase utilization of its Veterans Affairs Supportive Housing (VASH) vouchers.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – HOUSING AUTHORITY

Housing Choice Voucher (HCV) Program - Provides rental assistance to very low income families, including the elderly and disabled to ensure safe, sanitary, and affordable housing.

Program Attributes: 276 vouchers available; 265 active vouchers providing housing for 540 Placer County residents.

Program Cost: \$2,169,011

HUD Veterans Affairs Supportive Housing (VASH) Program - Combines Housing Choice Voucher (HCV) rental assistance for homeless Veterans with case management and clinical services provided by the Federal Department of Veterans Affairs (VA).

Program Attributes: 69 vouchers available; providing housing for 32 veterans that otherwise might be homeless.

Program Cost: \$253,364

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity HHS Administration - 42000

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6869 Emergency Med Svc Penalties | \$ 14,560 | \$ 10,000 | \$ 14,550 | \$ |
| Total Fines, Forfeits & Penalties | \$ 14,560 | \$ 10,000 | \$ 14,550 | \$ |
| Intergovernmental Revenue | | | | |
| 7264 Federal Aid Medi-Cal | \$ 144,403 | \$ 123,794 | \$ | \$ |
| 8782 Contributions from Oth Govt Agencies | 117,369 | | | |
| Total Intergovernmental Revenue | \$ 261,772 | \$ 123,794 | \$ | \$ |
| Charges for Services | | | | |
| 8215 Administrative Support Services | \$ 35,482 | \$ 168,976 | \$ 50,870 | \$ |
| 8294 Surplus Revenue | | | 1,500 | |
| Total Charges for Services | \$ 35,482 | \$ 168,976 | \$ 52,370 | \$ |
| Total Revenue | \$ 311,814 | \$ 302,770 | \$ 66,920 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 131,120 | \$ 14,361 | \$ | \$ |
| 1002 Salaries and Wages | 3,780,721 | 4,203,286 | 4,346,944 | |
| 1003 Extra Help | 1,622 | | 40,910 | |
| 1005 Overtime & Call Back | 59,130 | 20,002 | 10,000 | |
| 1006 Sick Leave Payoff | 2,000 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 174,252 | 205,086 | 210,342 | |
| 1011 Salary Savings | | (98,115) | (104,258) | |
| 1018 Taxable Meal Reimbursements | 235 | | 300 | |
| 1300 P.E.R.S. | 896,196 | 1,013,398 | 1,141,192 | |
| 1301 F.I.C.A. | 283,002 | 326,729 | 327,207 | |
| 1303 Other Postemployment Benefits (OPEB) | 309,888 | 334,179 | 344,961 | |
| 1310 Employee Group Ins | 659,266 | 752,149 | 826,676 | |
| 1315 Workers Comp Insurance | 24,746 | 20,193 | 18,794 | |
| 1320 Retired Employee Grp Ins | 291,238 | 308,202 | 336,766 | |
| 1325 401 (k) Employer Match | 4,550 | 5,251 | 6,752 | |
| Total Salaries & Benefits | \$ 6,617,966 | \$ 7,104,721 | \$ 7,506,586 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 61,377 | \$ 66,200 | \$ 63,999 | \$ |
| 2052 Communication Services - Mobile Devices | 4,892 | 5,600 | 12,481 | |
| 2140 Gen Liability Ins | 13,048 | 11,615 | 20,000 | |
| 2292 Maintenance - Software | | 10,000 | | |
| 2310 Employee Benefits Systems | 82,267 | 100,913 | 127,468 | |
| 2404 Maintenance Services | | 64,643 | 84,462 | |
| 2406 Maintenance - Janitorial | | 51,935 | 66,098 | |
| 2415 Campus Services-PCGC | 36,268 | 40,238 | 52,117 | |
| 2431 Professional Dues | 150 | 8,000 | 6,800 | |
| 2439 Membership/Dues | 1,084 | 50,001 | 46,570 | |
| 2481 PC Acquisition | 80,738 | 20,562 | 25,720 | |
| 2511 Printing | 40,509 | 36,000 | 44,770 | |
| 2522 Other Supplies | 658 | | | |
| 2523 Office Supplies & Exp | 33,798 | 20,000 | 25,100 | |
| 2524 Postage | 9,390 | 9,780 | 10,547 | |
| 2555 Prof/Spec Svcs - Purchased | 186,974 | 260,900 | 351,800 | |
| 2556 Prof/Spec Svcs - County | 12,850 | 14,000 | 13,599 | |
| 2568 MIS - Services | 347,313 | 328,547 | 596,428 | |
| 2570 Media / Video Services | 1,013 | | 2,139 | |
| 2701 Publications & Legal Notices | 253 | 701 | 150 | |
| 2709 Countywide System Charges | 19,946 | 16,547 | 17,075 | |
| 2727 Rents & Leases - Bldgs & Impr | 3,604 | 4,029 | 6,325 | |
| 2840 Special Dept Expense | 4,948 | 15,000 | 2,360 | |
| 2844 Training | 9,865 | 17,002 | 30,475 | |
| 2931 Travel & Transportation | 4,657 | 7,101 | 1,740 | |
| 2932 Mileage | 6,013 | 5,000 | 3,000 | |
| 2933 Lodging | 6,198 | 7,300 | 4,500 | |
| 2941 County Vehicle Mileage | 160 | | 200 | |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity HHS Administration - 42000

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2955 Prof & Spec Serv & Med | 15,543 | 75,653 | 25,000 | |
| 2963 Program Meals | 77 | | | |
| 2964 Meals/Food Purchases | 1,891 | 2,000 | 1,900 | |
| 2965 Utilities | 351 | 48,535 | 57,687 | |
| 2966 Drug & Alcohol Testing | | | 180 | |
| Total Services & Supplies | \$ 985,835 | \$ 1,297,802 | \$ 1,700,690 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 323,220 | \$ 141,014 | (86,878) | \$ |
| Total Other Charges | \$ 323,220 | \$ 141,014 | \$ (86,878) | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ | \$ | 36,700 | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | | 80,000 | | |
| Total Other Financing Uses | \$ | \$ 80,000 | \$ 36,700 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 53,872 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 48,199 | | | |
| 5556 I/T-OUT Professional Services | 275,272 | 250,001 | 176,300 | |
| 5965 I/T-OUT Utilities | 41,557 | | | |
| Total Intrafund Transfers Out | \$ 418,900 | \$ 250,001 | \$ 176,300 | \$ |
| Intrafund Transfers In | | | | |
| 5001 I/T-IN Intrafund Transfers | \$ (7,966,395) | \$ (8,678,029) | (9,213,108) | \$ |
| 5015 I/T-IN PC Housing Authority Fund | (45,023) | (108,018) | (21,539) | |
| Total Intrafund Transfers In | \$ (8,011,418) | \$ (8,786,047) | \$ (9,234,647) | \$ |
| Total Expenditures / Appropriations | \$ 334,503 | \$ 87,491 | \$ 98,751 | \$ |
| Net Cost | \$ 22,689 | \$ (215,279) | \$ 31,831 | \$ |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Adult System of Care - 42930

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6850 Vehicle Code Fines | \$ 97,253 | \$ 77,645 | \$ 85,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 97,253 | \$ 77,645 | \$ 85,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 106 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 106 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7180 Federal Medicare - Clinic | \$ | \$ 100,000 | \$ 100,000 | \$ |
| 7187 State Aid Mental Health | 8,314,720 | 8,751,622 | 8,896,143 | |
| 7239 State Welfare Title XX Social Services | 2,767,221 | 2,397,649 | 2,812,187 | |
| 7264 Federal Aid Medi-Cal | 5,342,669 | 6,200,000 | 6,331,511 | |
| 7270 Federal Aid - M/H Drug | 1,432,249 | 1,436,391 | 1,551,331 | |
| 7284 Aid from Other Counties | 115,952 | 172,000 | 175,000 | |
| 7316 2011 REALIGN BASE | 1,242,930 | 3,418,526 | 4,546,930 | |
| 7317 2011 REALIGN GROWTH | 48,894 | 710,379 | 248,557 | |
| 7323 Fed SAMHSA Funding | 267,726 | 542,558 | 525,000 | |
| 7326 Federal - Other | 459,690 | 600,000 | 612,000 | |
| 7327 Fed - PATH Grant | 43,936 | 43,936 | 43,936 | |
| 7400 '91 REALIGN BASE - SALES TAX | 6,438,121 | 5,456,984 | 5,122,492 | |
| 7401 '91 REALIGN BASE - VLF | 80,527 | 691,298 | 541,344 | |
| 7402 '91 REALIGNGROWTH - SALES TAX | 168,856 | | | |
| 7403 '91 REALIGN GROWTH - VLF | 183,415 | | | |
| 7405 Federal Aid - Child Welfare Services | 106,080 | | | |
| 7409 Federal Drug Medi-Cal Revenue | 2,021,880 | 2,664,097 | 5,176,807 | |
| 7419 Federal Aid - CWS Title XIX | 1,040,063 | 3,340,008 | 2,863,235 | |
| 7420 Federal Family Preservation Program | (170) | | | |
| 7430 Sales Tax Realignment for Public Safety | 995,238 | 1,273,000 | 826,735 | |
| Total Intergovernmental Revenue | \$ 31,069,997 | \$ 37,798,448 | \$ 40,373,208 | \$ |
| Charges for Services | | | | |
| 8148 Estate Fees | \$ 36,334 | \$ 30,000 | \$ 33,623 | \$ |
| 8164 Mental Health Patient Revenue | 139,769 | 155,001 | 95,000 | |
| 8165 Mental Health Services | | 4,000 | | |
| 8212 Other General Reimbursement | 112,857 | 100,000 | 56,000 | |
| Total Charges for Services | \$ 288,960 | \$ 289,001 | \$ 184,623 | \$ |
| Donations | | | | |
| 8755 Donation | \$ 500 | \$ | \$ | \$ |
| Total Donations | \$ 500 | \$ | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 6,681 | \$ | \$ | \$ |
| 8764 Miscellaneous Revenues | 1,151,168 | 1,612,800 | 1,365,592 | |
| Total Miscellaneous Revenues | \$ 1,157,849 | \$ 1,612,800 | \$ 1,365,592 | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 1,643 | \$ | \$ | \$ |
| 8954 Operating Transfers In | 57,964 | 77,598 | 80,000 | |
| Total Other Financing Sources | \$ 59,607 | \$ 77,598 | \$ 80,000 | \$ |
| Total Revenue | \$ 32,674,272 | \$ 39,855,492 | \$ 42,088,423 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 70,518 | \$ 75,594 | \$ 70,000 | \$ |
| 1002 Salaries and Wages | 8,108,222 | 10,084,976 | 10,934,517 | |
| 1003 Extra Help | 250,295 | 150,413 | 200,000 | |
| 1005 Overtime & Call Back | 60,730 | 51,951 | 61,705 | |
| 1010 Cafeteria Plans (Non-PERS) | 413,723 | 549,736 | 570,188 | |
| 1011 Salary Savings | | (829,872) | (900,675) | |
| 1018 Taxable Meal Reimbursements | 629 | 1,662 | 700 | |
| 1300 P.E.R.S. | 1,870,685 | 2,443,377 | 2,799,819 | |
| 1301 F.I.C.A. | 629,152 | 806,325 | 834,939 | |
| 1303 Other Postemployment Benefits (OPEB) | 628,448 | 780,256 | 781,550 | |
| 1310 Employee Group Ins | 1,555,782 | 1,964,565 | 2,182,463 | |

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

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity **Adult System of Care - 42930**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 1315 Workers Comp Insurance | 60,126 | 50,054 | 37,898 | |
| 1320 Retired Employee Grp Ins | 829,387 | 932,858 | 944,785 | |
| 1325 401 (k) Employer Match | 4,593 | 5,820 | 6,004 | |
| Total Salaries & Benefits | \$ 14,482,290 | \$ 17,067,715 | \$ 18,523,893 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 224,547 | \$ 226,416 | \$ 256,200 | \$ |
| 2052 Communication Services - Mobile Devices | 14,320 | 15,073 | 17,897 | |
| 2068 Food | 3,585 | 4,500 | 7,060 | |
| 2085 Household Expense | | 1,563 | | |
| 2130 Insurance | 36,600 | 41,275 | 41,275 | |
| 2140 Gen Liability Ins | 69,758 | 76,683 | 57,800 | |
| 2257 Witness Fees | | 502 | | |
| 2271 Parts Installed | 256 | 400 | | |
| 2273 Parts | 38 | 101 | | |
| 2274 Delivery & Freight Charges | 287 | 349 | 269 | |
| 2290 Maintenance - Equipment | 644 | 1,846 | 2,000 | |
| 2310 Employee Benefits Systems | 165,620 | 218,382 | 209,223 | |
| 2404 Maintenance Services | | 171,336 | 180,453 | |
| 2406 Maintenance - Janitorial | | 211,960 | 219,915 | |
| 2415 Campus Services-PCGC | 52,137 | 57,982 | 62,408 | |
| 2422 Medical, Dental & Lab Supp | 10,984 | 22,281 | 9,850 | |
| 2431 Professional Dues | 2,586 | 4,559 | 2,745 | |
| 2439 Membership/Dues | 30,082 | 36,949 | 30,470 | |
| 2456 Misc Expense | 8,956 | 3,998 | 2,000 | |
| 2481 PC Acquisition | 24,870 | 128,900 | 225,186 | |
| 2511 Printing | 117,117 | 107,946 | 152,950 | |
| 2521 Operating Supplies | 132 | 300 | | |
| 2522 Other Supplies | 2,804 | 8,201 | 3,730 | |
| 2523 Office Supplies & Exp | 75,775 | 79,425 | 75,540 | |
| 2524 Postage | 46,170 | 46,583 | 46,672 | |
| 2555 Prof/Spec Svcs - Purchased | 18,970,660 | 23,792,257 | 25,845,976 | |
| 2556 Prof/Spec Svcs - County | 79,033 | 212,580 | 119,297 | |
| 2568 MIS - Services | 1,486,788 | 1,451,777 | 1,626,111 | |
| 2570 Media / Video Services | 180 | | | |
| 2701 Publications & Legal Notices | 109 | 342 | 145 | |
| 2709 Countywide System Charges | 125,308 | 133,292 | 155,852 | |
| 2711 Rents & Leases - Auto | 8,266 | 5,651 | 8,850 | |
| 2724 Hazard Elimination & Safety | 37 | | | |
| 2727 Rents & Leases - Bldgs & Impr | 1,067,482 | 1,081,931 | 1,078,340 | |
| 2838 Special Dept Expense-1099 Reportable | 20,400 | | | |
| 2840 Special Dept Expense | 39,729 | 76,445 | 65,165 | |
| 2842 Tuition Reimbursement | 550 | | 1,030 | |
| 2844 Training | 63,326 | 28,300 | 56,090 | |
| 2860 Library Materials | | 789 | | |
| 2922 I/P Comp Natural Gas | 175 | | | |
| 2931 Travel & Transportation | 5,851 | 8,693 | 3,079 | |
| 2932 Mileage | 83,012 | 74,171 | 94,947 | |
| 2933 Lodging | 9,528 | 7,295 | 5,598 | |
| 2941 County Vehicle Mileage | 99,832 | 99,756 | 99,550 | |
| 2955 Prof & Spec Serv & Med | | | 1,000 | |
| 2963 Program Meals | 843 | 847 | 700 | |
| 2964 Meals/Food Purchases | 5,167 | 659 | 5,822 | |
| 2965 Utilities | 163,203 | 173,776 | 184,817 | |
| 2966 Drug & Alcohol Testing | 90,924 | 100,000 | 115,204 | |
| Total Services & Supplies | \$ 23,207,671 | \$ 28,716,071 | \$ 31,071,216 | \$ |
| Other Charges | | | | |
| 3061 Transportation for Client | \$ 13,001 | \$ 14,314 | \$ 25,010 | \$ |
| 3062 Client Ancillary Costs | 5,943 | 7,404 | 5,620 | |
| 3078 Support & Care Medical | 5,459,415 | 5,500,000 | 6,015,120 | |
| 3079 Support & Care Rent | 547,262 | 548,283 | 650,212 | |
| 3080 Support & Care of Persons | 152,256 | 758,673 | 124,900 | |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Adult System of Care - 42930

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 3081 Support & Care -Med, Dent&Lab Supplies | | 328 | | |
| 3095 Title XX Social Services Purch | | | 600 | |
| 3551 Transfer Out A-87 Costs | 486,398 | 879,864 | 550,600 | |
| 3931 Tort-Related Litigation | 476 | | | |
| Total Other Charges | \$ 6,664,751 | \$ 7,708,866 | \$ 7,372,062 | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 63,645 | \$ 29,299 | \$ 60,000 | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | | 199,998 | | |
| 3780 Contrib to Other Funds | | 2,112 | | |
| Total Other Financing Uses | \$ 63,645 | \$ 231,409 | \$ 60,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 127,525 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 181,920 | | | |
| 5550 I/T-OUT Administration | 2,421,846 | 2,468,502 | 2,975,999 | |
| 5553 I/T-OUT Revenue Services Charges | 3,762 | 1,892 | 3,900 | |
| 5556 I/T-OUT Professional Services | 773,862 | 839,192 | 1,175,570 | |
| 5965 I/T-OUT Utilities | 22,278 | 22,470 | | |
| Total Intrafund Transfers Out | \$ 3,531,193 | \$ 3,332,056 | \$ 4,155,469 | \$ |
| Intrafund Transfers In | | | | |
| 5001 I/T-IN Intrafund Transfers | \$ (510,246) | \$ (526,168) | \$ (504,827) | \$ |
| 5002 I/T-IN County General Fund | (47,683) | (47,683) | (48,000) | |
| 5011 I/T-IN Public Safety Fund | (5,422,845) | (6,214,777) | (6,236,241) | |
| Total Intrafund Transfers In | \$ (5,980,774) | \$ (6,788,628) | \$ (6,789,068) | \$ |
| Total Expenditures / Appropriations | \$ 41,968,776 | \$ 50,267,489 | \$ 54,393,572 | \$ |
| Net Cost | \$ 9,294,504 | \$ 10,411,997 | \$ 12,305,149 | \$ |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Animal Service - 22390

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6750 Animal Licenses | \$ 259,726 | \$ 248,562 | \$ 246,000 | \$ |
| 6752 Business Licenses | 3,873 | 1,491 | 4,000 | |
| Total Licenses, Permits & Franchises | \$ 263,599 | \$ 250,053 | \$ 250,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7234 State Aid - Mandated Costs | \$ | \$ 5,100 | \$ | \$ |
| 7291 Aid from Cities | 407,347 | 454,076 | 464,065 | |
| Total Intergovernmental Revenue | \$ 407,347 | \$ 459,176 | \$ 464,065 | \$ |
| Charges for Services | | | | |
| 8151 Humane Services | \$ 76,456 | \$ 85,077 | \$ 96,150 | \$ |
| 8184 Laboratory Fees | 263 | 1,530 | 500 | |
| 8193 Other Services | 3,776 | 816 | 5,500 | |
| 8212 Other General Reimbursement | 6,167 | 11,221 | 5,100 | |
| 8218 Forms and Photocopies | 26 | 27 | 25 | |
| 8240 Spay/Neuter Fees | 390 | 51 | 600 | |
| Total Charges for Services | \$ 87,078 | \$ 98,722 | \$ 107,875 | \$ |
| Donations | | | | |
| 8755 Donation | \$ 20 | \$ 41 | \$ 40 | \$ |
| Total Donations | \$ 20 | \$ 41 | \$ 40 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ | \$ | \$ 2,400 | \$ |
| Total Miscellaneous Revenues | \$ | \$ | \$ 2,400 | \$ |
| Other Financing Sources | | | | |
| 8954 Operating Transfers In | \$ | \$ 52,000 | \$ 50,000 | \$ |
| Total Other Financing Sources | \$ | \$ 52,000 | \$ 50,000 | \$ |
| Total Revenue | \$ 758,044 | \$ 859,992 | \$ 874,380 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 31,179 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 1,010,903 | 1,190,197 | 1,253,857 | |
| 1003 Extra Help | 41,299 | 18,701 | 184,999 | |
| 1005 Overtime & Call Back | 63,896 | 78,001 | 50,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 47,416 | 60,466 | 63,682 | |
| 1011 Salary Savings | | (109,325) | (114,822) | |
| 1017 Uniform Allowance | 8,585 | 9,999 | 8,521 | |
| 1018 Taxable Meal Reimbursements | 232 | 502 | 500 | |
| 1300 P.E.R.S. | 226,728 | 300,684 | 312,502 | |
| 1301 F.I.C.A. | 84,510 | 102,131 | 113,781 | |
| 1303 Other Postemployment Benefits (OPEB) | 92,240 | 104,567 | 109,957 | |
| 1310 Employee Group Ins | 236,616 | 281,045 | 312,503 | |
| 1315 Workers Comp Insurance | 31,335 | 33,618 | 39,635 | |
| 1320 Retired Employee Grp Ins | 98,015 | 108,542 | 113,267 | |
| 1325 401 (k) Employer Match | 240 | 1,574 | 1,575 | |
| Total Salaries & Benefits | \$ 1,973,194 | \$ 2,180,702 | \$ 2,449,957 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 788 | \$ 1,800 | \$ 2,400 | \$ |
| 2050 Communication Services - Radio | 43,967 | 29,421 | 36,782 | |
| 2051 Communication Services - Telephone | 24,134 | 36,001 | 36,000 | |
| 2052 Communication Services - Mobile Devices | 11,381 | 11,000 | 17,004 | |
| 2068 Food | 16,029 | 19,000 | 24,485 | |
| 2085 Household Expense | 11,513 | 10,000 | 15,682 | |
| 2140 Gen Liability Ins | 125,500 | 124,047 | 26,035 | |
| 2271 Parts Installed | 124 | | 200 | |
| 2273 Parts | 54 | | | |
| 2274 Delivery & Freight Charges | 577 | 800 | 1,132 | |
| 2290 Maintenance - Equipment | 2,706 | 5,000 | 4,700 | |
| 2292 Maintenance - Software | 25,473 | | | |
| 2310 Employee Benefits Systems | 26,385 | 30,937 | 31,246 | |
| 2404 Maintenance Services | | 46,806 | 56,620 | |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Animal Service - 22390

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2406 Maintenance - Janitorial | | 21,000 | 74,000 | |
| 2415 Campus Services-PCGC | 22,520 | 23,304 | 63,554 | |
| 2422 Medical, Dental & Lab Supp | 20,520 | 23,000 | 22,500 | |
| 2439 Membership/Dues | 144 | 500 | 200 | |
| 2456 Misc Expense | 6,231 | 4,000 | 6,500 | |
| 2481 PC Acquisition | 15,132 | 24,147 | 15,000 | |
| 2501 Spay/Neuter | 14,335 | 12,000 | 50,000 | |
| 2502 Animal License Services | 45,006 | 49,999 | 50,000 | |
| 2511 Printing | 7,315 | 12,001 | 18,206 | |
| 2512 Laundry/Dry Cleaning | 555 | 699 | 600 | |
| 2521 Operating Supplies | 2,474 | 1,000 | 2,000 | |
| 2522 Other Supplies | 1,467 | 2,599 | 13,017 | |
| 2523 Office Supplies & Exp | 14,646 | 18,000 | 16,000 | |
| 2524 Postage | 3,889 | 2,044 | 5,206 | |
| 2555 Prof/Spec Svcs - Purchased | 176,002 | 178,499 | 217,896 | |
| 2556 Prof/Spec Svcs - County | 1,359 | 1,135 | 1,309 | |
| 2568 MIS - Services | 139,375 | 172,592 | 213,495 | |
| 2709 Countywide System Charges | 19,843 | 18,043 | 19,617 | |
| 2710 Rents & Leases - Equipment | | 13,000 | 5,000 | |
| 2724 Hazard Elimination & Safety | | | 2,000 | |
| 2727 Rents & Leases - Bldgs & Impr | 2,589 | 3,000 | 3,082 | |
| 2770 Fuels & Lubricants | 79 | 100 | 100 | |
| 2822 Advertising | | | 100 | |
| 2840 Special Dept Expense | 7,100 | 23,501 | 15,815 | |
| 2844 Training | 2,923 | 7,999 | 12,530 | |
| 2932 Mileage | | 251 | 185 | |
| 2941 County Vehicle Mileage | 230,738 | 234,000 | 230,500 | |
| 2955 Prof & Spec Serv & Med | 6,279 | 3,000 | 2,095 | |
| 2963 Program Meals | 90 | 99 | | |
| 2964 Meals/Food Purchases | 621 | 500 | 3,244 | |
| 2965 Utilities | | 141,516 | 144,000 | |
| Total Services & Supplies | \$ 1,029,863 | \$ 1,306,340 | \$ 1,460,037 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 142,049 | \$ 50,496 | \$ 104,116 | \$ |
| Total Other Charges | \$ 142,049 | \$ 50,496 | \$ 104,116 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 11,763 | \$ 40,000 | \$ 65,000 | \$ |
| Total Capital Assets | \$ 11,763 | \$ 40,000 | \$ 65,000 | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 27,324 | \$ | \$ | \$ |
| Total Other Financing Uses | \$ 27,324 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 23,768 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 20,222 | | | |
| 5550 I/T-OUT Administration | 87,422 | 316,469 | 262,876 | |
| 5556 I/T-OUT Professional Services | 74,696 | 52,346 | 74,464 | |
| 5965 I/T-OUT Utilities | 54,341 | | | |
| Total Intrafund Transfers Out | \$ 260,449 | \$ 368,815 | \$ 337,340 | \$ |
| Misc | | | | |
| 9041 Cost Allocation In/Out | \$ | \$ | \$ | \$ |
| Total Misc | \$ | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5026 I/T-IN Advertising & Promotion Fund | \$ (40,000) | \$ (41,260) | \$ (40,000) | \$ |
| Total Intrafund Transfers In | \$ (40,000) | \$ (41,260) | \$ (40,000) | \$ |
| Total Expenditures / Appropriations | \$ 3,404,642 | \$ 3,905,093 | \$ 4,376,450 | \$ |
| Net Cost | \$ 2,646,598 | \$ 3,045,101 | \$ 3,502,070 | \$ |

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Children System of Care - 42970

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7187 State Aid Mental Health | \$ 4,196,474 | \$ 5,434,827 | \$ 3,835,239 | \$ |
| 7239 State Welfare Title XX Social Services | 734,585 | 390,819 | 754,256 | |
| 7264 Federal Aid Medi-Cal | 1,490,013 | 1,752,000 | 2,004,315 | |
| 7270 Federal Aid - M/H Drug | | 22,000 | | |
| 7284 Aid from Other Counties | (17,855) | 45,000 | 45,000 | |
| 7292 Aid from Other Governmental Agencies | 312,707 | 225,000 | 171,000 | |
| 7316 2011 REALIGN BASE | 13,905,956 | 12,986,209 | 14,373,863 | |
| 7317 2011 REALIGN GROWTH | 426,647 | 1,130,926 | 368,726 | |
| 7323 Fed SAMHSA Funding | 1,133,657 | 799,232 | 455,080 | |
| 7393 VLF-Social Services | | 351,761 | | |
| 7400 '91 REALIGN BASE - SALES TAX | 3,673,070 | 5,100,729 | 3,344,821 | |
| 7401 '91 REALIGN BASE - VLF | 305,202 | 346,976 | 160,934 | |
| 7404 '91 REALIGN STABILIZATION | 43,240 | 43,240 | 42,672 | |
| 7405 Federal Aid - Child Welfare Services | 5,868,179 | 7,315,722 | 8,240,513 | |
| 7419 Federal Aid - CWS Title XIX | 173,554 | 1,502,216 | 1,602,156 | |
| 7420 Federal Family Preservation Program | 157,237 | 198,435 | 205,561 | |
| 7485 Federal Foster Care Administration | 327,349 | 500,000 | 558,709 | |
| Total Intergovernmental Revenue | \$ 32,730,015 | \$ 38,145,092 | \$ 36,162,845 | \$ |
| Charges for Services | | | | |
| 8154 Court Appearance Fees | \$ 551 | \$ | \$ | \$ |
| 8164 Mental Health Patient Revenue | 37 | 100 | 100 | |
| 8193 Other Services | 452 | 1,000 | 1,034 | |
| 8198 Patient Care Other | 1,041 | | | |
| 8212 Other General Reimbursement | 120 | | 100 | |
| Total Charges for Services | \$ 2,201 | \$ 1,100 | \$ 1,234 | \$ |
| Donations | | | | |
| 8755 Donation | \$ 49 | \$ 500 | \$ 1,000 | \$ |
| Total Donations | \$ 49 | \$ 500 | \$ 1,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 1,166 | \$ 500 | \$ | \$ |
| 8764 Miscellaneous Revenues | 4,017 | 75,000 | | |
| Total Miscellaneous Revenues | \$ 5,183 | \$ 75,500 | \$ | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 3,954 | \$ | \$ | \$ |
| 8954 Operating Transfers In | 56,277 | 100,000 | 92,000 | |
| Total Other Financing Sources | \$ 60,231 | \$ 100,000 | \$ 92,000 | \$ |
| Total Revenue | \$ 32,797,679 | \$ 38,322,192 | \$ 36,257,079 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 68,764 | \$ 50,000 | \$ 50,000 | \$ |
| 1002 Salaries and Wages | 10,657,865 | 12,381,236 | 11,775,565 | |
| 1003 Extra Help | 338,168 | 188,924 | 90,000 | |
| 1005 Overtime & Call Back | 524,457 | 450,000 | 550,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 578,227 | 698,043 | 651,013 | |
| 1011 Salary Savings | | (1,075,728) | (1,036,815) | |
| 1018 Taxable Meal Reimbursements | 3,131 | 2,500 | 2,500 | |
| 1300 P.E.R.S. | 2,528,100 | 2,987,812 | 3,011,355 | |
| 1301 F.I.C.A. | 893,819 | 1,032,142 | 904,179 | |
| 1303 Other Postemployment Benefits (OPEB) | 854,065 | 900,131 | 840,839 | |
| 1310 Employee Group Ins | 2,033,190 | 2,264,480 | 2,228,920 | |
| 1315 Workers Comp Insurance | 95,950 | 96,262 | 130,360 | |
| 1320 Retired Employee Grp Ins | 825,478 | 913,847 | 926,419 | |
| 1325 401 (k) Employer Match | 2,296 | 4,500 | 4,501 | |
| Total Salaries & Benefits | \$ 19,403,510 | \$ 20,894,149 | \$ 20,128,836 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 18 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 293,719 | 322,001 | 275,120 | |
| 2052 Communication Services - Mobile Devices | 41,200 | 42,846 | 69,686 | |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Children System of Care - 42970

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2068 Food | 31,095 | 20,218 | 5,100 | |
| 2085 Household Expense | 1,250 | 2,000 | 1,000 | |
| 2130 Insurance | | | 14,070 | |
| 2140 Gen Liability Ins | 190,542 | 185,783 | 109,753 | |
| 2271 Parts Installed | 566 | 1,190 | 1,000 | |
| 2274 Delivery & Freight Charges | 66 | 250 | 250 | |
| 2290 Maintenance - Equipment | 1,617 | 1,000 | 1,000 | |
| 2310 Employee Benefits Systems | 229,652 | 271,467 | 256,708 | |
| 2404 Maintenance Services | | 124,101 | 200,713 | |
| 2406 Maintenance - Janitorial | | 59,497 | 66,486 | |
| 2415 Campus Services-PCGC | 34,167 | 37,969 | 43,087 | |
| 2431 Professional Dues | 3,445 | 2,001 | 3,250 | |
| 2439 Membership/Dues | 1,626 | 5,001 | 3,500 | |
| 2456 Misc Expense | 31,305 | 16,500 | 13,000 | |
| 2481 PC Acquisition | 121,948 | 88,330 | 156,383 | |
| 2511 Printing | 143,976 | 158,000 | 145,350 | |
| 2522 Other Supplies | 8,735 | 25,000 | 10,200 | |
| 2523 Office Supplies & Exp | 61,602 | 72,999 | 75,500 | |
| 2524 Postage | 32,209 | 31,000 | 30,732 | |
| 2555 Prof/Spec Svcs - Purchased | 8,641,104 | 11,770,242 | 11,285,876 | |
| 2556 Prof/Spec Svcs - County | 48,424 | 51,464 | 48,369 | |
| 2568 MIS - Services | 1,359,668 | 1,448,597 | 1,086,227 | |
| 2570 Media / Video Services | 2,364 | 7,998 | 2,500 | |
| 2701 Publications & Legal Notices | 1,144 | | | |
| 2709 Countywide System Charges | 177,669 | 130,469 | 191,082 | |
| 2711 Rents & Leases - Auto | | 1,500 | 1,500 | |
| 2727 Rents & Leases - Bldgs & Impr | 807,829 | 834,999 | 411,189 | |
| 2822 Advertising | | | 2,193 | |
| 2840 Special Dept Expense | 34,284 | 22,699 | 36,140 | |
| 2844 Training | 48,513 | 50,000 | 50,404 | |
| 2860 Library Materials | 352 | 1,000 | 1,000 | |
| 2931 Travel & Transportation | 44,204 | 49,999 | 23,200 | |
| 2932 Mileage | 144,309 | 120,000 | 124,710 | |
| 2933 Lodging | 23,973 | 22,002 | 29,235 | |
| 2941 County Vehicle Mileage | 249,761 | 245,003 | 251,477 | |
| 2963 Program Meals | 9,620 | 9,997 | 4,402 | |
| 2964 Meals/Food Purchases | 7,820 | 4,000 | 4,400 | |
| 2965 Utilities | 16,960 | 62,501 | 100,720 | |
| 2966 Drug & Alcohol Testing | 56,530 | 120,000 | 83,091 | |
| Total Services & Supplies | \$ 12,903,266 | \$ 16,419,623 | \$ 15,219,603 | \$ |
| Other Charges | | | | |
| 3040 Aid to Child - Foster | \$ 2,000 | \$ | \$ | \$ |
| 3061 Transportation for Client | 83,761 | 159,998 | 99,340 | |
| 3062 Client Ancillary Costs | 42,625 | 32,501 | 23,508 | |
| 3079 Support & Care Rent | 588,741 | 580,000 | 596,885 | |
| 3080 Support & Care of Persons | 1,152,594 | 1,500,000 | 1,463,276 | |
| 3095 Title XX Social Services Purch | 41,112 | 65,000 | 48,400 | |
| 3551 Transfer Out A-87 Costs | 965,691 | 871,239 | 743,799 | |
| Total Other Charges | \$ 2,876,524 | \$ 3,208,738 | \$ 2,975,208 | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 169,720 | \$ 49,000 | \$ 49,000 | \$ |
| Total Other Financing Uses | \$ 169,720 | \$ 49,000 | \$ 49,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 76,853 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 35,676 | | | |
| 5550 I/T-OUT Administration | 1,335,774 | 1,742,722 | 2,069,100 | |
| 5556 I/T-OUT Professional Services | 1,961,984 | 2,000,000 | 1,914,932 | |
| 5965 I/T-OUT Utilities | 45,545 | | | |
| Total Intrafund Transfers Out | \$ 3,455,832 | \$ 3,742,722 | \$ 3,984,032 | \$ |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Children System of Care - 42970

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Intrafund Transfers In | | | | |
| 5001 I/T-IN Intrafund Transfers | \$ (220,263) | \$ (225,000) | \$ (232,287) | \$ |
| 5002 I/T-IN County General Fund | | (22,000) | | |
| 5011 I/T-IN Public Safety Fund | (514,436) | (310,000) | (283,682) | |
| Total Intrafund Transfers In | \$ (734,699) | \$ (557,000) | \$ (515,969) | \$ |
| Total Expenditures / Appropriations | \$ 38,074,153 | \$ 43,757,232 | \$ 41,840,710 | \$ |
| Net Cost | \$ 5,276,474 | \$ 5,435,040 | \$ 5,583,631 | \$ |

Budget Unit **General Fund - 100**
Function Public Protection
Activity Client and Program Aid - 53020

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6869 Emergency Med Svc Penalties | \$ 13,253 | \$ 650,000 | \$ 650,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 13,253 | \$ 650,000 | \$ 650,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7115 STATE ASSIST REV | \$ 357,804 | \$ 325,000 | \$ 374,756 | \$ |
| 7143 FED ASSIST REV | 7,559,620 | 8,242,820 | 6,852,356 | |
| 7144 Federal Public Assistance Program | 8,762 | 8,500 | 8,500 | |
| 7187 State Aid Mental Health | 135,734 | 115,000 | 124,668 | |
| 7239 State Welfare Title XX Social Services | 187,924 | 129,297 | 129,297 | |
| 7243 Federal Aid - Interim Aid | 155,789 | 156,000 | 160,000 | |
| 7264 Federal Aid Medi-Cal | 226,223 | 148,656 | 207,780 | |
| 7316 2011 REALIGN BASE | 5,582,879 | 6,940,117 | 3,976,032 | |
| 7317 2011 REALIGN GROWTH | 106,785 | 417,297 | 185,000 | |
| 7399 '91 REALIGN CALWORKS MOE | 4,900,264 | 4,703,400 | 4,509,500 | |
| 7400 '91 REALIGN BASE - SALES TAX | 2,306,981 | 2,244,803 | 5,694,117 | |
| 7401 '91 REALIGN BASE - VLF | 41,773 | | 186,042 | |
| 7404 '91 REALIGN STABILIZATION | 48,760 | 48,760 | 49,329 | |
| 7419 Federal Aid - CWS Title XIX | 224,726 | 145,803 | 145,803 | |
| Total Intergovernmental Revenue | \$ 21,844,024 | \$ 23,625,453 | \$ 22,603,180 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ 1,944 | \$ | \$ 9,000 | \$ |
| Total Charges for Services | \$ 1,944 | \$ | \$ 9,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8757 Welfare Repayments | \$ 11,968 | \$ 12,000 | \$ 9,000 | \$ |
| 8759 Reimbursements - AFDC | 47,033 | 50,000 | 40,000 | |
| 8760 Reimbursements - BHI | 129,151 | 120,000 | 110,000 | |
| 8771 Subrogation Recovery | 2,113 | 331 | | |
| Total Miscellaneous Revenues | \$ 190,265 | \$ 182,331 | \$ 159,000 | \$ |
| Total Revenue | \$ 22,049,486 | \$ 24,457,784 | \$ 23,421,180 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ | \$ (4,071) | \$ | \$ |
| 2555 Prof/Spec Svcs - Purchased | 631,227 | 528,000 | 505,485 | |
| Total Services & Supplies | \$ 631,227 | \$ 523,929 | \$ 505,485 | \$ |
| Other Charges | | | | |
| 3025 County Share - IHSS | \$ 5,249,170 | \$ 5,434,633 | \$ 5,534,633 | \$ |
| 3026 IHSS - Provider Benefits | 412,650 | 275,100 | 275,100 | |
| 3030 Aid to Families - AFDC | 8,021,150 | 8,800,000 | 7,400,000 | |
| 3035 Aid to Adoptive Children | 6,121,520 | 6,200,000 | 6,828,900 | |
| 3040 Aid to Child - Foster | 5,045,192 | 5,200,000 | 4,892,500 | |
| 3041 Aid to Child - ARC | 221,940 | 245,000 | 222,000 | |
| 3042 Emergency Asst AFDC-F/C | 426,208 | 600,000 | 623,150 | |
| 3044 Aid to Child - F/C Extended | 1,512,423 | 1,700,000 | 1,390,500 | |
| 3052 WINS | 116,019 | 120,000 | 115,000 | |
| 3055 Aid to Families - Cal Fresh | 43,011 | 60,000 | 45,000 | |
| 3062 Client Ancillary Costs | (182) | 2,500 | 2,500 | |
| 3080 Support & Care of Persons | 184,592 | 650,000 | 650,000 | |
| 3086 Aid to Refugees | 12,252 | 6,000 | 33,000 | |
| 3090 Aid to Indigents | 1,132,042 | 1,269,753 | 1,100,000 | |
| 3551 Transfer Out A-87 Costs | | (32,694) | | |
| Total Other Charges | \$ 28,497,987 | \$ 30,530,292 | \$ 29,112,283 | \$ |
| Intrafund Transfers Out | | | | |
| 5556 I/T-OUT Professional Services | \$ 9,523 | \$ | \$ | \$ |
| Total Intrafund Transfers Out | \$ 9,523 | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 29,138,737 | \$ 31,054,221 | \$ 29,617,768 | \$ |
| Net Cost | \$ 7,089,251 | \$ 6,596,437 | \$ 6,196,588 | \$ |

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Environmental Health - 42820

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6752 Business Licenses | \$ 31,052 | \$ 33,000 | \$ 33,000 | \$ |
| 6753 Food Estab Permits | 1,844,962 | 1,703,459 | 1,775,993 | |
| 6758 Septic Permits | 116,606 | 111,000 | 116,000 | |
| 6769 Permits | 22,539 | 11,783 | 22,000 | |
| 6772 Well Permits | 159,102 | 150,000 | 155,000 | |
| 6778 Hazardous Mat Reg Fees | 1,200,038 | 1,201,460 | 1,211,460 | |
| 6782 Pool/Spa Permits | 335,882 | 333,000 | 335,000 | |
| Total Licenses, Permits & Franchises | \$ 3,710,181 | \$ 3,543,702 | \$ 3,648,453 | \$ |
| Intergovernmental Revenue | | | | |
| 7167 St Aid - Waste Tire Enforcement Prog | \$ 301,257 | \$ 230,350 | \$ 173,720 | \$ |
| 7173 Water Quality Grants | 15,320 | | | |
| 7197 State Aid - Abvground Petrol Stor Tank | 563 | 4,000 | 1,000 | |
| 7355 Other State for Health | 19,875 | 19,000 | 18,000 | |
| 7394 State Aid - Solid Waste Enforcement | | | 21,653 | |
| Total Intergovernmental Revenue | \$ 337,015 | \$ 253,350 | \$ 214,373 | \$ |
| Charges for Services | | | | |
| 8108 Solid Waste Inspections | \$ 111,274 | \$ 90,000 | \$ 90,000 | \$ |
| 8109 Parcel Split Applications | 19,875 | 22,000 | 22,000 | |
| 8116 NSF & Misc Fees | 247 | 192 | 333 | |
| 8162 Inspect Fee Stormwater - Restaurants | 57,073 | 40,000 | 56,000 | |
| 8163 Health - Site Review | 155,541 | 130,000 | 145,000 | |
| 8167 Food Safety Training | 11,681 | 8,000 | 13,000 | |
| 8169 Inspect Fee EH-Public Drinking Water | 126,330 | 110,000 | 115,000 | |
| 8178 Septage Service Chg - Mo | 9,258 | 10,000 | 10,000 | |
| 8182 Health Fees | 1,763 | 5,000 | 5,000 | |
| 8184 Laboratory Fees | | 1,000 | 150 | |
| 8193 Other Services | 350 | 500 | 850 | |
| 8195 Inspect Fee Septic Onsite Monitor&Maint. | 19,049 | 15,000 | 15,310 | |
| 8212 Other General Reimbursement | 85,368 | 56,783 | 70,000 | |
| 8218 Forms and Photocopies | 426 | 400 | 396 | |
| 8243 Plan Check Fees | 193,750 | 188,000 | 191,080 | |
| 8260 Land Use Applications | 11,546 | 13,000 | 13,000 | |
| 8261 Other Multi Dept Applications | 22,266 | 20,000 | 22,000 | |
| 8269 Planning - At Cost Projects Fees | 47,128 | 30,000 | 35,000 | |
| 8275 Underground Tank Cleanup | 58,458 | 70,000 | 70,000 | |
| Total Charges for Services | \$ 931,383 | \$ 809,875 | \$ 874,119 | \$ |
| Miscellaneous Revenues | | | | |
| 8746 Grants-Private Funds | \$ 9,705 | \$ 9,705 | \$ | \$ |
| 8764 Miscellaneous Revenues | 175 | 175 | 1,100 | |
| Total Miscellaneous Revenues | \$ 9,880 | \$ 9,880 | \$ 1,100 | \$ |
| Total Revenue | \$ 4,988,459 | \$ 4,616,807 | \$ 4,738,045 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 21,120 | \$ 5,001 | \$ 30,000 | \$ |
| 1002 Salaries and Wages | 2,356,993 | 2,654,305 | 2,654,793 | |
| 1003 Extra Help | | 20,456 | 10,000 | |
| 1005 Overtime & Call Back | 1,441 | 3,002 | 2,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 123,101 | 148,016 | 147,967 | |
| 1011 Salary Savings | | (105,626) | (107,158) | |
| 1018 Taxable Meal Reimbursements | 1,002 | 1,002 | 1,001 | |
| 1300 P.E.R.S. | 524,168 | 643,176 | 662,150 | |
| 1301 F.I.C.A. | 182,491 | 227,561 | 202,896 | |
| 1303 Other Postemployment Benefits (OPEB) | 165,641 | 175,712 | 175,713 | |
| 1310 Employee Group Ins | 373,530 | 416,220 | 474,495 | |
| 1315 Workers Comp Insurance | 24,271 | 28,353 | 43,936 | |
| 1320 Retired Employee Grp Ins | 209,741 | 243,645 | 242,353 | |
| 1325 401 (k) Employer Match | 1,342 | 1,427 | 1,426 | |
| Total Salaries & Benefits | \$ 3,984,841 | \$ 4,462,250 | \$ 4,541,572 | \$ |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Environmental Health - 42820

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 48,146 | \$ 52,347 | \$ 52,348 | \$ |
| 2052 Communication Services - Mobile Devices | 21,861 | 20,000 | 28,856 | |
| 2140 Gen Liability Ins | 9,671 | 12,491 | 12,128 | |
| 2274 Delivery & Freight Charges | 329 | | 500 | |
| 2290 Maintenance - Equipment | | 5,625 | 5,625 | |
| 2292 Maintenance - Software | 3,491 | 9,999 | | |
| 2310 Employee Benefits Systems | 43,035 | 53,367 | 55,552 | |
| 2404 Maintenance Services | | 52,825 | 53,337 | |
| 2406 Maintenance - Janitorial | | 36,830 | 36,100 | |
| 2415 Campus Services-PCGC | 21,286 | 23,618 | 23,596 | |
| 2431 Professional Dues | 526 | | 975 | |
| 2439 Membership/Dues | 3,999 | 4,799 | 6,083 | |
| 2456 Misc Expense | (67) | | | |
| 2481 PC Acquisition | 6,006 | 39,686 | 25,423 | |
| 2511 Printing | 23,104 | 23,000 | 26,734 | |
| 2521 Operating Supplies | 164 | | | |
| 2522 Other Supplies | 5,045 | 5,785 | 10,985 | |
| 2523 Office Supplies & Exp | 20,084 | 13,001 | 20,546 | |
| 2524 Postage | 16,501 | 12,385 | 15,010 | |
| 2534 Operating Materials | 217 | | | |
| 2555 Prof/Spec Svcs - Purchased | 1,830 | 30,001 | 30,001 | |
| 2556 Prof/Spec Svcs - County | 4,126 | 4,980 | 4,980 | |
| 2568 MIS - Services | 193,412 | 196,155 | 204,462 | |
| 2570 Media / Video Services | 135 | | | |
| 2701 Publications & Legal Notices | 58 | 751 | 200 | |
| 2709 Countywide System Charges | 38,281 | 41,049 | 44,692 | |
| 2724 Hazard Elimination & Safety | 50,000 | | | |
| 2727 Rents & Leases - Bldgs & Impr | 758 | | | |
| 2744 Small Tools & Instruments | 144 | | 200 | |
| 2838 Special Dept Expense-1099 Reportable | | 801 | | |
| 2840 Special Dept Expense | 26,316 | 45,001 | 45,735 | |
| 2844 Training | 2,839 | 10,000 | 23,915 | |
| 2931 Travel & Transportation | 4,684 | 4,000 | 6,889 | |
| 2932 Mileage | 434 | 1,000 | 1,020 | |
| 2933 Lodging | 11,178 | 5,001 | 13,981 | |
| 2941 County Vehicle Mileage | 173,225 | 130,001 | 188,986 | |
| 2963 Program Meals | | 100 | 100 | |
| 2964 Meals/Food Purchases | 3,009 | 1,599 | 3,720 | |
| 2965 Utilities | | 34,102 | 31,054 | |
| Total Services & Supplies | \$ 733,827 | \$ 870,299 | \$ 973,733 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 189,999 | \$ 246,767 | \$ 213,831 | \$ |
| Total Other Charges | \$ 189,999 | \$ 246,767 | \$ 213,831 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ | \$ 58,835 | \$ | \$ |
| Total Capital Assets | \$ | \$ 58,835 | \$ | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 51,708 | \$ 34,700 | \$ | \$ |
| Total Other Financing Uses | \$ 51,708 | \$ 34,700 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 48,227 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 34,071 | | | |
| 5550 I/T-OUT Administration | 384,267 | 447,692 | 486,781 | |
| 5556 I/T-OUT Professional Services | 83,302 | 34,000 | 36,000 | |
| 5965 I/T-OUT Utilities | 30,554 | | | |
| Total Intrafund Transfers Out | \$ 580,421 | \$ 481,692 | \$ 522,781 | \$ |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Environmental Health - 42820

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ | \$ (2,000) | \$ | \$ |
| 5004 I/T-IN Road Fund | (6,380) | (8,000) | | |
| Total Intrafund Transfers In | \$ (6,380) | \$ (10,000) | \$ | \$ |
| Total Expenditures / Appropriations | \$ 5,534,416 | \$ 6,144,543 | \$ 6,251,917 | \$ |
| Net Cost | \$ 545,957 | \$ 1,527,736 | \$ 1,513,872 | \$ |

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Human Services - 53070

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7145 Federal Health Admin | \$ 5,637,735 | \$ 5,887,822 | \$ 5,808,371 | \$ |
| 7160 State Food Stamp Admin | 4,596,188 | 4,173,803 | 4,267,117 | |
| 7162 State Welfare Admin General | 1,378,874 | 2,215,000 | | |
| 7169 Federal CalWin | 417,983 | 1,876,595 | 1,953,505 | |
| 7174 State CalWin | 1,269,542 | | | |
| 7182 State Welfare Med Admin | 5,637,735 | 5,887,822 | 5,808,371 | |
| 7187 State Aid Mental Health | 288,647 | 296,587 | 299,596 | |
| 7193 State Aid Drug | 221,599 | 229,581 | 284,384 | |
| 7237 Federal Welfare Admin | 8,538,860 | 8,429,041 | 8,772,067 | |
| 7240 Federal Admin Food Stamp Program | 4,987,670 | 6,229,519 | 6,229,519 | |
| 7248 Federal WIC Admin | 1,124,624 | | | |
| 7264 Federal Aid Medi-Cal | 490,953 | | | |
| 7981 Federal Expanded Subsidized Employment | 1,338,353 | 1,381,383 | 1,027,627 | |
| 7982 Federal Subsidized Employment | 2,601 | 132,943 | | |
| 7983 Federal Family Stabilization | 144,555 | 133,407 | 207,995 | |
| Total Intergovernmental Revenue | \$ 36,075,919 | \$ 36,873,503 | \$ 34,658,552 | \$ |
| Charges for Services | | | | |
| 8122 Legal Services | \$ 15 | \$ | \$ | \$ |
| Total Charges for Services | \$ 15 | \$ | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 3,291 | \$ | \$ | \$ |
| 8767 Late Fees - Loans | 6 | | | |
| Total Miscellaneous Revenues | \$ 3,297 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 6,209 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 6,209 | \$ | \$ | \$ |
| Total Revenue | \$ 36,085,440 | \$ 36,873,503 | \$ 34,658,552 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 28,392 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 11,856,541 | 13,258,289 | 13,795,764 | |
| 1003 Extra Help | 93,915 | 60,233 | 66,360 | |
| 1005 Overtime & Call Back | 85,419 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 671,414 | 760,078 | 788,694 | |
| 1011 Salary Savings | | (1,919,786) | (1,429,613) | |
| 1018 Taxable Meal Reimbursements | 75 | | | |
| 1300 P.E.R.S. | 2,742,951 | 3,226,704 | 3,493,415 | |
| 1301 F.I.C.A. | 925,022 | 1,072,489 | 1,058,593 | |
| 1303 Other Postemployment Benefits (OPEB) | 1,222,438 | 1,261,530 | 1,253,553 | |
| 1310 Employee Group Ins | 2,798,918 | 3,137,529 | 3,060,269 | |
| 1315 Workers Comp Insurance | 41,407 | 40,097 | 37,083 | |
| 1320 Retired Employee Grp Ins | 777,674 | 794,816 | 871,304 | |
| 1325 401 (k) Employer Match | 2,436 | 5,139 | 4,478 | |
| Total Salaries & Benefits | \$ 21,246,602 | \$ 21,697,118 | \$ 22,999,900 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 7,260 | \$ 8,000 | \$ 8,300 | \$ |
| 2051 Communication Services - Telephone | 523,534 | 460,000 | 460,000 | |
| 2052 Communication Services - Mobile Devices | 14,383 | 12,000 | 12,000 | |
| 2085 Household Expense | 21 | | | |
| 2140 Gen Liability Ins | 53,680 | 60,894 | 57,491 | |
| 2271 Parts Installed | 4,138 | 2,000 | 2,000 | |
| 2274 Delivery & Freight Charges | 25 | | | |
| 2290 Maintenance - Equipment | 1,791 | | | |
| 2292 Maintenance - Software | 1,767 | 2,000 | | |
| 2310 Employee Benefits Systems | 354,297 | 379,724 | 363,922 | |
| 2404 Maintenance Services | | 80,870 | 212,736 | |
| 2406 Maintenance - Janitorial | | 97,449 | 143,584 | |
| 2414 Records Retention & Destruction | 245 | | | |

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Human Services - 53070

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2415 Campus Services-PCGC | 52,724 | 49,709 | 50,153 | |
| 2422 Medical, Dental & Lab Supp | 26 | | | |
| 2439 Membership/Dues | 3,151 | 3,500 | 3,500 | |
| 2456 Misc Expense | 728 | 1,000 | 1,000 | |
| 2481 PC Acquisition | 142,442 | 371,065 | 40,000 | |
| 2511 Printing | 288,767 | 310,000 | 310,000 | |
| 2521 Operating Supplies | 241 | | | |
| 2522 Other Supplies | 4,216 | 9,348 | 4,000 | |
| 2523 Office Supplies & Exp | 114,197 | 80,000 | 100,000 | |
| 2524 Postage | 199,725 | 200,000 | 200,000 | |
| 2553 CSA Management Fee | 16,994 | 20,000 | 20,000 | |
| 2555 Prof/Spec Svcs - Purchased | 4,298,387 | 4,366,121 | 4,034,891 | |
| 2556 Prof/Spec Svcs - County | 776 | 2,000 | 2,000 | |
| 2568 MIS - Services | 3,370,386 | 4,323,382 | 2,614,541 | |
| 2570 Media / Video Services | 16,575 | 9,000 | 9,000 | |
| 2701 Publications & Legal Notices | | 2,000 | 2,000 | |
| 2709 Countywide System Charges | 206,268 | 179,799 | 197,631 | |
| 2727 Rents & Leases - Bldgs & Impr | 1,130,535 | 1,282,875 | 137,392 | |
| 2822 Advertising | 15 | | | |
| 2840 Special Dept Expense | 71,769 | 68,000 | 54,166 | |
| 2844 Training | 85,694 | 60,000 | 60,000 | |
| 2931 Travel & Transportation | 2,738 | 9,200 | 9,200 | |
| 2932 Mileage | 7,074 | 7,000 | 7,000 | |
| 2933 Lodging | 3,436 | 4,000 | 4,000 | |
| 2941 County Vehicle Mileage | 89,176 | 83,000 | 100,000 | |
| 2963 Program Meals | 40 | 200 | 200 | |
| 2964 Meals/Food Purchases | 1,519 | 1,500 | 1,500 | |
| 2965 Utilities | 39,745 | 69,501 | 157,817 | |
| Total Services & Supplies | \$ 11,108,485 | \$ 12,615,137 | \$ 9,380,024 | \$ |
| Other Charges | | | | |
| 3037 Subsidized Employment Program | \$ 326,354 | \$ 1,032,000 | \$ 400,000 | \$ |
| 3061 Transportation for Client | 252,314 | 300,000 | 256,330 | |
| 3062 Client Ancillary Costs | 112,342 | 170,000 | 117,016 | |
| 3551 Transfer Out A-87 Costs | 1,040,841 | 1,076,688 | 932,384 | |
| Total Other Charges | \$ 1,731,851 | \$ 2,578,688 | \$ 1,705,730 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ | \$ 30,000 | \$ 12,000 | \$ |
| Total Capital Assets | \$ | \$ 30,000 | \$ 12,000 | \$ |
| Other Financing Uses | | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | \$ 445,000 | \$ | \$ | \$ |
| 3780 Contrib to Other Funds | 26,519 | | | |
| Total Other Financing Uses | \$ 471,519 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5051 I/T-OUT Communications | \$ 5,830 | \$ 5,200 | \$ 5,200 | \$ |
| 5404 I/T-OUT Maintenance - Services | 144,875 | | | |
| 5406 I/T-OUT Maintenance - Janitorial | 100,924 | | | |
| 5550 I/T-OUT Administration | 2,042,041 | 2,180,457 | 2,286,063 | |
| 5556 I/T-OUT Professional Services | 1,525,442 | 1,633,361 | 1,508,796 | |
| 5965 I/T-OUT Utilities | 46,961 | | | |
| Total Intrafund Transfers Out | \$ 3,866,073 | \$ 3,819,018 | \$ 3,800,059 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (45,788) | \$ (60,000) | \$ (60,000) | \$ |
| Total Intrafund Transfers In | \$ (45,788) | \$ (60,000) | \$ (60,000) | \$ |
| Total Expenditures / Appropriations | \$ 38,378,742 | \$ 40,679,961 | \$ 37,837,713 | \$ |
| Net Cost | \$ 2,293,302 | \$ 3,806,458 | \$ 3,179,161 | \$ |

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Medical Clinics - 42950

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7179 Medi-Cal - Clinic | \$ 2,499,533 | \$ 2,042,642 | \$ | \$ |
| 7180 Federal Medicare - Clinic | 268,111 | 185,262 | | |
| 7223 State Aid - Family Planning | 61,706 | 41,040 | | |
| 7264 Federal Aid Medi-Cal | 339,594 | | | |
| 7299 Aid from CFHC | 145,445 | 90,261 | | |
| 7355 Other State for Health | 150 | 3,240 | | |
| Total Intergovernmental Revenue | \$ 3,314,539 | \$ 2,362,445 | \$ | \$ |
| Charges for Services | | | | |
| 8182 Health Fees | \$ 372 | \$ 268 | \$ | \$ |
| 8183 Clinic Registration Fees | 27,308 | 93,420 | | |
| 8184 Laboratory Fees | 2,673 | 1,822 | | |
| 8189 Institution Care & Services | 4,115 | 7,420 | | |
| 8199 Clinic Fees & Ins | 430,076 | 333,300 | | |
| 8218 Forms and Photocopies | 545 | 460 | | |
| Total Charges for Services | \$ 465,089 | \$ 436,690 | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 29,889 | \$ 18,029 | \$ | \$ |
| Total Miscellaneous Revenues | \$ 29,889 | \$ 18,029 | \$ | \$ |
| Total Revenue | \$ 3,809,517 | \$ 2,817,164 | \$ | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 44,577 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 2,618,240 | 2,501,120 | | |
| 1003 Extra Help | 365,046 | 359,517 | | |
| 1005 Overtime & Call Back | 2,978 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 99,590 | 129,194 | | |
| 1011 Salary Savings | | (408,895) | | |
| 1018 Taxable Meal Reimbursements | 49 | | | |
| 1300 P.E.R.S. | 581,131 | 609,074 | | |
| 1301 F.I.C.A. | 206,666 | 191,699 | | |
| 1303 Other Postemployment Benefits (OPEB) | 187,900 | 157,604 | | |
| 1310 Employee Group Ins | 476,215 | 460,842 | | |
| 1315 Workers Comp Insurance | 21,820 | 15,983 | | |
| 1320 Retired Employee Grp Ins | 247,003 | 247,933 | | |
| 1325 401 (k) Employer Match | 847 | 1,680 | | |
| Total Salaries & Benefits | \$ 4,852,062 | \$ 4,265,751 | \$ | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 112,773 | \$ 120,000 | \$ | \$ |
| 2052 Communication Services - Mobile Devices | 4,021 | 4,001 | | |
| 2085 Household Expense | 210 | | | |
| 2130 Insurance | 31,673 | 35,000 | | |
| 2140 Gen Liability Ins | 22,598 | 21,421 | | |
| 2271 Parts Installed | 103 | | | |
| 2273 Parts | 743 | 750 | | |
| 2274 Delivery & Freight Charges | 636 | 300 | | |
| 2290 Maintenance - Equipment | 19,643 | 13,000 | | |
| 2292 Maintenance - Software | 300 | 300 | | |
| 2310 Employee Benefits Systems | 54,697 | 56,484 | | |
| 2404 Maintenance Services | | 107,946 | | |
| 2406 Maintenance - Janitorial | | 177,500 | | |
| 2408 Accounting Services | 159 | 144 | | |
| 2414 Records Retention & Destruction | 446 | 75 | | |
| 2415 Campus Services-PCGC | 36,231 | 40,039 | | |
| 2422 Medical, Dental & Lab Supp | 160,311 | 200,000 | | |
| 2431 Professional Dues | 155 | 1,500 | | |
| 2439 Membership/Dues | 4,544 | 2,000 | | |
| 2456 Misc Expense | 1 | | | |
| 2481 PC Acquisition | | 22,441 | | |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Medical Clinics - 42950

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2511 Printing | 19,728 | 22,000 | | |
| 2512 Laundry/Dry Cleaning | 1,888 | 1,800 | | |
| 2521 Operating Supplies | 22 | | | |
| 2522 Other Supplies | 3,399 | 4,000 | | |
| 2523 Office Supplies & Exp | 28,472 | 30,000 | | |
| 2524 Postage | 15,732 | 12,000 | | |
| 2528 Services | 6 | | | |
| 2555 Prof/Spec Svcs - Purchased | 123,369 | 145,000 | | |
| 2556 Prof/Spec Svcs - County | 49 | | | |
| 2568 MIS - Services | 754,839 | 810,812 | | |
| 2570 Media / Video Services | 4,289 | 3,200 | | |
| 2701 Publications & Legal Notices | 2,092 | 1,000 | | |
| 2709 Countywide System Charges | 35,602 | 29,585 | | |
| 2710 Rents & Leases - Equipment | 528 | 528 | | |
| 2724 Hazard Elimination & Safety | 49 | 50 | | |
| 2727 Rents & Leases - Bldgs & Impr | 1,495 | 4,350 | | |
| 2744 Small Tools & Instruments | 4,535 | | | |
| 2840 Special Dept Expense | 1,732 | 7,000 | | |
| 2844 Training | 9,891 | 7,750 | | |
| 2931 Travel & Transportation | 941 | 3,800 | | |
| 2932 Mileage | 4,238 | 500 | | |
| 2933 Lodging | 8,370 | 1,800 | | |
| 2941 County Vehicle Mileage | 9,301 | 12,001 | | |
| 2955 Prof & Spec Serv & Med | 5,233 | 10,000 | | |
| 2964 Meals/Food Purchases | 2,635 | 1,000 | | |
| 2965 Utilities | | 61,501 | | |
| Total Services & Supplies | \$ 1,487,679 | \$ 1,972,578 | \$ | \$ |
| Other Charges | | | | |
| 3078 Support & Care Medical | \$ | \$ 10,000 | \$ | \$ |
| 3551 Transfer Out A-87 Costs | 244,056 | 298,298 | | |
| Total Other Charges | \$ 244,056 | \$ 308,298 | \$ | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 12,995 | \$ | \$ | \$ |
| Total Capital Assets | \$ 12,995 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 102,408 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 169,544 | | | |
| 5550 I/T-OUT Administration | 725,376 | 748,960 | | |
| 5553 I/T-OUT Revenue Services Charges | 1,295 | 800 | | |
| 5556 I/T-OUT Professional Services | 63,113 | 28,487 | | |
| 5965 I/T-OUT Utilities | 63,593 | | | |
| Total Intrafund Transfers Out | \$ 1,125,329 | \$ 778,247 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (5,022) | \$ | \$ | \$ |
| Total Intrafund Transfers In | \$ (5,022) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 7,717,099 | \$ 7,324,874 | \$ | \$ |
| Net Cost | \$ 3,907,582 | \$ 4,507,710 | \$ | \$ |

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Public Health - 42760

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6771 Other Licenses & Permits | \$ 10,953 | \$ 10,280 | \$ 11,130 | \$ |
| Total Licenses, Permits & Franchises | \$ 10,953 | \$ 10,280 | \$ 11,130 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6860 Forfeitures & Penalties | \$ 1,322 | \$ 1,500 | \$ 1,936 | \$ |
| Total Fines, Forfeits & Penalties | \$ 1,322 | \$ 1,500 | \$ 1,936 | \$ |
| Intergovernmental Revenue | | | | |
| 7131 State Aid Bio-Terrorism | \$ 822,804 | \$ 1,093,748 | \$ 909,223 | \$ |
| 7157 State Maternal & Child Care | 513,112 | 667,371 | 257,338 | |
| 7170 Misc Health Revenue | 599 | | | |
| 7177 State California Children Services | 19,900 | 205,000 | 23,636 | |
| 7187 State Aid Mental Health | | | 775,000 | |
| 7189 State Aid for Tobacco Prevention | 104,708 | 150,000 | 300,000 | |
| 7223 State Aid - Family Planning | 2,987 | 30,000 | 4,552 | |
| 7232 State Aid - Other | 19,175 | 19,177 | 443,163 | |
| 7248 Federal WIC Admin | | 1,713,518 | 1,103,105 | |
| 7264 Federal Aid Medi-Cal | 37,093 | 250,000 | 2,049,722 | |
| 7284 Aid from Other Counties | 141,656 | | 111,899 | |
| 7320 CCS Medi-Cal | 1,236,404 | 1,211,126 | 351,612 | |
| 7326 Federal - Other | | | 894,904 | |
| 7333 State Aid - AIDS Grant | 14,434 | 13,284 | 13,284 | |
| 7353 Federal Aid for EPSDT | 479,327 | 625,051 | 383,453 | |
| 7355 Other State for Health | 248,439 | 54,560 | 282,367 | |
| 7371 State Aid - Adolescent Family Life | 70,152 | 75,000 | | |
| 7400 '91 REALIGN BASE - SALES TAX | 3,292,639 | 4,091,516 | 5,555,852 | |
| 7401 '91 REALIGN BASE - VLF | 1,662,028 | 2,061,469 | 1,729,174 | |
| 7402 '91 REALIGN GROWTH - SALES TAX | 29,868 | | | |
| 7403 '91 REALIGN GROWTH - VLF | 59,610 | | | |
| 7414 State Aid Immunization | 107,788 | 186,539 | 111,539 | |
| Total Intergovernmental Revenue | \$ 8,862,723 | \$ 12,447,359 | \$ 15,299,823 | \$ |
| Charges for Services | | | | |
| 8116 NSF & Misc Fees | \$ 30 | \$ 100 | \$ 30 | \$ |
| 8142 Recording Fees | 149 | 500 | 230 | |
| 8157 Recording Fees Vital Statistics | 370,501 | 336,000 | 301,883 | |
| 8182 Health Fees | 1,636 | 2,500 | 1,424 | |
| 8184 Laboratory Fees | 93,944 | 91,000 | 93,944 | |
| 8190 Public Hlth Lab Services | 14,079 | 28,185 | 27,574 | |
| Total Charges for Services | \$ 480,339 | \$ 458,285 | \$ 425,085 | \$ |
| Miscellaneous Revenues | | | | |
| 8746 Grants-Private Funds | \$ 106,876 | \$ | \$ 208,829 | \$ |
| Total Miscellaneous Revenues | \$ 106,876 | \$ | \$ 208,829 | \$ |
| Total Revenue | \$ 9,462,213 | \$ 12,917,424 | \$ 15,946,803 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 9,534 | \$ 29,998 | \$ | \$ |
| 1002 Salaries and Wages | 3,742,726 | 5,538,899 | 6,636,344 | |
| 1003 Extra Help | 325,489 | 698,865 | 325,000 | |
| 1005 Overtime & Call Back | 7,995 | | 52,180 | |
| 1006 Sick Leave Payoff | 2,400 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 199,692 | 296,277 | 351,815 | |
| 1011 Salary Savings | | (564,425) | (565,528) | |
| 1018 Taxable Meal Reimbursements | 246 | 601 | 1,685 | |
| 1300 P.E.R.S. | 878,053 | 1,352,150 | 1,676,045 | |
| 1301 F.I.C.A. | 308,157 | 616,686 | 525,219 | |
| 1303 Other Postemployment Benefits (OPEB) | 281,170 | 382,690 | 471,090 | |
| 1310 Employee Group Ins | 644,328 | 968,207 | 1,325,494 | |
| 1315 Workers Comp Insurance | 73,518 | 64,432 | 35,566 | |
| 1320 Retired Employee Grp Ins | 297,693 | 348,226 | 325,795 | |
| 1325 401 (k) Employer Match | 1,491 | 3,751 | 5,251 | |

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Public Health - 42760

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Salaries & Benefits | \$ 6,772,492 | \$ 9,736,357 | \$ 11,165,956 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 7,020 | \$ 7,020 | \$ 7,020 | \$ |
| 2051 Communication Services - Telephone | 111,750 | 144,999 | 133,754 | |
| 2052 Communication Services - Mobile Devices | 17,402 | 15,000 | 31,225 | |
| 2068 Food | | 200 | 8 | |
| 2085 Household Expense | 444 | 100 | 145 | |
| 2130 Insurance | 2,112 | 3,002 | 28,000 | |
| 2140 Gen Liability Ins | 11,929 | 15,232 | 15,441 | |
| 2271 Parts Installed | 12,869 | | | |
| 2273 Parts | 7 | 250 | | |
| 2274 Delivery & Freight Charges | 8,619 | 5,570 | 10,837 | |
| 2290 Maintenance - Equipment | 53,545 | 92,021 | 55,096 | |
| 2291 Maintenance - Computer Equip | | 3,100 | | |
| 2292 Maintenance - Software | 9,046 | 3,980 | 24,965 | |
| 2310 Employee Benefits Systems | 79,143 | 114,385 | 112,539 | |
| 2404 Maintenance Services | | 127,520 | 131,119 | |
| 2406 Maintenance - Janitorial | | 103,867 | 105,943 | |
| 2415 Campus Services-PCGC | 38,451 | 49,267 | 68,514 | |
| 2422 Medical, Dental & Lab Supp | 205,605 | 316,500 | 208,367 | |
| 2428 Laboratory Supplies | 2,568 | 4,000 | 1,734 | |
| 2431 Professional Dues | 2,894 | 5,999 | 4,608 | |
| 2439 Membership/Dues | 6,662 | 7,500 | 8,113 | |
| 2456 Misc Expense | 294 | | 58 | |
| 2481 PC Acquisition | 55,922 | 79,538 | 112,309 | |
| 2511 Printing | 63,122 | 61,599 | 58,286 | |
| 2512 Laundry/Dry Cleaning | 1,204 | 1,250 | 964 | |
| 2521 Operating Supplies | 247 | | | |
| 2522 Other Supplies | 3,092 | 10,799 | 32,217 | |
| 2523 Office Supplies & Exp | 42,312 | 39,999 | 41,982 | |
| 2524 Postage | 37,965 | 39,287 | 41,452 | |
| 2528 Services | 835 | | | |
| 2555 Prof/Spec Svcs - Purchased | 405,106 | 230,999 | 2,163,330 | |
| 2556 Prof/Spec Svcs - County | 13,349 | 13,284 | 14,007 | |
| 2568 MIS - Services | 338,004 | 362,106 | 505,767 | |
| 2570 Media / Video Services | | 1,666 | 1,485 | |
| 2701 Publications & Legal Notices | 1,602 | | 614 | |
| 2709 Countywide System Charges | 40,192 | 39,149 | 47,281 | |
| 2727 Rents & Leases - Bldgs & Impr | 38,496 | 129,989 | 25,270 | |
| 2822 Advertising | | | 35,006 | |
| 2840 Special Dept Expense | 60,402 | 110,000 | 16,320 | |
| 2844 Training | 18,675 | 18,150 | 18,540 | |
| 2931 Travel & Transportation | 4,012 | 2,500 | 4,711 | |
| 2932 Mileage | 4,421 | 3,003 | 17,156 | |
| 2933 Lodging | 10,581 | 5,500 | 7,046 | |
| 2941 County Vehicle Mileage | 65,083 | 60,003 | 67,446 | |
| 2955 Prof & Spec Serv & Med | 717 | 200 | | |
| 2963 Program Meals | 4,078 | 200 | | |
| 2964 Meals/Food Purchases | 5,149 | 4,100 | 2,212 | |
| 2965 Utilities | 973 | 96,174 | 99,196 | |
| 3598 Emergency Medical Services | 14,868 | 15,000 | 15,016 | |
| Total Services & Supplies | \$ 1,800,767 | \$ 2,344,007 | \$ 4,275,099 | \$ |
| Other Charges | | | | |
| 3061 Transportation for Client | \$ 4,582 | \$ 1,500 | \$ | \$ |
| 3062 Client Ancillary Costs | 1,091 | 200 | 139 | |
| 3080 Support & Care of Persons | 22,297 | 150,000 | 150,000 | |
| 3551 Transfer Out A-87 Costs | 236,521 | 137,562 | 217,828 | |
| Total Other Charges | \$ 264,491 | \$ 289,262 | \$ 367,967 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 43,883 | \$ 95,000 | \$ 142,500 | \$ |
| Total Capital Assets | \$ 43,883 | \$ 95,000 | \$ 142,500 | \$ |

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

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Public Health - 42760

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 94,558 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 77,761 | | | |
| 5550 I/T-OUT Administration | 974,501 | 773,230 | 984,099 | |
| 5556 I/T-OUT Professional Services | 94,952 | 79,293 | 6,140 | |
| 5965 I/T-OUT Utilities | 72,383 | | | |
| Total Intrafund Transfers Out | \$ 1,314,155 | \$ 852,523 | \$ 990,239 | \$ |
| Misc | | | | |
| 9041 Cost Allocation In/Out | \$ | \$ | \$ | \$ |
| Total Misc | \$ | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (55,909) | \$ (30,000) | \$ (45,957) | \$ |
| 5008 I/T-IN County Office Bldg Fund | (25) | | | |
| 5011 I/T-IN Public Safety Fund | (76,606) | (120,000) | | |
| Total Intrafund Transfers In | \$ (132,540) | \$ (150,000) | \$ (45,957) | \$ |
| Total Expenditures / Appropriations | \$ 10,063,248 | \$ 13,167,149 | \$ 16,895,804 | \$ |
| Net Cost | \$ 601,035 | \$ 249,725 | \$ 949,001 | \$ |

Budget Unit Placer County Housing Authority Fund - 103
 Function Public Protection
 Activity Housing Assistance Services - 53010

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 4,135 | \$ 5,000 | \$ 5,300 | \$ |
| 6970 Investment Income | 399 | 200 | | |
| Total Rev from Use of Money & Property | \$ 4,534 | \$ 5,200 | \$ 5,300 | \$ |
| Intergovernmental Revenue | | | | |
| 7265 Federal Aid Section 8 Housing | \$ 1,945,051 | \$ 2,175,000 | \$ 2,276,512 | \$ |
| 7292 Aid from Other Governmental Agencies | 53,378 | | 29,348 | |
| Total Intergovernmental Revenue | \$ 1,998,429 | \$ 2,175,000 | \$ 2,305,860 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ | \$ 78,104 | \$ 50,000 | \$ |
| Total Other Financing Sources | \$ | \$ 78,104 | \$ 50,000 | \$ |
| Total Revenue | \$ 2,002,963 | \$ 2,258,304 | \$ 2,361,160 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 127,653 | \$ 184,653 | \$ 137,257 | \$ |
| 1005 Overtime & Call Back | 291 | | 500 | |
| 1010 Cafeteria Plans (Non-PERS) | 7,630 | 10,179 | 8,047 | |
| 1300 P.E.R.S. | 29,213 | 46,613 | 34,606 | |
| 1301 F.I.C.A. | 10,919 | 14,914 | 10,516 | |
| 1303 Other Postemployment Benefits (OPEB) | 11,261 | 15,900 | 10,942 | |
| 1310 Employee Group Ins | 9,380 | 8,991 | 8,578 | |
| 1315 Workers Comp Insurance | 301 | 400 | 311 | |
| 1320 Retired Employee Grp Ins | 23,814 | 21,956 | 21,736 | |
| 1325 401 (k) Employer Match | | 112 | 23 | |
| Total Salaries & Benefits | \$ 220,462 | \$ 303,718 | \$ 232,516 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 3,750 | \$ 5,000 | \$ 4,500 | \$ |
| 2140 Gen Liability Ins | 2,054 | 2,547 | 4,940 | |
| 2274 Delivery & Freight Charges | 110 | | 120 | |
| 2292 Maintenance - Software | | 11,000 | | |
| 2310 Employee Benefits Systems | 2,998 | 3,203 | 2,976 | |
| 2404 Maintenance Services | | 3,159 | 3,628 | |
| 2406 Maintenance - Janitorial | | 4,351 | 1,694 | |
| 2415 Campus Services-PCGC | | 2,693 | 914 | |
| 2439 Membership/Dues | 2,554 | 2,000 | 2,700 | |
| 2481 PC Acquisition | | | 1,371 | |
| 2511 Printing | 219 | 700 | 700 | |
| 2524 Postage | 2,988 | 3,200 | 3,200 | |
| 2550 Administration | 1,831 | | 4,233 | |
| 2556 Prof/Spec Svcs - County | 68 | | 73 | |
| 2568 MIS - Services | 16,629 | 13,560 | 24,427 | |
| 2701 Publications & Legal Notices | 471 | 630 | 630 | |
| 2709 Countywide System Charges | 5,672 | 5,996 | 6,849 | |
| 2840 Special Dept Expense | 34 | 2,300 | 2,800 | |
| 2844 Training | 995 | 1,500 | 1,500 | |
| 2931 Travel & Transportation | | 100 | 100 | |
| 2932 Mileage | | 200 | 200 | |
| 2941 County Vehicle Mileage | 3,356 | 4,300 | 3,700 | |
| 2964 Meals/Food Purchases | | 200 | 200 | |
| 2965 Utilities | | 2,251 | 798 | |
| Total Services & Supplies | \$ 43,729 | \$ 68,890 | \$ 72,253 | \$ |
| Other Charges | | | | |
| 3079 Support & Care Rent | \$ 1,868,981 | \$ 1,920,000 | \$ 2,069,760 | \$ |
| 3080 Support & Care of Persons | 35,183 | 37,500 | | |
| 3551 Transfer Out A-87 Costs | 11,683 | 14,066 | 35,716 | |
| Total Other Charges | \$ 1,915,847 | \$ 1,971,566 | \$ 2,105,476 | \$ |
| Intrafund Transfers Out | | | | |
| 5550 I/T-OUT Administration | \$ 40,191 | \$ 108,018 | \$ 46,126 | \$ |
| 5556 I/T-OUT Professional Services | 179 | | | |

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

Budget Unit Placer County Housing Authority Fund - 103
 Function Public Protection
 Activity Housing Assistance Services - 53010

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Intrafund Transfers Out | \$ 40,370 | \$ 108,018 | \$ 46,126 | \$ |
| Total Expenditures / Appropriations | \$ 2,220,408 | \$ 2,452,192 | \$ 2,456,371 | \$ |
| Net Cost | \$ 217,445 | \$ 193,888 | \$ 95,211 | \$ |

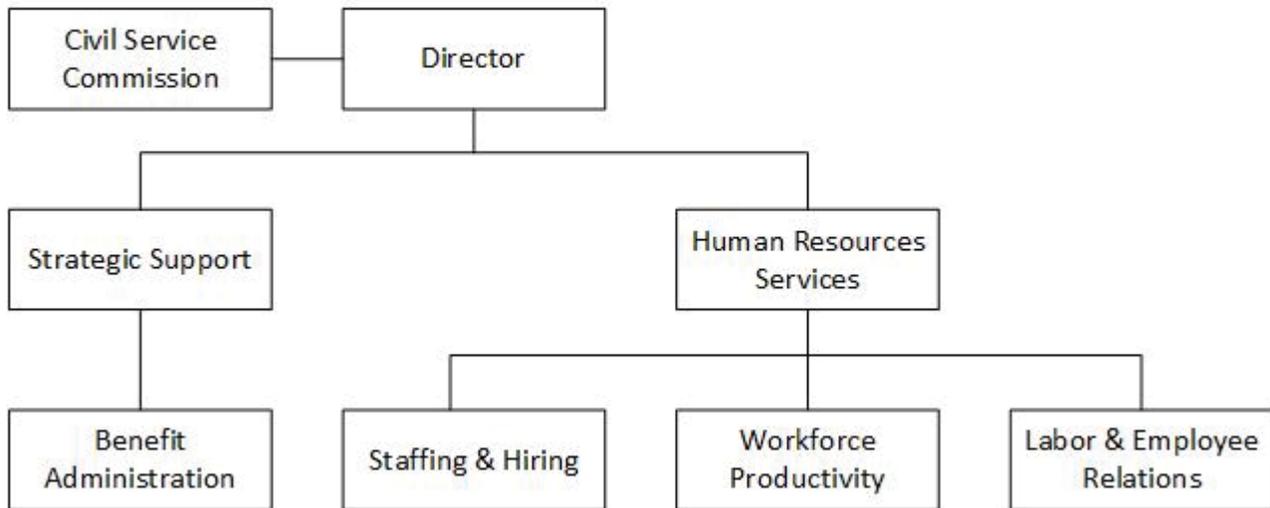
Human Resources

| HUMAN RESOURCES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | HUMAN RESOURCES DIRECTOR | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Employee Benefits Admin/Overhead | 462,598 | | | | |
| Human Resource Services Admin/Overhead | 676,999 | | | | |
| Labor & Employee Relations | 115,179 | 548,417 | 590,625 | 570,595 | |
| Staffing & Hiring | 947,063 | 1,183,886 | 1,287,148 | 1,233,413 | |
| Workforce Productivity | 814,825 | 2,625,191 | 2,990,205 | 2,990,366 | |
| 10500 Human Resource Services | 3,016,664 | 4,357,494 | 4,867,978 | 4,794,374 | 10.03% |
| INTERNAL SERVICE FUNDS | | | | | |
| Employee Benefits Admin/Overhead | 738,688 | 5,279,920 | | | |
| Human Resource & Benefit Administration | 11,008,004 | | 6,925,644 | 7,025,512 | |
| 02150 Employee Benefits - Fund 250/150 | 11,746,692 | 5,279,920 | 6,925,644 | 7,025,512 | 33.06% |
| 02850 Dental & Vision Insurance - Fund 270/850 | 4,400,764 | 4,634,554 | 4,621,694 | 4,587,260 | -1.02% |
| 06220 State Unempl Insurance - Fund 270/500 | 290,825 | 310,100 | 322,785 | 314,696 | 1.48% |
| 09810 Workers Comp Insurance - Fund 270/810 | 4,577,019 | 3,643,208 | 4,410,394 | 3,986,706 | 9.43% |
| TOTAL INTERNAL SERVICE FUNDS | 21,015,300 | 13,867,782 | 16,280,517 | 15,914,174 | 14.76% |
| TOTAL ALL FUNDS | 24,031,964 | 18,225,276 | 21,148,495 | 20,708,548 | 13.63% |
| FUNDED POSITIONS | | | | | |
| 100-10500 Human Resource Services | 23 | 28 | 28 | 28 | |
| 250-02150 Employee Benefits | 15 | 21 | 22 | 22 | |
| TOTAL FUNDED POSITIONS | 38 | 49 | 50 | 50 | 2.04% |
| TOTAL ALLOCATED POSITIONS | 38 | 50 | 50 | 50 | 0.00% |

Mission Statement

The Human Resources Department delivers innovative services as a strategic partner, empowering County departments to deliver exemplary services to our residents, visitors and employees.

Human Resources



10500 – HUMAN RESOURCE SERVICES Administration and Financial System

Purpose: The Human Resource Services division’s purpose is to provide dedicated services in the areas of staffing and hiring, human resources, workforce productivity, and labor and employee relations support for Placer County and its employees.

FY 2017-18 Highlights: The primary initiative for FY 2017-18 will be the continued development and implementation of the Human Resource’s Strategic Plan with an overarching goal of creating a full-service human resources department focusing on process improvements; technological enhancements; fostering a continuous learning environment; attracting, developing and retaining a qualified workforce; and maintaining positive employee and labor relationships. The countywide wellness program will be expanded to encourage employees to adopt behaviors that promote health and wellness, improving quality of life and creating a healthy workforce. Learning and Development program enhancements will be implemented based on the results of the recent Training Needs Assessment to increase training and career development opportunities. Increased use of social media, active participation in job fairs, and roll-out of the student intern program will also be a hallmark for the coming fiscal year.

Major Budget Adjustment(s):

- Increase in Professional Services of \$266,805 for investigative services, learning and development, pre-employment physicals, and recruitment services.
- Increase in Salaries and Benefits of \$197,214 related to the reclassification of an administrative technician to a personnel analyst.

PBB PROGRAMS – HUMAN RESOURCE SERVICES

Staffing and Hiring – Partner with departments to identify staffing needs and recruit the most qualified candidates by promoting Placer County as an employer of choice and to retain a productive and efficient workforce.

Program Attributes: As a strategic partner, work with departments to conduct organizational and staffing analysis including succession planning for key/critical positions. Anticipate conducting approximately 175 recruitments and exams, certifying more than 400 eligible lists while maintaining nearly 300, conducting approximately 30 classification studies, and monitoring 75 positions working out-of-class.

Program Cost: \$1,233,413

Workforce Productivity – Provide comprehensive human resources expertise, solutions and support to department managers by building and maintaining a productive workforce through effective performance management and staff development efforts. Promote employee engagement activities to build an effective workforce, and enhance learning and development efforts that create career development opportunities.

Program Attributes: Implementation of an enhanced software application for performance appraisals will contribute to an engaged workforce that recognizes the value of their performance as contributing to the County's overall goals and objectives. Expanded curricula to provide career development are also anticipated in the coming fiscal year.

Program Cost: \$2,990,366

Labor and Employee Relations – Manage collective bargaining activities including contract negotiations with the County's bargaining units. Employ a collaborative approach in employee/employer relations between management and labor including resolution of employee matters.

Program Attributes: In preparation of the upcoming labor negotiations with the County's largest represented employee group, a full review of policies and practices, as impacted by state and federal legislation and as vetted with management stakeholders, will be conducted. Additionally, the Labor and Employee Relations program will be evaluated and updated as necessary.

Program Cost: \$570,595

02150 – EMPLOYEE BENEFITS (Internal Service Fund) Administration and Financial System

Purpose: Support a highly qualified and engaged workforce by funding and administering comprehensive, cost effective benefit options related to retirement, insurances, and employee assistance programs for Placer County.

FY 2017-18 Highlights: The Strategic Support division of Human Resources partners with third party administrators to provide professional benefit administration that supports Placer County employees and their families. Benefits are administered with a high degree of oversight and accountability to ensure programs such as deferred compensation, COBRA, Affordable Care Act and other mandated benefit programs are in compliance with federal and state regulations.

Major Budget Adjustment(s):

- Increase in Employee Paid Sick Leave of \$1,462,554 for pending and known retirements.

PBB PROGRAMS – EMPLOYEE BENEFITS

Human Resource and Benefit Administration - Administer the County's benefit programs in the most cost effective manner by monitoring current services, evaluating the value of current benefit providers and reviewing opportunities for greater efficiencies.

Program Attributes: Coordination and administration of the County's benefit programs supporting the County's approximately 2500 employees, their dependents, and retirees. Benefit programs include health, dental, vision, unemployment, workers compensation, and a variety of others. Self-insured dental, vision, unemployment, and workers compensation are administered by staff supported by contracts with benefit

Human Resources

providers and third party administrators, and collected premiums and payroll deductions are used to pay claims through the self-insurance funds. On an ongoing basis, the department monitors the various benefit plans and funding to ensure alignment of services and costs.

Program Cost: \$7,025,512

06220 – UNEMPLOYMENT INSURANCE FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured unemployment insurance program.

Major Budget Adjustment(s):

- None.

02850 – DENTAL & VISION FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured dental and vision insurance programs.

Major Budget Adjustment(s):

- None.

09810 – WORKERS COMPENSATION FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured workers compensation insurance program.

Major Budget Adjustment(s):

- Increase in Other Charges of \$300,000 for Judgments and Damages expenditures.

Budget Unit **General Fund - 100**
 Function
 Activity **Human Resource Services - 10500**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8248 Personnel Services | \$ 19,908 | \$ 44,854 | \$ 10,200 | \$ |
| 8527 Transfer In A-87 Costs | 2,429,964 | 3,486,358 | 3,957,743 | |
| Total Charges for Services | \$ 2,449,872 | \$ 3,531,212 | \$ 3,967,943 | \$ |
| Total Revenue | \$ 2,449,872 | \$ 3,531,212 | \$ 3,967,943 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 137,486 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 1,844,732 | 2,313,022 | 2,406,909 | |
| 1003 Extra Help | 13,466 | | | |
| 1005 Overtime & Call Back | 1,860 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 54,631 | 69,647 | 73,563 | |
| 1011 Salary Savings | | (10,059) | | |
| 1018 Taxable Meal Reimbursements | (12) | 200 | 500 | |
| 1300 P.E.R.S. | 526,615 | 706,968 | 712,523 | |
| 1301 F.I.C.A. | 138,097 | 171,131 | 177,219 | |
| 1303 Other Postemployment Benefits (OPEB) | 127,595 | 151,998 | 155,125 | |
| 1310 Employee Group Ins | 285,798 | 373,683 | 395,541 | |
| 1315 Workers Comp Insurance | 15,182 | 18,078 | 40,962 | |
| 1320 Retired Employee Grp Ins | 138,419 | 143,600 | 173,457 | |
| 1325 401 (k) Employer Match | 14,748 | 21,150 | 20,835 | |
| Total Salaries & Benefits | \$ 3,298,617 | \$ 3,959,418 | \$ 4,156,634 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 36,922 | \$ 49,444 | \$ 41,100 | \$ |
| 2052 Communication Services - Mobile Devices | 2,609 | 3,517 | 3,517 | |
| 2068 Food | 883 | 1,900 | 1,900 | |
| 2140 Gen Liability Ins | 18,874 | 6,129 | 6,323 | |
| 2291 Maintenance - Computer Equip | 1,833 | 11,000 | 2,000 | |
| 2310 Employee Benefits Systems | 34,942 | 45,874 | 43,677 | |
| 2404 Maintenance Services | (3,946) | 39,146 | 54,448 | |
| 2406 Maintenance - Janitorial | | 28,084 | 34,644 | |
| 2415 Campus Services-PCGC | | 5,767 | 8,401 | |
| 2439 Membership/Dues | 3,883 | 11,453 | 11,674 | |
| 2481 PC Acquisition | 3,129 | 15,404 | 26,501 | |
| 2511 Printing | 15,733 | 29,099 | 31,711 | |
| 2522 Other Supplies | 498 | 39,200 | 2,000 | |
| 2523 Office Supplies & Exp | 6,350 | 13,000 | 13,000 | |
| 2524 Postage | 2,368 | 6,507 | 6,507 | |
| 2550 Administration | 57 | | | |
| 2554 Commissioner's Fees | 7,600 | 11,000 | 11,000 | |
| 2555 Prof/Spec Svcs - Purchased | 248,745 | 390,695 | 657,501 | |
| 2556 Prof/Spec Svcs - County | 953 | 873 | 971 | |
| 2568 MIS - Services | 73,120 | 115,283 | 120,079 | |
| 2570 Media / Video Services | 450 | | 2,000 | |
| 2701 Publications & Legal Notices | 741 | 150 | | |
| 2709 Countywide System Charges | 14,385 | 15,354 | 15,879 | |
| 2822 Advertising | 2,046 | | 8,000 | |
| 2838 Special Dept Expense-1099 Reportable | 392 | | | |
| 2840 Special Dept Expense | 8,615 | 91,500 | 94,374 | |
| 2842 Tuition Reimbursement | | 25,000 | 25,000 | |
| 2844 Training | 11,594 | 194,133 | 185,247 | |
| 2860 Library Materials | | 2,500 | 2,500 | |
| 2931 Travel & Transportation | 812 | 3,160 | 4,700 | |
| 2932 Mileage | 4,848 | 8,225 | 8,411 | |
| 2933 Lodging | 1,844 | 6,550 | 7,949 | |
| 2941 County Vehicle Mileage | 502 | 1,201 | 1,201 | |
| 2964 Meals/Food Purchases | 972 | 1,943 | 3,452 | |
| 2965 Utilities | | 29,966 | 40,436 | |
| Total Services & Supplies | \$ 501,754 | \$ 1,203,057 | \$ 1,476,103 | \$ |

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

Budget Unit **General Fund - 100**
 Function
 Activity **Human Resource Services - 10500**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Capital Assets | | | | |
| 4451 Equipment | \$ | \$ 16,000 | \$ | \$ |
| Total Capital Assets | \$ | \$ 16,000 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 50,573 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 12,142 | | | |
| 5556 I/T-OUT Professional Services | 27,517 | 33,937 | 29,918 | |
| 5965 I/T-OUT Utilities | 23,613 | | | |
| Total Intrafund Transfers Out | \$ 113,845 | \$ 33,937 | \$ 29,918 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (897,549) | \$ (854,918) | \$ (868,281) | \$ |
| Total Intrafund Transfers In | \$ (897,549) | \$ (854,918) | \$ (868,281) | \$ |
| Total Expenditures / Appropriations | \$ 3,016,667 | \$ 4,357,494 | \$ 4,794,374 | \$ |
| Net Cost | \$ 566,795 | \$ 826,282 | \$ 826,431 | \$ |

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

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Employee Benefits - 150 |
| Activity | Employee Benefits - 2150 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8248 Personnel Services | 3,690,980 | 4,952,965 | 5,042,024 | |
| 8295 FSA Reimbursement | 230,042 | | 237,893 | |
| 8795 Employer Share - Workmans Comp Ins | | 195,025 | | |
| 8798 Contrib. Retiree Health Reimb Program | 2,458,103 | | 1,507,554 | |
| Total Operating Revenues | \$ 6,379,125 | \$ 5,147,990 | \$ 6,787,471 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 6,075,839 | 45,000 | 1,507,554 | |
| 1002 Salaries and Wages | 1,029,664 | 1,674,044 | 1,729,919 | |
| 1003 Extra Help | | 60,084 | | |
| 1004 Accr Compensated Leave | 93,695 | | | |
| 1005 Overtime & Call Back | 2,987 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 38,310 | 54,204 | 56,706 | |
| 1300 P.E.R.S. | 490,980 | 718,591 | 808,874 | |
| 1301 F.I.C.A. | 77,070 | 136,225 | 131,575 | |
| 1303 Other Postemployment Benefits (OPEB) | 81,866 | 116,670 | 117,969 | |
| 1308 PERS Pension Expense | (60,830) | | | |
| 1309 OPEB Expense | (430,912) | | | |
| 1310 Employee Group Ins | 222,654 | 330,789 | 392,617 | |
| 1315 Workers Comp Insurance | 2,323 | 9,377 | 4,316 | |
| 1320 Retired Employee Grp Ins | 174,296 | 187,657 | | |
| 1321 Retiree Dental Insurance | 932,902 | 902,400 | 987,396 | |
| 1325 401 (k) Employer Match | 9,300 | 15,735 | 16,415 | |
| 2051 Communication Services - Telephone | 11,985 | 14,250 | 9,840 | |
| 2052 Communication Services - Mobile Devices | 1,385 | 3,587 | 3,587 | |
| 2140 Gen Liability Ins | 16,036 | 12,826 | 23,642 | |
| 2291 Maintenance - Computer Equip | 1,152 | 1,200 | 1,200 | |
| 2292 Maintenance - Software | | 52,815 | 53,315 | |
| 2310 Employee Benefits Systems | | 3,061 | 55,061 | |
| 2404 Maintenance Services | 27,179 | 34,362 | 25,040 | |
| 2406 Maintenance - Janitorial | 8,096 | 17,870 | 10,904 | |
| 2431 Professional Dues | 250 | 1,500 | 1,500 | |
| 2439 Membership/Dues | 1,369 | 2,900 | 3,650 | |
| 2481 PC Acquisition | 2,814 | 6,900 | 16,700 | |
| 2511 Printing | 9,599 | 14,000 | 14,000 | |
| 2522 Other Supplies | 799 | 8,000 | 1,500 | |
| 2523 Office Supplies & Exp | 4,537 | 9,200 | 8,000 | |
| 2524 Postage | 7,637 | 8,920 | 8,019 | |
| 2543 Investigators | | 4,000 | 4,000 | |
| 2555 Prof/Spec Svcs - Purchased | 197,478 | 199,881 | 267,184 | |
| 2556 Prof/Spec Svcs - County | 18,849 | 5,983 | 20,255 | |
| 2568 MIS - Services | 86,762 | 94,316 | 77,438 | |
| 2570 Media / Video Services | 45 | | 500 | |
| 2701 Publications & Legal Notices | | 2,000 | | |
| 2709 Countywide System Charges | 15,130 | 19,241 | 32,692 | |
| 2838 Special Dept Expense-1099 Reportable | 151 | | | |
| 2840 Special Dept Expense | 133,143 | 146,654 | 48,817 | |
| 2844 Training | 2,457 | 28,447 | 22,947 | |
| 2862 Landfill Dump Fee | | 6,038 | | |
| 2866 FSA Expenses | 244,315 | 195,025 | 237,893 | |
| 2868 FSA Admin Fee | 5,752 | | 4,500 | |
| 2931 Travel & Transportation | 133 | 1,975 | 2,800 | |
| 2932 Mileage | 1,290 | 2,080 | 4,010 | |
| 2933 Lodging | 766 | 5,500 | 8,500 | |
| 2941 County Vehicle Mileage | 118 | 3,357 | 3,357 | |
| 2964 Meals/Food Purchases | 477 | 1,612 | 2,064 | |
| 2965 Utilities | 13,588 | 21,444 | 17,528 | |
| 2966 Drug & Alcohol Testing | | 200 | 200 | |
| Total Operating Expenses | \$ 9,553,436 | \$ 5,179,920 | \$ 6,743,984 | \$ |
| Operating Income (Loss) | \$ (3,174,311) | \$ (31,930) | \$ 43,487 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | | (281,528) | |
| 6950 Interest | 2,736 | | 20,000 | |

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

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Employee Benefits - 150 |
| Activity | Employee Benefits - 2150 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 6970 Investment Income | 1,113 | | | |
| 8769 R&R Clearing - Insurance Premiums | 964 | | 1,000 | |
| 8779 Contributions from General Fund | 400,000 | 210,798 | 54,083 | |
| 8780 Contributions from Other Funds | 56,101 | 100,000 | 237,841 | |
| Total Non-Operating Revenue (Expenses) | \$ 460,914 | \$ 310,798 | \$ 31,396 | \$ |
| Income Before Capital Contributions and Transfers | \$ (2,713,397) | \$ 278,868 | \$ 74,883 | \$ |
| 3775 Operating Transfer Out | (2,193,256) | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | | (100,000) | | |
| 8954 Operating Transfers In | 3,600,000 | | | |
| Change in Net Assets | \$ (1,306,653) | \$ 178,868 | \$ 74,883 | \$ |
| Net Assets - Beginning Balance | | (1,306,653) | (1,127,785) | |
| Net Assets - Ending Balance | \$ (1,306,653) | \$ (1,127,785) | \$ (1,052,902) | \$ |

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

| | |
|----------|----------------------------------|
| Fund | Self Insurance Fund - 270 |
| Subfund | Dental & Vision Insurance - 850 |
| Activity | Dental & Vision Insurance - 2850 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8784 Contrib Dental Ins Prem-COBRA | 28,753 | 45,188 | 45,640 | |
| 8785 Contrib Dental Insurance Premium | 2,832,440 | 2,715,089 | 2,796,542 | |
| 8786 Contrib Vision Insurance Premium | 527,797 | 414,431 | 426,864 | |
| 8787 Contrib Vision Insur Premium-COBRA | 32,341 | 23,630 | 25,537 | |
| 8788 Contrib Dental Ins Premium-Leave | 1,411 | 4,000 | 4,000 | |
| 8789 Contrib Vision Ins Premium-Leave | 517 | 1,687 | 1,687 | |
| 8797 Cont Dental Prem - Retirees | 1,190,090 | 996,933 | 987,396 | |
| Total Operating Revenues | \$ 4,613,349 | \$ 4,200,958 | \$ 4,287,666 | \$ |
| Operating Expenses | | | | |
| 2140 Gen Liability Ins | 3,310 | | 3,668 | |
| 2310 Employee Benefits Systems | | | | |
| 2550 Administration | 75,780 | 78,000 | 20,000 | |
| 2555 Prof/Spec Svcs - Purchased | 367,099 | 389,315 | 408,781 | |
| 2556 Prof/Spec Svcs - County | | 2,000 | 500 | |
| 2709 Countywide System Charges | 9,835 | 9,835 | 12,544 | |
| 3923 Employee Claims | 3,926,040 | 4,115,554 | 4,115,554 | |
| Total Operating Expenses | \$ 4,382,064 | \$ 4,594,704 | \$ 4,561,047 | \$ |
| Operating Income (Loss) | \$ 231,285 | \$ (393,746) | \$ (273,381) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (18,701) | (39,850) | (26,213) | |
| 6950 Interest | 5,547 | 12,293 | 6,793 | |
| 6970 Investment Income | 4,108 | 700 | | |
| Total Non-Operating Revenue (Expenses) | \$ (9,046) | \$ (26,857) | \$ (19,420) | \$ |
| Income Before Capital Contributions and Transfers | \$ 222,239 | \$ (420,603) | \$ (292,801) | \$ |
| Change in Net Assets | \$ 222,239 | \$ (420,603) | \$ (292,801) | \$ |
| Net Assets - Beginning Balance | 400,599 | 622,837 | 202,234 | |
| Net Assets - Ending Balance | \$ 622,837 | \$ 202,234 | \$ (90,567) | \$ |

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

| | |
|----------|------------------------------------|
| Fund | Self Insurance Fund - 270 |
| Subfund | State Unemployment Insurance - 500 |
| Activity | State Unempl Insurance - 6220 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8794 Employer Share - State Unemployment Ins | 380,913 | | 107,652 | |
| Total Operating Revenues | \$ 380,913 | \$ | \$ 107,652 | \$ |
| Operating Expenses | | | | |
| 2140 Gen Liability Ins | | | 242 | |
| 2310 Employee Benefits Systems | | | | |
| 2550 Administration | 3,863 | 5,000 | 10,000 | |
| 2555 Prof/Spec Svcs - Purchased | 1,643 | 4,000 | 1,700 | |
| 2556 Prof/Spec Svcs - County | | 4,000 | 4,000 | |
| 2709 Countywide System Charges | | 820 | 829 | |
| 3923 Employee Claims | 307,196 | 300,000 | 300,000 | |
| Total Operating Expenses | \$ 312,702 | \$ 313,820 | \$ 316,771 | \$ |
| Operating Income (Loss) | \$ 68,211 | \$ (313,820) | \$ (209,119) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (22,640) | 3,720 | 2,075 | |
| 3935 Contingencies-Judgement and Damages | 44,517 | | | |
| 6950 Interest | 6,825 | 3,250 | 3,250 | |
| 6970 Investment Income | 3,642 | 300 | | |
| Total Non-Operating Revenue (Expenses) | \$ 32,344 | \$ 7,270 | \$ 5,325 | \$ |
| Income Before Capital Contributions and Transfers | \$ 100,555 | \$ (306,550) | \$ (203,794) | \$ |
| Change in Net Assets | \$ 100,555 | \$ (306,550) | \$ (203,794) | \$ |
| Net Assets - Beginning Balance | 373,326 | 473,881 | 167,331 | |
| Net Assets - Ending Balance | \$ 473,881 | \$ 167,331 | \$ (36,463) | \$ |

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

| | |
|----------|--------------------------------------|
| Fund | Self Insurance Fund - 270 |
| Subfund | Workers Compensation Insurance - 810 |
| Activity | Workers Comp Insurance - 9810 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8215 Administrative Support Services | 84,404 | | | |
| 8761 Insurance Refunds | 171,931 | 200,000 | 200,000 | |
| Total Operating Revenues | \$ 256,335 | \$ 200,000 | \$ 200,000 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 7,734 | | | |
| 1002 Salaries and Wages | 459,390 | | | |
| 1004 Accr Compensated Leave | 220 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 12,103 | | | |
| 1300 P.E.R.S. | 139,557 | | | |
| 1301 F.I.C.A. | 34,084 | | | |
| 1303 Other Postemployment Benefits (OPEB) | 28,063 | | | |
| 1308 PERS Pension Expense | (36,910) | | | |
| 1309 OPEB Expense | (32,768) | | | |
| 1310 Employee Group Ins | 90,666 | | | |
| 1315 Workers Comp Insurance | 8,069 | | | |
| 1320 Retired Employee Grp Ins | 9,083 | | | |
| 1325 401 (k) Employer Match | 3,781 | | | |
| 2051 Communication Services - Telephone | 3,507 | | 2,880 | |
| 2052 Communication Services - Mobile Devices | 1,800 | | | |
| 2130 Insurance | 1,030,116 | 1,224,000 | 1,224,000 | |
| 2140 Gen Liability Ins | 3,252 | | | |
| 2310 Employee Benefits Systems | 6,921 | 425 | | |
| 2404 Maintenance Services | 13,165 | | 9,150 | |
| 2406 Maintenance - Janitorial | 4,178 | | 3,985 | |
| 2439 Membership/Dues | 950 | | | |
| 2511 Printing | 152 | | | |
| 2523 Office Supplies & Exp | 2,039 | | | |
| 2524 Postage | 1,274 | | 1,053 | |
| 2548 Claims Administration | 284,317 | 294,367 | 295,000 | |
| 2550 Administration | | 425,300 | 426,888 | |
| 2555 Prof/Spec Svcs - Purchased | 2,250 | | | |
| 2556 Prof/Spec Svcs - County | 10,514 | | | |
| 2568 MIS - Services | 20,278 | | | |
| 2701 Publications & Legal Notices | 2,564 | | | |
| 2709 Countywide System Charges | 9,672 | | 13,047 | |
| 2838 Special Dept Expense-1099 Reportable | 18 | | | |
| 2844 Training | 2,355 | | | |
| 2931 Travel & Transportation | 528 | | | |
| 2932 Mileage | 81 | | | |
| 2933 Lodging | 2,882 | | | |
| 2941 County Vehicle Mileage | 5,885 | | | |
| 2964 Meals/Food Purchases | 110 | | | |
| 2965 Utilities | 7,681 | | 6,405 | |
| 2966 Drug & Alcohol Testing | (69) | | | |
| 3925 Judgments and Damages | 2,363,710 | 1,500,000 | 1,800,000 | |
| 3932 Non-Tort Litigation | 25,571 | | | |
| Total Operating Expenses | \$ 4,528,773 | \$ 3,444,092 | \$ 3,782,408 | \$ |
| Operating Income (Loss) | \$ (4,272,438) | \$ (3,244,092) | \$ (3,582,408) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (48,249) | (99,116) | (104,298) | |
| 6950 Interest | 104,369 | 87,000 | 107,387 | |
| 6970 Investment Income | 62,718 | | | |
| 8795 Employer Share - Workmans Comp Ins | 2,984,853 | 3,025,485 | 3,302,709 | |
| Total Non-Operating Revenue (Expenses) | \$ 3,103,691 | \$ 3,013,369 | \$ 3,305,798 | \$ |
| Income Before Capital Contributions and Transfers | \$ (1,168,747) | \$ (230,723) | \$ (276,610) | \$ |
| 3775 Operating Transfer Out | | (100,000) | (100,000) | |
| Change in Net Assets | \$ (1,168,747) | \$ (330,723) | \$ (376,610) | \$ |
| Net Assets - Beginning Balance | 357,787 | (810,956) | (1,141,679) | |
| Net Assets - Ending Balance | \$ (810,956) | \$ (1,141,679) | \$ (1,518,289) | \$ |

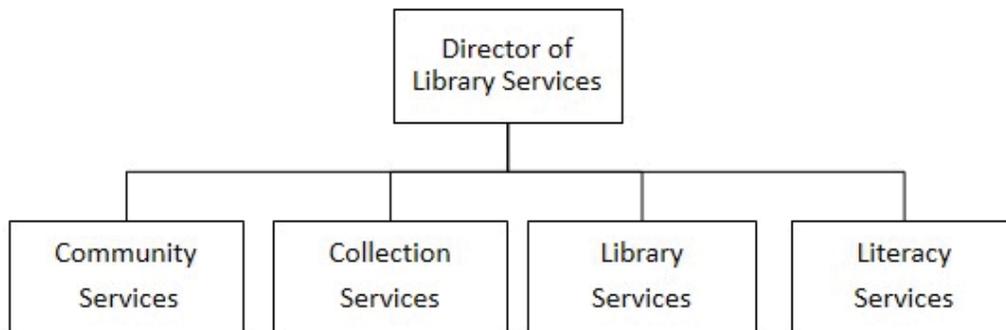
| LIBRARY SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: DIRECTOR OF LIBRARY SERVICES | | | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| OTHER OPERATING FUND | | | | | |
| Collection Services | 337,540 | | 1,245,180 | 1,274,545 | |
| Community Services | 110,482 | | 162,369 | 177,549 | |
| Library Admin/Overhead | 518,618 | 7,423,243 | 1,301,550 | 1,330,895 | |
| Library Services | 5,174,376 | | 4,847,700 | 5,057,493 | |
| Literacy Services | | | 170,470 | 185,134 | |
| 64010 County Library - Fund 160 | 6,141,016 | 7,423,243 | 7,727,269 | 8,025,616 | 8.11% |
| TOTAL ALL FUNDS | 6,141,016 | 7,423,243 | 7,727,269 | 8,025,616 | 8.11% |

| FUNDED POSITIONS | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|---------------|
| 160-64010 County Library | 41 | 43 | 55 | 49 | |
| TOTAL FUNDED POSITIONS | 41 | 43 | 55 | 49 | 13.95% |
| TOTAL ALLOCATED POSITIONS | 42 | 44 | 58 | 52 | 18.18% |

Mission Statement

To provide free and open access to diverse resources that enrich, inform, empower and entertain.

COUNTY LIBRARY



64010 – LIBRARY
Community and Cultural System

Purpose: The Library’s core function is to provide library services to the residents of Placer County, including an up-to-date collection of library materials reflective of community interests, skilled staff to assist customers, attractive community libraries, and enriching, entertaining library programs.

FY 2017-18 Highlights: Long-term fiscal sustainability and stable operations including appropriate staffing levels are the focus for FY 2017-18. Fiscal challenges from the on-going structural budgetary deficit in the Library Fund have hindered the Library’s ability to respond to the community’s needs across the nine libraries and the Bookmobile. Our library users are requesting longer open hours, plentiful and relevant library materials, up-to-date technology, and attractive facilities. Library Administration continues to work with the County Executive’s Office to develop strategies that will move the Library toward modern practices and sustainable funding and services in the future.

The FY 2017-18 Library budget includes increased professional staffing and library materials in order to deliver the best service possible within limited funding. A customer-focused library system is described in the Placer County Library Strategic Plan: “Placer County residents expect the library to welcome them and treat them as a valued guest. This experience begins even before entering the building, and continues in a desire for ample parking, “people space,” creature comforts such as refreshments for purchase, and attentive staff. They expect everyone who works at the library to be trained to be a customer service first responder, offering service throughout the library at the point of need, and not just at the fixed service desk.”

Major Budget Adjustment(s):

- To maintain current service levels, additional General Fund support of \$821,223 funds 5.75 full-time positions (\$363,669), an increase to library materials (\$50,000), increased county service costs (\$122,194), and backfills prior year fund balance not available at Proposed Budget (\$285,360).
- Increase in Library Property Tax Revenue of \$179,317.

PBB PROGRAMS - LIBRARY

Community Services- Engage citizens to support Library Services through Friends of the Library groups, Literacy Support Council, the Library Advisory Board and the Teen Advisory Boards. Promote volunteerism by running a year round volunteer program in its Libraries.

The Placer County Library partners with ten nonprofit organizations to enhance countywide library services. These organizations are: nine Friends of the Library groups that raise funds and awareness of library services; a Literacy Support Council that enhances the Placer Adult Literacy Service (PALS) program by soliciting funds and volunteers; Teen Advisory Committees in the Auburn and Rocklin Libraries that keep the youth services librarians up-to-date on the information needs of community youth; and a Library Advisory Board with seven appointed members; one each from the supervisorial districts and two from the City of Auburn that volunteer to liaison between the Director of Library Services and the Board of Supervisors.

The public library administers a robust volunteer program including more than 300 individuals who provide over 15,000 work hours a year throughout the system. Volunteers assist with shelving library materials, aiding staff, teaching technology classes, tutoring literacy learners, and a myriad of other support duties.

Program Cost: \$ 177,549

Library

Library Collection Services - Lend and provide access to an up-to-date collection of books and materials reflective of community interests to library cardholders including access to a variety of e-resources, databases, the Internet, and wireless technology.

The Placer County Library holds more than 247,000 items collectively in the library materials asset for the community to borrow and approximately 30,000 e-resources (e-books and downloadable audiobooks). Items can be conveniently borrowed from or delivered to any of the ten Placer County Library locations in Applegate, Auburn, Colfax, Foresthill, Granite Bay, Kings Beach, Penryn, Rocklin, Tahoe City and the Bookmobile or Mobile Library. To remain viable the library's collection must be continually funded and refreshed. Placer County Library has a service area that covers over 1,500 square miles and a legal service population of 192,384 citizens. Library visits this year exceeded 636,000 with three out of ten citizens possessing an active library card. 1,000,000 items were borrowed by library users in FY 16-17.

The Library system was able to refresh and enhance the library collection from donations made by the Auburn, Colfax, Foresthill, Granite Bay, Kings Beach, , Penryn, Rocklin, and Tahoe City Friends of the Library groups. Collectively these groups donated more than \$ 70,000 in FY 2016-17.

Program Cost: \$ 1,274,545

Library Services - Create library programs in Placer County facilities that strengthen community literacy, the love of reading and life-long learning and provide open access to community space and public events that enrich, inform, empower and entertain. Offer outreach opportunities through mobile library services and the law library which provides legal resources including legal aide workshops and access to legal materials.

Even in the age of the Internet, demand for public library services in Placer County remains steady. Residents come to the library to do more than find library materials. In addition to browsing the shelves, they are studying, attending programs, performing job searches, picking up tax forms, using the free wireless, learning to read, and gathering with friends and neighbors.

The Board of Supervisors approved the closure and decommission of two branch libraries in the communities of Loomis and Meadow Vista in the fall of 2016. Staff and resources from the closures were shifted to other library locations in the Placer County Library system in support of the Library's Strategic Plan. In the spring of 2016, the library put a new bookmobile on the road and retired the 45 year old former bookmobile.

Program Cost: \$ 5,057,493

Literacy Services - Connect those in need with free, confidential one-on-one reading, writing, high school equivalency and English language skills, family literacy services, and basic computer assistance.

Placer Adult Literacy Service (PALS) reached a major milestone by connecting 100 active adult tutor-learner pairs in 2016. The pairs are working together to improve skills in reading, writing, grammar, spelling, basic math, job search, GED preparation, and English as a Second Language (ESL). Additionally PALS has partnered with the Placer County Sheriff's Office to institute a jail inmate literacy program in both the Auburn and South Placer facilities. The Placer School for Adults and Literacy volunteers provide computer classes in the Auburn, Colfax, Foresthill, Granite Bay, Kings Beach and Rocklin libraries, while also offering conversation clubs and ESL classes twice a week in the Auburn and Rocklin libraries. PALS is administered by one full-time Library Literacy Specialist and a group of more than 100 volunteer tutors.

Program Cost: \$ 185,134

Budget Unit **County Library Fund - 160**
 Function Education
 Activity **County Library - 64010**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6100 Current Secured Property Taxes | \$ 4,251,622 | \$ 4,440,819 | \$ 4,620,136 | \$ |
| 6106 Railroad Unitary Property Taxes | 3,785 | 3,700 | 3,700 | |
| 6107 Unitary & Op Non-Unitary Property Taxes | 122,043 | 122,133 | 122,133 | |
| 6111 Current Unsecured Property Taxes | 98,845 | 98,482 | 98,482 | |
| 6123 RDA Pass-Throughs | 55,867 | 55,000 | 55,000 | |
| 6126 Prop Tx ABX1_26 Residual Distr | 96,529 | 90,000 | 90,000 | |
| 6132 Delinquent Secured Property Taxes | (812) | (5,100) | (5,100) | |
| 6140 Delinquent Unsecured Property Taxes | 1,550 | 1,522 | 1,522 | |
| 6160 Timber Tax | 1,409 | 1,375 | 1,375 | |
| 6171 Current Supplemental Property Taxes | 117,577 | 79,500 | 79,500 | |
| 6196 Delinquent Supplemental Property Taxes | 183 | 94 | 94 | |
| Total Taxes | \$ 4,748,598 | \$ 4,887,525 | \$ 5,066,842 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6854 Library Fines and Fees | \$ 113,798 | \$ 125,000 | \$ 120,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 113,798 | \$ 125,000 | \$ 120,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 8,302 | \$ 7,000 | \$ 7,000 | \$ |
| 6957 R&T Code Section 5151 Interest Refunded | (1,576) | | | |
| 6965 Rents & Concessions | | 15,483 | 16,000 | |
| 6970 Investment Income | 10,015 | | | |
| Total Rev from Use of Money & Property | \$ 32,224 | \$ 23,000 | \$ 23,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7139 State Aid - Library | \$ 30,790 | \$ 29,000 | \$ 20,000 | \$ |
| 7205 Homeowners Property Tax Relief | 38,110 | 38,596 | 38,596 | |
| 7292 Aid from Other Governmental Agencies | 12,000 | 12,000 | 12,000 | |
| Total Intergovernmental Revenue | \$ 80,900 | \$ 79,596 | \$ 70,596 | \$ |
| Charges for Services | | | | |
| 8203 Law Library Services | \$ 95,362 | \$ 127,289 | \$ | \$ |
| 8218 Forms and Photocopies | 14,184 | 14,500 | 14,000 | |
| Total Charges for Services | \$ 109,546 | \$ 141,789 | \$ 14,000 | \$ |
| Donations | | | | |
| 8748 Literacy Donations | \$ 5,000 | \$ 5,500 | \$ 5,000 | \$ |
| 8754 Donation - For Library Equip & Supplies | 110,513 | 85,000 | 100,000 | |
| 8755 Donation | 73,100 | 1,500 | 1,500 | |
| Total Donations | \$ 188,613 | \$ 92,000 | \$ 106,500 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 308 | \$ 500 | \$ | \$ |
| Total Miscellaneous Revenues | \$ 308 | \$ 500 | \$ | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 1,068,470 | \$ 1,283,571 | \$ 2,104,794 | \$ |
| 8780 Contributions from Other Funds | 208,134 | 221,520 | 221,540 | |
| 8954 Operating Transfers In | | 18,906 | | |
| Total Other Financing Sources | \$ 1,276,604 | \$ 1,523,997 | \$ 2,326,334 | \$ |
| Total Revenue | \$ 6,550,591 | \$ 6,873,407 | \$ 7,727,272 | \$ |

Expenditures / Appropriations

Salaries & Benefits

| | | | | |
|---|-----------|-----------|-----------|----|
| 1001 Employee Paid Sick Leave | \$ 50,366 | \$ 1,100 | \$ 1,100 | \$ |
| 1002 Salaries and Wages | 2,046,861 | 2,473,953 | 2,672,451 | |
| 1003 Extra Help | 121,935 | 76,928 | 50,000 | |
| 1005 Overtime & Call Back | 14,287 | 5,000 | 5,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 107,408 | 129,294 | 142,039 | |
| 1018 Taxable Meal Reimbursements | 10 | 100 | 100 | |
| 1300 P.E.R.S. | 510,150 | 641,859 | 686,135 | |
| 1301 F.I.C.A. | 166,381 | 203,322 | 208,259 | |
| 1303 Other Postemployment Benefits (OPEB) | 210,385 | 237,160 | 265,385 | |
| 1310 Employee Group Ins | 422,524 | 506,992 | 606,977 | |
| 1315 Workers Comp Insurance | 8,309 | 7,816 | 5,132 | |
| 1320 Retired Employee Grp Ins | 222,053 | 234,188 | 243,508 | |

Budget Unit **County Library Fund - 160**
 Function Education
 Activity **County Library - 64010**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 1325 401 (k) Employer Match | 2,163 | 3,000 | 3,000 | |
| Total Salaries & Benefits | \$ 3,882,832 | \$ 4,520,712 | \$ 4,889,086 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 93,406 | \$ 134,516 | \$ 104,000 | \$ |
| 2052 Communication Services - Mobile Devices | 745 | 2,000 | 2,200 | |
| 2140 Gen Liability Ins | 19,445 | 10,343 | 12,133 | |
| 2274 Delivery & Freight Charges | 56 | 250 | 1,500 | |
| 2290 Maintenance - Equipment | 1,394 | 1,000 | 1,500 | |
| 2291 Maintenance - Computer Equip | 9,877 | 10,000 | 7,100 | |
| 2292 Maintenance - Software | 92,425 | 127,531 | 120,000 | |
| 2310 Employee Benefits Systems | 53,006 | 69,642 | 66,380 | |
| 2404 Maintenance Services | 35,167 | 335,244 | 360,260 | |
| 2406 Maintenance - Janitorial | | 171,000 | 180,108 | |
| 2439 Membership/Dues | 6,391 | 7,961 | 7,500 | |
| 2481 PC Acquisition | 95,789 | 100,000 | 70,000 | |
| 2511 Printing | 14,404 | 32,000 | 20,000 | |
| 2521 Operating Supplies | 80,921 | 122,386 | 85,000 | |
| 2522 Other Supplies | 10,105 | 68,906 | | |
| 2523 Office Supplies & Exp | 5,718 | 10,000 | 10,000 | |
| 2524 Postage | 6,345 | 7,000 | 7,106 | |
| 2555 Prof/Spec Svcs - Purchased | 98,895 | 174,375 | 150,000 | |
| 2556 Prof/Spec Svcs - County | 6,385 | 8,700 | 8,109 | |
| 2568 MIS - Services | 187,519 | 180,000 | 257,324 | |
| 2570 Media / Video Services | 360 | 2,000 | 2,000 | |
| 2709 Countywide System Charges | 27,169 | 25,234 | 28,660 | |
| 2727 Rents & Leases - Bldgs & Impr | 43,384 | 43,200 | 8,000 | |
| 2838 Special Dept Expense-1099 Reportable | 837 | 1,000 | 1,000 | |
| 2840 Special Dept Expense | 6,010 | | | |
| 2844 Training | 2,580 | 2,800 | 5,000 | |
| 2860 Library Materials | 401,488 | 450,000 | 500,000 | |
| 2931 Travel & Transportation | 2,279 | 4,000 | 3,000 | |
| 2932 Mileage | 4,783 | 4,000 | 5,000 | |
| 2933 Lodging | 3,093 | 2,500 | 4,000 | |
| 2941 County Vehicle Mileage | 22,611 | 39,466 | 35,000 | |
| 2964 Meals/Food Purchases | 1,900 | 800 | 800 | |
| 2965 Utilities | 182,141 | 175,000 | 188,742 | |
| Total Services & Supplies | \$ 1,516,628 | \$ 2,322,854 | \$ 2,251,422 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 158,479 | \$ 574,677 | \$ 877,108 | \$ |
| Total Other Charges | \$ 158,479 | \$ 574,677 | \$ 877,108 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 8,912 | \$ | \$ | \$ |
| Total Capital Assets | \$ 8,912 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 397,878 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 151,316 | | | |
| 5553 I/T-OUT Revenue Services Charges | 5,821 | 5,000 | 8,000 | |
| 5556 I/T-OUT Professional Services | 4,559 | | | |
| 5678 I/T-OUT Road Projects | 239 | | | |
| 5965 I/T-OUT Utilities | 14,351 | | | |
| Total Intrafund Transfers Out | \$ 574,164 | \$ 5,000 | \$ 8,000 | \$ |
| Total Expenditures / Appropriations | \$ 6,141,015 | \$ 6,848,566 | \$ 8,025,616 | \$ |
| Net Cost | \$ (409,576) | \$ (24,841) | \$ 298,344 | \$ |

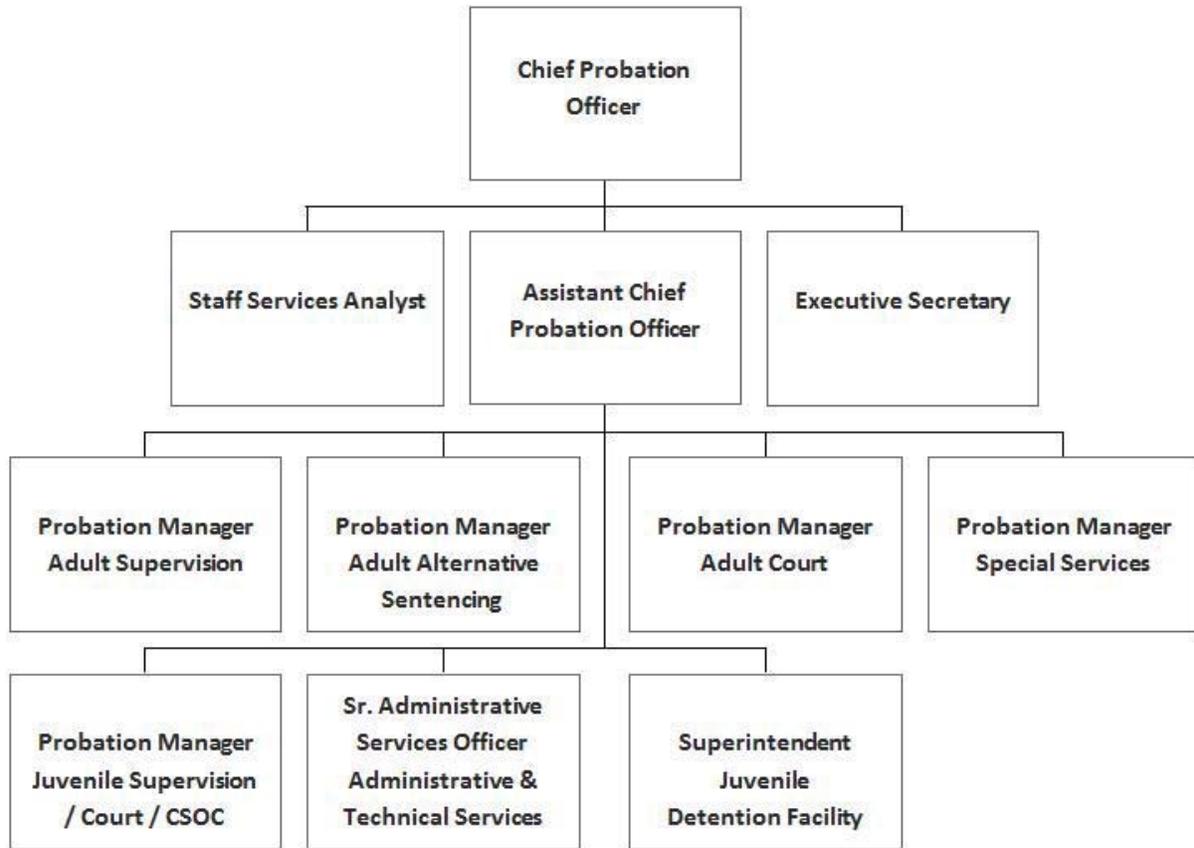
Probation

| PROBATION DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|--|-------------------------------|------------------------------------|--|--|-------------------------|
| ADMINISTERED BY: | | CHIEF PROBATION OFFICER | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| PUBLIC SAFETY FUND | | | | | |
| Administration | 6,179,941 | | | | |
| Administrative Activities | -2,788 | 5,551,003 | 5,237,858 | 5,611,783 | |
| Adult - Alternative Sentencing Services | 767,708 | 1,612,721 | 1,568,701 | 1,569,503 | |
| Adult - Community Supervision Services | 5,659,074 | 6,679,625 | 6,268,859 | 6,271,813 | |
| Adult - Court Services | 1,242,926 | 1,808,969 | 2,363,451 | 2,364,611 | |
| Adult - Placer Re-Entry Program (PREP) | 690,630 | 1,283,490 | 1,242,185 | 1,242,288 | |
| Adult - Pretrial Services | 1,057,882 | 705,723 | 1,091,286 | 1,091,821 | |
| Catered Meal Services | 109 | | | | |
| Food Service Admin | 198,015 | | | | |
| Juvenile - Court Services | 821,223 | 1,042,388 | 991,585 | 992,067 | |
| Juvenile - Delinquency / Crime Prevention Services | 841,839 | 1,338,412 | 1,161,734 | 1,162,070 | |
| Juvenile - Juvenile Detention and Treatment Service | 5,388,387 | 6,511,780 | 6,509,994 | 6,512,296 | |
| Juvenile - Juvenile Supervision Services | 1,517,380 | 1,076,391 | 1,155,584 | 1,156,406 | |
| 22050 Probation Officer - Fund 110 | 18,182,386 | 27,610,502 | 27,591,237 | 27,974,658 | 1.32% |
| INTERNAL SERVICE FUND | | | | | |
| Catered Meal Services | | | | | |
| Food Service Admin | 3,894,732 | 4,276,955 | | | |
| Jail Meal Services | | | | | |
| Juvenile Detention Meal Services | | | | | |
| Senior Meal Services | | | | | |
| 02030 Food Services Program - Fund 250/300 | 3,894,732 | 4,276,955 | 0 | 0 | -100.00% |
| TOTAL ALL FUNDS | 22,077,119 | 31,887,457 | 27,591,237 | 27,974,658 | -12.27% |
| FUNDED POSITIONS | | | | | |
| 110-22050 Probation Officer | 148 | 146 | 148 | 147 | |
| 250-02030 Food Services Program | 13 | 13 | 0 | 0 | |
| TOTAL FUNDED POSITIONS | 161 | 159 | 148 | 147 | -7.55% |
| TOTAL ALLOCATED POSITIONS | 162 | 164 | 152 | 152 | -7.32% |

Mission Statement

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

PROBATION DEPARTMENT



22050 – PROBATION OFFICE
Public Protection System

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

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

FY 2017-18 Highlights: This budget reflects the Probation Department's commitment to the citizenry of Placer County to fulfill our mission using the available resources, while adapting to the constantly evolving needs of each of our local communities. Probation strives to provide the most efficient and effective services, while contributing to the overall effectiveness of the criminal justice system through cost efficient business practices and collaborative partnerships with the Board of Supervisors, the County Executive Office, the Superior Court, District Attorney's Office, Public Defender's Office, Sheriff's Office, local police departments, Health and Human Services, Placer County Office of Education, Sacramento County Office of Education, California Department of Corrections and Rehabilitation and local treatment providers.

Probation's increased collaboration with local law enforcement throughout the County will allow our Department to maximize Community Supervision services delivered with the resources provided. Strengthening these ties within the communities that comprise Placer County allow Probation to adjust its programs and services to best meet local needs. We have recently dedicated one officer in Auburn who works with PCSO and HHS and one in Roseville who works with Roseville PD and HHS. These staff are assigned specialized transient caseloads to address significant issues within localized portions of our community.

The Placer Re-Entry Program (PREP) continues to exemplify Probation's commitment to our community and public safety. A coordinated, collaborative effort brings a wide array of services and treatment to offenders in order to reduce the likelihood of their re-offense to the greatest extent possible. Within this budget period, Probation will continue expanding its collaboration with the California Department of Corrections and Rehabilitation (CDCR) and the Sacramento Office of Education (SCOE) to serve both the Roseville and the Auburn areas within the given resources.

Our services (both mandated and non-mandated) provide a continuum from juvenile to adult, from preventative to intervention to crime suppression, designed to foster a safe and thriving community. The provision of appropriate staffing, equipment and technology is part of our on-going strategy to continuously evaluate our organization for effectiveness and efficiency of services. This evaluation, in combination with an emphasis on best practices and evidence based programming demonstrates our dedication to public safety. As the Department refines its information provided through Placer County's priority based budgeting initiative, we hope to provide data in conjunction with explanation which should clarify our efforts and allow the public to assist us in refining our services.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$95,253 for the addition of one administrative legal supervisor.

PBB PROGRAMS – PROBATION OFFICE

Adult Probation Services

Court Services - The selection of an appropriate sentence is one of the most important decisions to be made in the criminal justice system. Court services supports the goal of assisting judicial officers in making sentencing decisions and assists corrections and community corrections officials in supervising defendants. Court Services are State mandated and consist of Probation Officers preparing written reports for the Court by conducting a factual and thorough investigation into a defendant’s behavior, history, assets, impact on victims, mitigating and aggravating circumstances, assessing future risk and identifying needs to reduce reoffending behavior. Additionally, these reports provide judicial officers with reasoned sentencing options which conform to statutory and Case Law requirements. These reports include the terms and conditions of probation, if eligible, to promote accountability and community safety, and rehabilitation for the offender utilizing evidence based programming. Through the Court process, Probation works to insure victims’ rights and establish victim restitution.

Program Attributes: During fiscal year 2016, Probation filed Court reports and memorandums with the California Superior Court of Placer County. One goal of these reports is when cases involve victims, Probation investigates in an attempt to secure restitution and provide victim input towards sentencing. In addition, risk and needs assessments were completed on criminal offenders to determine the appropriate supervision level to maintain public safety. The outcome report derived from the risk and needs assessment guides Probation Officers in developing a collaborative case plan to address an offender’s behaviors that may lead to future criminal activity. Offenders are then referred to complete evidence based programming and/or treatment in an effort to decrease the likelihood of re-offense.

Program Cost: \$2,364,611

Adult Court Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|-------|-------|------------|
| Court Reports Written Annually | 734 | 725 | N/A |
| Total Court Reports Filed on Time Annually | 687 | 714 | N/A |
| Communication with Victim Annually | 123 | 200 | 220 |
| Risk Assessments Completed Annually | 135 | 60 | 66 |

Pretrial Services - Pretrial Services assists the Superior Court and provides community supervision to defendants pending legal proceedings. Pretrial Services performs multiple functions which are critical to the effective operation of our local criminal justice system, by assisting the court in making prompt, fair and effective release/detention decisions utilizing a risk assessment which is designed to be predictive of an individual’s failure to appear in court and potential for re-arrest while on pretrial status. Specific service modes include: Supervised Release and Home Confinement with Electronic (GPS) Monitoring. Probation Officers enforce the terms and conditions of release that may include: making court appearances, abstaining from the use of alcohol and drugs, search and seizure, and stay away orders from victims.

Program Attributes: Probation’s Pretrial Services Program includes three primary functions: to collect and analyze defendant information for use in determining risk, to make recommendations to the Court concerning conditions of release, and to supervise defendants who are released from secure custody during the pretrial phase. As a result, jail space should be reserved for higher risk offenders while others are supervised pending court proceedings.

Program Cost: \$1,091,821

Adult Pretrial Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|--------|--------|------------|
| Pretrial EMP Cases supervised annually | 187 | 144 | 158 |
| Pretrial EMP Bed Days Avoided annually | 10,950 | 9,125 | 10,220 |
| Supervised Release Cases Annually | 530 | 732 | 805 |
| Total Pretrial Bed Days Avoided Annually | 76,650 | 78,475 | 86,505 |

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

Program Attributes: The Adult Work Release program provides an opportunity for defendants to work directly with either a public entity or various non-profit organizations often resulting in improvement projects within Placer County communities. Like the Pretrial Services Program, the Alternative Sentencing Program offers an alternative to incarceration resulting in offender bed days being avoided each day, while allowing more serious offenders to be incarcerated in their place. Additionally, this Program allows offenders to maintain their family units and employment, contributing to an offender's ability to pay restitution, fines and fees.

Program Cost: \$1,569,503

Adult Alternative Sentencing

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|---------|--------|------------|
| Work Release Hours completed annually | 36,488 | 30,976 | 34,073 |
| EMP defendants supervised annually | 1,029 | 783 | 861 |
| Alternative Sentence Bed Days avoided annually | 111,325 | 89,790 | 98,550 |

Placer Re-Entry Program (PREP) - Probation and its partners provide evidence based services through the innovative Placer Re-Entry Program (PREP) to offenders both in and out of custody in an effort to increase community safety. The Probation Department provides programming and services annually at multiple locations to 200 offenders in custody and 400 re-integrating back into the community. In 2016, Probation began collaborating with the California Department of Corrections and Rehabilitation expanding re-entry services provided in Placer County. The Probation Department provides clients instruction in cognitive behavioral change, parenting and substance abuse education. Additionally, partnerships were established with other governmental and community based organizations to provide GED preparation classes, vocational training, child support payment information, batterer's treatment programming and literacy education, in an effort to increase program participants' positive community and natural supports.

Program Attributes: The PREP Program provides criminal offenders opportunity to change their negative behaviors through accountability, increased support, education and treatment with the goal of reducing an offender's likelihood of re-offending, by violating terms of their probation and/or being convicted of a new crime.

Placer Re-Entry Program

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|-------|-------|------------|
| Total PREP Graduates annually | 0 | 78 | 86 |
| PREP Graduates with New Convictions annually | 0 | 0 | 0 |
| PREP Graduates with VOPs annually | 0 | 4 | 0 |

Community Supervision Services - Community Supervision provides structure and accountability for those offenders released back into our community after being granted formal probation or released under Parole Realignment (Post Release Community Supervision/Mandatory Supervision). Probation Officers promote public safety by supervising offenders in the community and ensure compliance with the terms and conditions of release. Officers also complete risk and needs assessments, and develop collaborative case plans based on these assessments. Officers use evidence-based supervision and treatment practices to include linking offenders to our community based organizations and the Placer Re-Entry Program to improve the likelihood of successful transition of offenders back into our communities.

Specific service modes for offenders under community supervision include: risk based offender supervision, DUI, Domestic Violence, Transient and Sex Offender caseloads. Offenders identified to pose the greatest risk to public safety are placed on a specialized joint task force caseload (Special Investigations Unit) comprised of multiple local law enforcement agencies. Additionally our officers work collaboratively with Federal, State and local law enforcement agencies conducting operations to suppress gang, narcotic, DUI, violent and sex offender criminal conduct. They also track down and arrest absconded offenders, holding them accountable, bringing them back before the justice system. Probation Officers enforce court orders through office contacts, random unannounced home visits, drug and alcohol testing, tracking and monitoring, evidence based programming, DUI terms, Sex Offender terms, Elder Abuse terms, Domestic Violence terms, weapon prohibitions, stay away orders for victims, and the collection of victim restitution.

Program Attributes: During fiscal year 2016, we had numerous offenders enroll and complete programming. Our officers complete an assessment of offenders to determine their risk level to re-offend. This allows us to determine supervision needs of offenders when making home and office contacts. This has resulted in the confiscation of firearms from offenders, the arrest of offenders for operating illegal and dangerous drug labs and the arrest of high risk offenders for new crimes or violations of probation. We have started to collect data on offenders who are convicted of a new offense while under our supervision. The data we are collecting will identify if they were convicted of a felony or a misdemeanor.

Program Cost: \$6,271,813

Adult Community Supervision Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|---|--------|--------|------------|
| Home Contacts completed annually | 11,208 | 11,421 | 12,000 |
| Office Contacts completed annually | 24,538 | 24,088 | 23,500 |
| Total Risk Assessments completed annually | 3,054 | 1,980 | 2,079 |
| Rehabilitative Programs successfully completed annually | 794 | 955 | 1,003 |

Juvenile Probation Services

Delinquency / Crime Prevention Services - Delinquency/Crime Prevention Services include diversion services that target youth who are beyond parental control or are otherwise at risk of delinquency. Diversion Programs include: Citation and Traffic Hearings; Evidence Based Programs; the Placer County Sheriff’s Activities League; School Attendance Mediation; Informal Probation to ensure victim restitution or Community Service is completed; and the Crisis Resolution Center. Additionally, the Juvenile Division provides access to structured community

resources that assist youth and family members to build and utilize their own family resources and better equip them to become independent of the Juvenile Justice or Child Welfare Systems.

Program Attributes: Diversion and Crime Prevention Services best serve our communities by diverting youth from the criminal justice system before they develop habits that cause them to formally enter that system. Many diversion programs are offered between 3 and 6 p.m. on weekdays, a timeframe which has been identified as being the time when minors are most at risk to commit a criminal offense. By helping insure minors are not only occupied, but occupied in a structured environment that fosters their pro-social growth, the more at-risk youth we can serve, the greater the avoidance of further criminal justice system involvement by the minor.

Program Cost: \$1,162,070

Juvenile Delinquency/Crime Prevention Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|-----------------------|-------|-------|------------|
| Youth Served annually | 574 | 510 | 561 |

Court/Pre-Adjudication Services - Court Services are State mandated and consist of Probation Officers preparing written reports with information on a youth’s family and educational background, any prior probation history, previous arrest history and other relevant information. These investigations and reports assist the Superior Court Judges in making informed dispositional decisions. This report includes the Probation Officers’ dispositional recommendations, including the terms and conditions of probation, to provide rehabilitation for the youth utilizing evidence based programming, and accountability to insure community safety. Through the Court process, Probation works to insure victim rights and establish victim restitution. The Probation Officers also complete the evidence-based risk and needs assessment, designed to create and implement case plans focused on addressing the youth’s identified behavioral indicators in addition to social and educational needs. Alternative disposition pre-adjudication supervision services allow the youth to be placed on any of several different programs in lieu of, or in addition to, confinement. These options include: home supervision, and electronic (GPS and/or alcohol) monitoring. Alternatives to confinement may be employed while awaiting further Court hearings, or as a tool to hold youth accountable while encouraging the development needed to support success.

Program Attributes: The Juvenile Court/Pre-Adjudication Program provides an opportunity for minors to participate in alternatives to custody resulting in custody time being avoided, while allowing minors to remain in their home and school environments. This contributes to Probation’s ability to use evidence based programming to meet a minor’s needs while helping the minor learn to act appropriately. Probation files Court reports and memorandums with the California Superior Court of Placer County. One goal of these reports is when cases involve victims, Probation investigates in an attempt to secure restitution and provide victim input towards sentencing. Risk and needs assessments are completed on minors to determine the appropriate supervision level to maintain public safety. The outcome report derived from the risk and needs assessment guides Probation Officers in developing a collaborative case plan to address a minor’s behaviors that may lead to future criminal activity. Minors are then referred to complete evidence based programming and/or treatment in an effort to decrease the likelihood of re-offense.

Program Cost: \$992,067

Juvenile Court/Pre-Adjudication Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|-------|-------|------------|
| Law Enforcement Referrals Received annually | 894 | 773 | N/A |
| Court Reports written annually | 288 | 274 | N/A |
| Youth supervised in lieu of custody annually | 118 | 126 | 139 |
| Bed days avoided due to supervision annually | 5,488 | 4,098 | 4,508 |

Juvenile Detention and Treatment Services - The 78 bed Juvenile Detention Facility (JDF) is a State mandated 24-hour secure detention facility housing male and female youth for their safety and public safety, who are pending court, sentenced or awaiting placement. The facility also houses juveniles who have been charged as adults. Programming within the facility includes education, health, mental health, social awareness, and special programs. Programming is designed to enhance safety and security, while providing youth opportunities and direction to change their behavior in order to promote successful transition back into the community and reunification with their families. The majority of the programs are facilitated by Probation Officers.

Youth may be ordered to be placed out of their home by the Superior Court into a group home or boot camp for supervision, behavior modification and treatment. Probation Officers are mandated by Federal and State government regulation to have in person contact with these youth on a monthly basis. These costly, out of home placements are a last resort and often avoided by the array of interventions employed by the Probation Department and partner agencies.

Program Attributes: Minors in custody at the Juvenile Detention Facility may, depending on their length of stay, receive evidence based programming to reduce the likelihood of criminal re-offense. This programming is continued once a minor is released to a parent or guardian. If there are significant issues in a minor's life or if a minor demonstrates a significant likelihood to re-offend, a minor may be removed from their home by the Court and directed into a ranch, boot camp or group home. Ultimately, Probation hopes to provide programming to reduce the likelihood of a minor re-offending and transition the minor back to their parent or guardian.

Program Cost: \$6,512,296

Juvenile Detention and Treatment Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|---|-------|-------|------------|
| Youth Booked at the Juvenile Detention Facility annually | 465 | 461 | N/A |
| Percent of Youth transitioned to Guardian upon release annually | 86% | 84% | 92% |
| Average Length of detention (days) | 15 | 17 | N/A |
| Average Daily Population | 21 | 17 | N/A |
| Average number of Youth in Out-of-Home placement | 27 | 22 | 20 |

Juvenile Supervision Services - Probation Officers assigned to Supervision Services monitor youth placed on probation supervision in the community. Youth who have been placed on probation supervision receive a risk and needs assessment to determine the type and level of service needed and are then supervised based on their individualized case plan. Probation Officers promote public safety by supervising youth in the community and ensuring compliance with the terms and conditions of probation which may include: enforcing curfews, school attendance, substance abuse counseling, drug and alcohol testing, gang conditions, stay away orders for victims, and the collection of victim restitution. Officers use evidence-based supervision and treatment practices, including safety and behavioral plans, to improve the likelihood of successful transition of youth back into our communities. Supervision Services maintain risk based supervision caseloads including: Wraparound Services and Juvenile Drug Court in lieu of out of home placement.

Program Attributes: During fiscal year 2016, we had numerous minors complete programming. Our officers complete an assessment of minors to determine their risk level to re-offend. This allows us to determine supervision needs of minors when making home, office and/or school contacts. These contacts result in opportunities to reinforce principles discussed in programs as well as result in the confiscation of weapons, drugs and/or alcohol from minors and the arrest of minors for new crimes or violations of probation. We have started to collect data on minors who are convicted of a new offense while under our supervision. The data we are collecting will identify if they were convicted of a felony or a misdemeanor.

Program Cost: \$1,156,406

Juvenile Supervision Services

| Program Attribute | 14/15 | 15/16 | 16/17 Goal |
|--|-------|-------|------------|
| Percent of supervised Youth with a completed Risk Assessment | 100% | 100% | 100% |
| Home Contacts completed annually | 1,900 | 1,794 | 1,973 |
| Office Contacts completed annually | 2,040 | 2,555 | 2,810 |
| School Contacts completed annually | 1,706 | 1,421 | 1,563 |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6860 Forfeitures & Penalties | \$ 2,806 | \$ | \$ | \$ |
| Total Fines, Forfeits & Penalties | \$ 2,806 | \$ | \$ | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 149 | \$ | \$ | \$ |
| 6970 Investment Income | 60 | | | |
| Total Rev from Use of Money & Property | \$ 209 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7211 State Aid Auto Insurance Fraud | \$ 455,000 | \$ | \$ | \$ |
| 7232 State Aid - Other | 2,110,984 | 2,359,000 | 2,361,000 | |
| 7273 Other Governments-Placer County | (4,957) | | | |
| 7310 State Aid-Crime Prevention Act of 2000 | 987,982 | 1,000,000 | 1,104,107 | |
| 7311 Federal - Emergency Asst - Admin | | 519,000 | 519,000 | |
| 7316 2011 REALIGN BASE | 33,437 | | | |
| 7317 2011 REALIGN GROWTH | 2,154 | | | |
| 7322 Fed Nutrition Network | 7,322 | | | |
| 7424 State Aid - Public Safety Services | 5,096,955 | 4,997,939 | 5,549,260 | |
| 7430 Sales Tax Realignment for Public Safety | 2,145,403 | 2,075,822 | 2,075,822 | |
| Total Intergovernmental Revenue | \$ 10,834,280 | \$ 10,951,761 | \$ 11,609,189 | \$ |
| Charges for Services | | | | |
| 8153 Law Enforcement Services | \$ 205,311 | \$ 200,000 | \$ 200,000 | \$ |
| 8186 Juv Sealments Fee | 2,460 | | | |
| 8187 Pre-Sentence Investigation Report | 27,073 | 40,000 | 40,000 | |
| 8189 Institution Care & Services | 84,544 | 125,000 | | |
| 8193 Other Services | 125 | | | |
| 8212 Other General Reimbursement | 440 | | | |
| 8245 Adult Work Release | 126,999 | 100,000 | 100,000 | |
| 8267 Electronic Monitoring | 213,137 | 150,000 | 150,000 | |
| 8790 Program Income | 1,500 | | | |
| Total Charges for Services | \$ 661,589 | \$ 615,000 | \$ 490,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8762 State Compensation Insurance Refund | \$ | \$ 10,000 | \$ 10,000 | \$ |
| 8764 Miscellaneous Revenues | 1,827 | 10,000 | 10,000 | |
| Total Miscellaneous Revenues | \$ 1,827 | \$ 20,000 | \$ 20,000 | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 6,008 | \$ | \$ | \$ |
| 8779 Contributions from General Fund | 13,343,636 | 15,542,713 | 15,542,713 | |
| 8954 Operating Transfers In | 2,641 | | | |
| Total Other Financing Sources | \$ 13,352,285 | \$ 15,542,713 | \$ 15,542,713 | \$ |
| Total Revenue | \$ 24,852,996 | \$ 27,129,474 | \$ 27,661,902 | \$ |

Expenditures / Appropriations

Salaries & Benefits

| | | | | |
|---|----------------------|----------------------|----------------------|-----------|
| 1001 Employee Paid Sick Leave | \$ | \$ 5,000 | \$ 7,226 | \$ |
| 1002 Salaries and Wages | 9,604,901 | 10,567,329 | 10,716,167 | |
| 1003 Extra Help | 181,593 | 140,000 | 180,000 | |
| 1005 Overtime & Call Back | 344,735 | 290,000 | 290,004 | |
| 1006 Sick Leave Payoff | 31,714 | 129,000 | 35,450 | |
| 1007 Comp for Absence-Illness | | 500 | 2,655 | |
| 1010 Cafeteria Plans (Non-PERS) | 438,881 | 504,384 | 505,931 | |
| 1018 Taxable Meal Reimbursements | 4,768 | 3,000 | 4,100 | |
| 1300 P.E.R.S. | 2,981,694 | 3,419,222 | 3,713,737 | |
| 1301 F.I.C.A. | 770,346 | 812,177 | 850,266 | |
| 1303 Other Postemployment Benefits (OPEB) | 768,520 | 791,940 | 797,721 | |
| 1310 Employee Group Ins | 1,859,652 | 2,014,221 | 2,088,984 | |
| 1315 Workers Comp Insurance | 206,952 | 265,563 | 281,221 | |
| 1320 Retired Employee Grp Ins | 501,324 | 552,017 | 658,478 | |
| 1325 401 (k) Employer Match | 4,167 | 7,500 | 7,502 | |
| Total Salaries & Benefits | \$ 17,699,247 | \$ 19,501,853 | \$ 20,139,442 | \$ |

Services & Supplies

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2017 Uniforms | \$ 9,920 | \$ 5,000 | \$ 1,000 | \$ |
| 2020 Clothes & Personal Supplies | 4,612 | 12,000 | 9,000 | |
| 2050 Communication Services - Radio | 61,707 | 58,860 | 88,560 | |
| 2051 Communication Services - Telephone | 169,878 | 173,250 | 139,009 | |
| 2052 Communication Services - Mobile Devices | 19,437 | 20,000 | 22,480 | |
| 2068 Food | 122,088 | 326,959 | 171,408 | |
| 2085 Household Expense | | 500 | 500 | |
| 2140 Gen Liability Ins | 74,815 | 70,025 | 50,762 | |
| 2273 Parts | 20,770 | 1,000 | 1,000 | |
| 2274 Delivery & Freight Charges | 418 | 250 | 500 | |
| 2290 Maintenance - Equipment | 2,820 | 5,000 | 2,500 | |
| 2293 Computer Parts | 523 | | | |
| 2310 Employee Benefits Systems | 206,163 | 235,046 | 250,865 | |
| 2404 Maintenance Services | | 348,639 | 354,771 | |
| 2406 Maintenance - Janitorial | | 146,725 | 150,632 | |
| 2414 Records Retention & Destruction | 150 | | | |
| 2415 Campus Services-PCGC | 19,003 | 21,206 | 25,111 | |
| 2428 Laboratory Supplies | 12,795 | | | |
| 2439 Membership/Dues | 9,613 | 10,000 | 10,000 | |
| 2456 Misc Expense | 8,228 | 4,000 | 17,200 | |
| 2481 PC Acquisition | 32,858 | 46,500 | 32,500 | |
| 2511 Printing | 70,152 | 65,053 | 72,000 | |
| 2522 Other Supplies | 30,912 | 43,250 | 36,600 | |
| 2523 Office Supplies & Exp | 34,513 | 36,700 | 32,250 | |
| 2524 Postage | 29,984 | 27,500 | 25,548 | |
| 2534 Operating Materials | 1,535 | | | |
| 2555 Prof/Spec Svcs - Purchased | 1,918,839 | 2,675,500 | 2,583,500 | |
| 2556 Prof/Spec Svcs - County | 61,080 | | | |
| 2568 MIS - Services | 636,822 | 704,514 | 711,658 | |
| 2708 Rents & Leases - Computer SW | 140,300 | 143,000 | 152,000 | |
| 2709 Countywide System Charges | 100,324 | 95,016 | 107,217 | |
| 2710 Rents & Leases - Equipment | | 500 | 750 | |
| 2711 Rents & Leases - Auto | 243 | | | |
| 2727 Rents & Leases - Bldgs & Impr | 35,962 | 25,000 | 25,000 | |
| 2744 Small Tools & Instruments | 279 | | | |
| 2770 Fuels & Lubricants | 3,075 | 10,000 | 1,500 | |
| 2778 Signing & Safety Material | 300 | 20,000 | | |
| 2830 School Expenditures | 10,617 | 1,500 | 10,000 | |
| 2838 Special Dept Expense-1099 Reportable | | 2,500 | 2,500 | |
| 2839 Recording Fees | 242 | | 60 | |
| 2840 Special Dept Expense | 151,255 | 46,036 | 30,000 | |
| 2844 Training | 48,593 | 60,000 | 60,500 | |
| 2850 Law Enforcement Special Expenses | 23,663 | 123,975 | 50,000 | |
| 2853 Safety Clothing - Other Agency | 8,207 | | 14,053 | |
| 2860 Library Materials | 2,664 | 1,500 | 1,000 | |
| 2931 Travel & Transportation | 25,741 | 22,000 | 28,300 | |
| 2932 Mileage | 15,184 | 13,000 | 15,250 | |
| 2933 Lodging | 30,820 | 22,500 | 30,500 | |
| 2941 County Vehicle Mileage | 241,187 | 240,000 | 275,000 | |
| 2964 Meals/Food Purchases | 14,657 | 14,000 | 16,265 | |
| 2965 Utilities | 1,685 | 203,428 | 200,075 | |
| 2966 Drug & Alcohol Testing | 13,968 | 60,000 | 86,950 | |
| Total Services & Supplies | \$ 4,428,601 | \$ 6,141,432 | \$ 5,896,274 | \$ |
| Other Charges | | | | |
| 3061 Transportation for Client | \$ 9,561 | \$ 6,451 | \$ 7,000 | \$ |
| 3062 Client Ancillary Costs | 696 | | | |
| 3080 Support & Care of Persons | 572,112 | 550,000 | 800,000 | |
| 3551 Transfer Out A-87 Costs | 836,989 | 848,112 | 1,133,636 | |
| Total Other Charges | \$ 1,419,358 | \$ 1,404,563 | \$ 1,940,636 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ | \$ 120,800 | \$ | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Capital Assets | \$ | \$ 120,800 | \$ | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 66,500 | \$ 320,166 | \$ | \$ |
| Total Other Financing Uses | \$ 66,500 | \$ 320,166 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 335,703 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 132,814 | | | |
| 5553 I/T-OUT Revenue Services Charges | 139,317 | 100,000 | 100,000 | |
| 5556 I/T-OUT Professional Services | 140,862 | 249,415 | 145,000 | |
| 5840 I/T-OUT Special Dept Expense | 3,181 | 8,100 | | |
| 5889 I/T-OUT Medical Services | 531,588 | 558,167 | 577,703 | |
| 5965 I/T-OUT Utilities | 198,745 | | | |
| Total Intrafund Transfers Out | \$ 1,482,210 | \$ 915,682 | \$ 822,703 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (733,587) | \$ (793,994) | \$ (824,397) | \$ |
| Total Intrafund Transfers In | \$ (733,587) | \$ (793,994) | \$ (824,397) | \$ |
| Total Expenditures / Appropriations | \$ 24,362,329 | \$ 27,610,502 | \$ 27,974,658 | \$ |
| Net Cost | \$ (490,667) | \$ 481,028 | \$ 312,756 | \$ |

Public Works and Facilities

| PUBLIC WORKS AND FACILITIES DEPARTMENT | | | | | |
|--|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| APPROPRIATION SUMMARY | | | | | |
| Fiscal Year 2017-18 | | | | | |
| ADMINISTERED BY: | | | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| 11280 Public Works Administration | 895,420 | 925,778 | 1,222,693 | 1,033,432 | 11.63% |
| Floodplain | | 60,056 | 101,850 | 101,890 | |
| GIS | | 115,373 | 140,150 | 140,231 | |
| Martis Valley CSA | 224,889 | 908,655 | 364,685 | 364,675 | |
| National Poll Discharge Elimin System Admin/Overhead | 16,633 | -355,293 | -456,800 | -456,812 | |
| NPDES | 354,671 | | 593,750 | 593,690 | |
| 11410 National Poll Discharge Elimin System | 596,193 | 728,791 | 743,635 | 743,674 | 2.04% |
| Building Maintenance | 3,914,674 | | | | |
| Building Maintenance Admin/Overhead | 3,076,005 | | | | |
| Countywide Utilities | 3,333,204 | | | | |
| Custodial Services | 2,286,995 | | | | |
| Facility Projects | 130,265 | | | | |
| 10650 Building Maintenance | 12,741,143 | 0 | 0 | 0 | 0.00% |
| Acquisitions | 172,052 | 408,305 | 172,181 | 177,383 | |
| Asset Management | 474,082 | 189,988 | 411,281 | 433,244 | |
| County As Tenant | | | 75,978 | 78,290 | |
| Economic Development | | | 197,997 | 204,352 | |
| Property Management Admin/Overhead | 386,525 | 366,713 | 324,189 | 351,152 | |
| 10670 Property Management | 1,032,660 | 965,006 | 1,181,626 | 1,244,421 | 28.95% |
| Facility Services Admin/Overhead | 644,967 | 784,602 | 1,803,269 | 1,985,376 | |
| 11250 Facility Services Administration | 644,967 | 784,602 | 1,803,269 | 1,985,376 | 153.04% |
| Community Recreation Support | 43,917 | | 600,900 | 666,957 | |
| General Administration & Overhead Capital Imp | 2,489 | | | | |
| Landscaped Grounds Maintenance | 1,080,540 | 129,153 | 160,250 | 146,305 | |
| Open Space and Trail System | 538,812 | 431,238 | 718,000 | 704,058 | |
| Parks & Grounds Maintenance Admin/Overhead | 1,995,849 | 1,700,887 | 1,252,969 | 1,239,009 | |
| Parks Development and Maintenance | 834,912 | 2,368,504 | 1,059,120 | 1,068,053 | |
| Public Landscape Maintenance | 170,985 | | 573,000 | 573,931 | |
| 74250 Parks & Grounds Maintenance | 4,667,504 | 4,629,782 | 4,364,239 | 4,398,313 | -5.00% |
| Heritage Education | | 1,127,332 | 301,140 | 329,178 | |
| Historic Preservation | | 110,825 | 241,363 | 269,314 | |
| Operations | | | 302,750 | 330,681 | |
| Placer County Museum Admin/Overhead | 698,931 | | 321,850 | 355,980 | |
| Volunteer Management | | | 297,090 | 325,034 | |
| 74300 Placer County Museum | 698,931 | 1,238,157 | 1,464,193 | 1,610,187 | 30.05% |
| TOTAL GENERAL FUND | 21,276,818 | 9,272,116 | 10,779,655 | 11,015,403 | 18.80% |
| OTHER OPERATING FUNDS | | | | | |
| 32760 Special Aviation - Fund 107 | 3,522 | 27,500 | 12,500 | 12,500 | -54.55% |
| Abandonments | | | 165,380 | 175,040 | |
| Blue Canyon Airport | | | 91,240 | 100,905 | |
| Bridge Program | | | 2,927,480 | 16,535,380 | |
| Environmental Capital Projects | | 908,901 | 1,187,110 | 5,842,327 | |
| Implement Environmental Capital Projects | | | 6,066,620 | 1,866,648 | |

Public Works and Facilities

| | | | | | |
|---|-------------------|--------------------|--------------------|--------------------|----------------|
| Implement Roadway Capital Projects | | | 29,626,609 | 2,659,317 | |
| Misc - Outside Assist, Utility Underground, Blue Cyn | | | 91,230 | 100,896 | |
| Misc Projects/Prof Eng Svcs | | 43,101 | 91,230 | 100,896 | |
| Public Works Engineering Admin/Overhead | | 2,212,134 | 647,680 | 657,338 | |
| Road Fund | | | 99,280 | 3,334,827 | |
| Traffic Engineering | | 7,510,692 | 733,500 | 743,155 | |
| Transportation Planning/Traffic Engineering | 39,206,352 | 47,500,712 | 824,820 | 10,324,434 | |
| Utility Undergrounding | | | 123,690 | 133,355 | |
| 11320 Public Works Engineering - Fund 120 | 39,206,352 | 58,175,540 | 42,675,869 | 42,574,518 | -26.82% |
| Public Works Road Maintenance Admin/Overhead | | 6,330,132 | 2,968,400 | 2,993,646 | |
| Roadway and Shoulder Maintenance | 17,030,561 | 11,501,034 | 9,542,100 | 9,599,370 | |
| Snow Removal | | 1,534,810 | 3,214,181 | 3,228,738 | |
| 32600 Public Works Road Maintenance - Fund 120 | 17,030,561 | 19,365,976 | 15,724,681 | 15,821,754 | -18.30% |
| Capital Improvements Admin/Overhead | -289,628 | 77,339,797 | -872,025 | -682,672 | |
| Construction | 42,076,095 | | 63,376,117 | 63,376,117 | |
| Design | | | 358,000 | 358,000 | |
| General Administration & Overhead Capital Imp | | | 14,590 | 14,590 | |
| Hazardous Materials | | | 358,000 | 358,000 | |
| Planning / Programming | 9 | | 358,000 | 358,000 | |
| 10780 Capital Improvements - Fund 140 | 41,786,476 | 77,339,797 | 63,592,681 | 63,782,035 | -17.53% |
| TOTAL OTHER OPERATING FUNDS | 98,026,911 | 154,908,813 | 122,005,731 | 122,190,807 | -21.12% |
| ENTERPRISE FUNDS | | | | | |
| Capital Equipment/Projects PCT | | | 2,265,000 | 2,265,000 | |
| Commuter Bus | | | 926,820 | 934,124 | |
| Dial-A-Ride | | | 1,454,710 | 1,464,473 | |
| Fixed-Route PCT | | | 3,681,730 | 3,708,577 | |
| Placer Transit | 7,036,665 | 10,509,353 | | | |
| Placer Transit Admin/Overhead | | | 388,470 | 388,468 | |
| Vanpool | | | 333,230 | 338,120 | |
| 06000 Placer County Transit | 7,036,665 | 10,509,353 | 9,049,960 | 9,098,762 | -13.42% |
| Capital Equipment/Projects TART | | | 1,311,000 | 1,311,000 | |
| Fixed-Route PCT | | | 4,920,230 | | |
| Fixed-Route TART | | | | 6,603,592 | |
| Paratransit | | | 52,370 | 52,366 | |
| TART Transit | 4,853,535 | 7,328,926 | | | |
| 06020 TART | 4,853,535 | 7,328,926 | 6,283,600 | 7,966,958 | 8.71% |
| Closed Landfill Operations - ERL | 496,704 | 429,192 | 1,750,801 | 601,400 | |
| Garbage Collection, Disposal & Recycling - ERL | 1,380,487 | 766,483 | | 1,069,151 | |
| 02890 Eastern Region Landfill | 1,877,191 | 1,195,675 | 1,750,801 | 1,670,551 | 39.72% |
| 02200 Kings Beach Center | 303,115 | 319,486 | 302,000 | 297,548 | -6.87% |
| Closed Landfill Operations - SWM | 394,233 | 2,120,978 | 2,304,957 | 1,764,235 | |
| Garbage Collection, Disposal & Recycling - SWM | 1,050,182 | 0 | | 557,125 | |
| 04500 Solid Waste Management | 1,444,416 | 2,120,978 | 2,304,957 | 2,321,360 | 9.45% |
| TOTAL ENTERPRISE FUNDS | 15,514,921 | 21,474,418 | 19,691,318 | 21,355,179 | -0.56% |
| INTERNAL SERVICE FUNDS | | | | | |
| 06300 Public Works Fleet Operations | 7,707,249 | 10,494,847 | 8,509,333 | 8,393,787 | -20.02% |
| 02500 Placer County Government Center Campus | 1,856,213 | 1,861,002 | 2,071,448 | 2,394,049 | 28.64% |
| Building Maintenance | | | 369,998 | 369,998 | |
| Building Maintenance Admin/Overhead | | 14,649,223 | | | |
| Countywide Utilities | | | 3,780,000 | 3,780,000 | |
| Custodial Services | | | 3,082,110 | 3,082,110 | |
| Facility Projects | | | 10,306,528 | 8,091,702 | |
| 02650 Building Maintenance | 0 | 14,649,223 | 17,538,636 | 15,323,810 | 4.60% |

Public Works and Facilities

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|----------------|
| Catered Meal Services | | | 225,783 | | |
| Food Service Admin | | | 3,652,272 | 1,419,757 | |
| Jail Meal Services | | | 225,783 | 2,071,021 | |
| Juvenile Detention Meal Services | | | 225,783 | 147,656 | |
| Senior Meal Services | | | 225,783 | | |
| 02030 Food Services Program | 0 | 0 | 4,555,404 | 3,638,434 | NA |
| Environmental Utilities Admin/Overhead | 5,098,151 | 4,941,293 | 2,730,913 | 2,730,913 | |
| Solid Waste - EU | 1,860,819 | 2,164,659 | 3,396,397 | 3,373,509 | |
| Wastewater | 3,431,425 | 4,156,143 | 4,870,996 | 4,836,724 | |
| Water Resources | 23,766 | 184,234 | 438,130 | 435,686 | |
| 06280 Environmental Utilities | 10,414,160 | 11,446,329 | 11,436,436 | 11,376,832 | -0.61% |
| TOTAL INTERNAL SERVICES FUNDS | 19,977,622 | 38,451,401 | 44,111,257 | 41,126,912 | 6.96% |
| TOTAL ALL FUNDS | 154,796,273 | 224,106,748 | 196,587,962 | 195,688,301 | -12.68% |

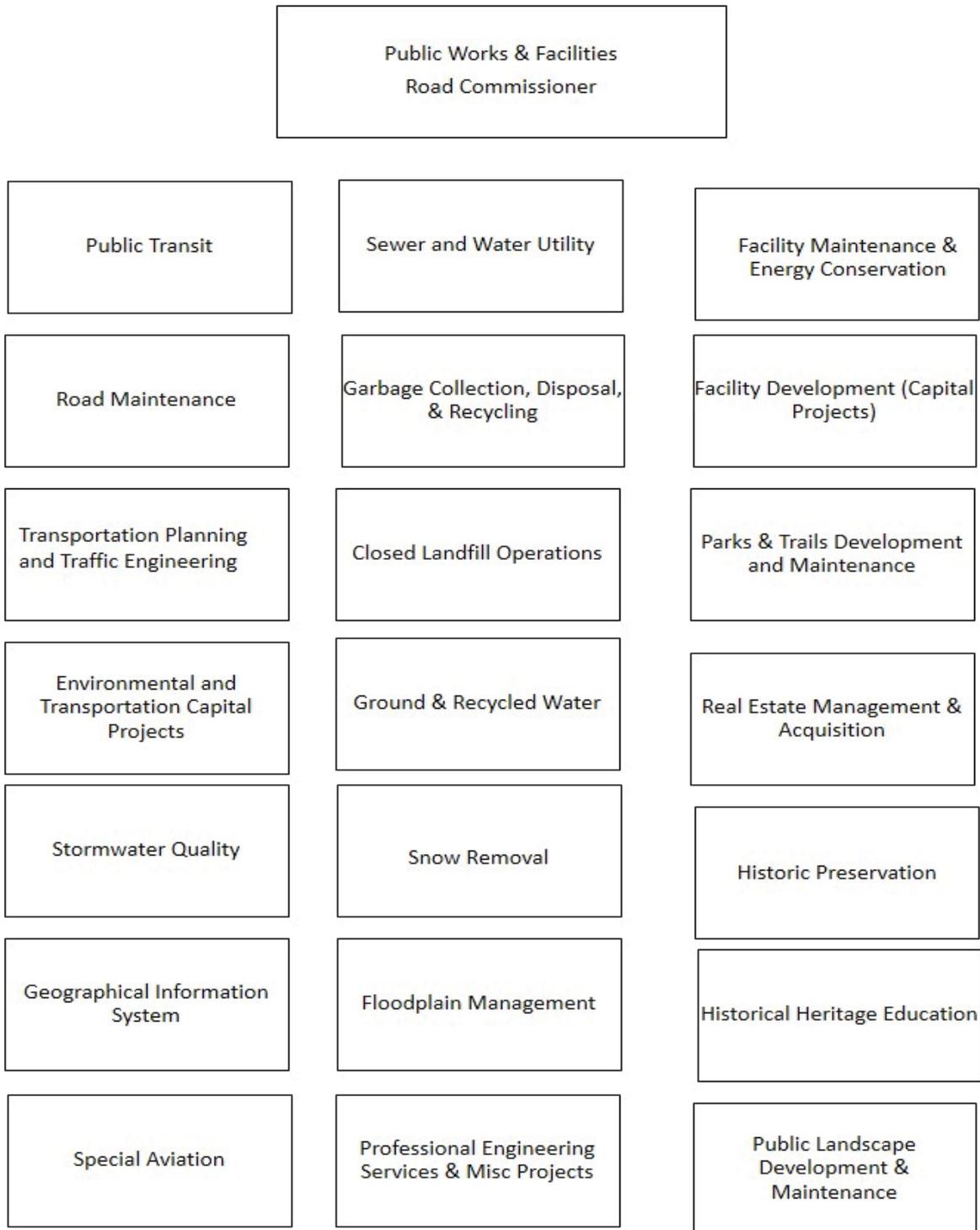
| FUNDED POSITIONS | | | | | |
|--|------------|------------|------------|------------|---------------|
| 100-11280 Public Works Administration | 10 | 10 | 10 | 10 | |
| 100-11410 National Poll Discharge Elimination System | 4 | 4 | 4 | 4 | |
| 100-10670 Property Management | 7 | 8 | 8 | 8 | |
| 100-11250 Facility Services Administration | 13 | 14 | 14 | 14 | |
| 100-74250 Parks & Grounds Maintenance | 24 | 22 | 22 | 22 | |
| 100-74300 Placer County Museum | 6 | 7 | 7 | 7 | |
| 120-11320 Public Works Engineering | 37 | 38 | 33 | 33 | |
| 120-32600 Public Works Road Maintenance | 76 | 75 | 76 | 76 | |
| 140-10780 Capital Improvements | 11 | 11 | 11 | 11 | |
| 210-06000 Placer County Transit | 27 | 27 | 27 | 27 | |
| 210-06020 TART | 23 | 23 | 27 | 24 | |
| 250-02650 Building Maintenance | 42 | 41 | 40 | 40 | |
| 250-06300 Public Works Fleet Operations | 23 | 23 | 22 | 22 | |
| 260-06280 Environmental Utilities | 67 | 62 | 62 | 62 | |
| TOTAL FUNDED POSITIONS | 370 | 365 | 363 | 360 | -1.37% |
| TOTAL ALLOCATED POSITIONS | 446 | 448 | 443 | 442 | -1.34% |

Mission Statement

Public Works - Plan, develop, operate and maintain a safe, efficient and well maintained transportation system and services.

Facility Services - To plan, construct, manage, and operate Placer County's buildings, properties, infrastructure, and assets to bring value to the public, maximizing useful life and economic opportunity through efficient and effective service delivery and prudent fiscal management.

DEPARTMENT OF PUBLIC WORKS & FACILITIES



11280 – PUBLIC WORKS ADMINISTRATION

Land Use System

Purpose: Provides management and administrative support to the operating divisions of the Public Works and Facilities Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

FY 2017-18 Highlights: Administration utilized the Priority Base Budgeting system BOARD for budget input for this fiscal year. Position allocation changes are aligned to continue the support of the merger of Public Works and Facility Services.

Major Budget Adjustment(s):

- Increase in Salary and Benefits of \$154,125 for one information technology analyst senior and one administrative services officer senior.

11410 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM – NPDES

Land Use System

Purpose: Protects the County’s surface and ground waters from the effects of storm water pollutants.

FY 2017-18 Highlights: Renewed Tahoe Basin NPDES Municipal Water Quality Permit continues implementation of TMDL objectives, increasing sediment and nutrient load reduction targets and requiring expanded water quality monitoring. Expected State Water Resources Control Board Guidance will trigger the need to make decisions on Trash TMDL implementation strategies for all NPDES permit areas. Updated and new Federal Emergency Management Agency (FEMA) floodplain mapping will be adopted, and a new phase of floodplain mapping studies commenced.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

Stormwater Quality Management – Protects lakes, creeks and streams from pollutant impacts through outreach and education initiatives, implementation of development controls, construction activity oversight, water quality monitoring, commercial and industrial site inspections, and implementation of applicable regulations.

Program Cost: \$958,365

Geographic Information Systems (GIS) – Collects, manages, and presents spatial and geographical data to support departmental operations and activities.

Program Cost: \$140,231

Floodplain Management – Minimizes damages and financial losses associated with development in and near identified floodplains through implementation of educational and program initiatives and applicable construction and land development standards.

Program Cost: \$101,890

10670 - PROPERTY MANAGEMENT

Land Use System

Purpose: Provides a variety of real estate services; including leasing, property management, and acquisitions and divestitures of real property. This asset management activity generates revenue from, and provides stewardship over, Placer County real-property assets, and provides comprehensive public information regarding these assets.

FY 2017-18 Highlights: The Real Estate Acquisitions program will continue to support County's economic development activities through its acquisition of Tourist Accommodation Units (TAUs) in the Tahoe basin to incentivize development and perform property management duties until such time that the Kings Beach Center is sold or leased. The Real Estate Management program will manage the disposition of the three Successor Agency properties and enter into transactional agreements providing for disposition and redevelopment of the Kings Beach Center. This program will also negotiate transactional agreements with the Placer Valley Tourism's plan for development of indoor event center and support this entity's efforts to obtain approvals, design, and renovate the Fairgrounds. The program will also complete lead remediation for the gun ranges at the former Titan 1-A Missile Facility in Lincoln and finalize transactional agreements with the City of Lincoln for the sale of the park parcel. The program will support the implementation of the Placer County Conservation Program (PCCP) through acquisition of mitigation lands that need to be conserved by the time the PCCP is initiated. One new highlight will be to locate future emergency shelters in the Auburn and South Placer area and dispose surplus/vacant/underutilized properties and resolve encroachment/boundary line issues.

Major Budget Adjustment(s):

- Decrease in revenues of \$170,385 to reflect the historical lease management charges for the 1000 Sunset building, and the completion of several large projects in FY 2016-17.
- Increase in Other Charges of \$57,220 for Cost Allocation Plan (A-87) charges.

PBB PROGRAMS – PROPERTY MANAGEMENT

Real Estate Management – Identifies, negotiates and manages leases for privately owned buildings and facilities when county operations cannot be accommodated in existing county-owned facilities. Manages and leases county-owned properties, sell surplus property and research and respond to inquiries raised by the public, other agencies, and county departments.

Program Cost: \$715,886

Real Estate Acquisitions – Identifies, evaluates, negotiates and acquires land and real property in support of county operations, programs and goals (e.g. Placer Legacy and County government uses). Performs acquisition, disposition or leasing activities to promote economic development.

Program Cost: \$177,383

11250 - FACILITY SERVICES ADMINISTRATION

Land Use System

Purpose: Provides management and administrative support to the operating divisions of the Public Works and Facilities Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

Public Works and Facilities

FY 2017-18 Highlights: Administration continues to refine the Department's goals with Priority Base Budgeting and is coordinating efforts on combining like responsibilities between the two administrative divisions.

Major Budget Adjustment(s):

- General Fund Charges in the amount of \$587,045 are now accounted for in Intergovernmental Revenues, reflecting the Building Maintenance appropriation's change to an Internal Service Fund appropriation.
- Decrease in Salaries and Benefits of \$117,000 for the defunding of one administrative services officer senior position.

74250 - PARKS & GROUNDS SERVICES

Community and Cultural System

Purpose: Provides operation, maintenance and construction services to park facilities and beaches in unincorporated Placer County, and provides or manages contracts for grounds maintenance for other county owned facilities, landscaped rights of way and properties. Additional responsibilities include planning, acquisition, construction, and maintenance of county trails and public open space. Much of this is accomplished by working in partnership with volunteers, communities, and development projects.

FY 2017-18 Highlights: The first ever Countywide Parks and Trails Master Plan will incorporate public outreach and analysis in order to better prioritize the recreational services provided to the County's communities and visitors.

Major Budget Adjustment(s):

- Decrease in Net County Cost of \$449,867 for the distribution of revenues in the County's Cost Allocation Plan (A-87).
- Increase in required additional landscape maintenance contract costs of \$22,000 for the County's acquisition of the 1000 Sunset building.

PBB PROGRAMS - PARKS & GROUNDS SERVICES

Parks Development and Grounds Maintenance – Provides opportunities for the public to engage in organized and spontaneous outdoor recreation. Plans and operates parks, community halls, and Tahoe Beaches in partnership with citizens, volunteers, agencies and developers. Ensures recreational service level standards are maintained as population and use increase through private development, and reviews development submittals for compliance with design and funding standards. Maintains landscaped grounds around county buildings to benefit residents, employees and visitors; while exceeding water conservation goals, enhancing aesthetics, and minimizing labor.

Program Cost: \$2,307,062

Trails and Open Space Development and Maintenance – Plans and develops a system of interconnected trails throughout Placer County and adjacent jurisdictions for hiking, bicycling, and equestrian use. Manages County open space properties and promotes fire safety with strategies that minimize labor, including agency partnerships and grazing. Accomplishes goals in partnership with citizens, volunteers, other agencies and private developers.

Program Cost: \$704,058

Public Landscape Development and Maintenance – Maintains county roadway medians and corridor landscaping to provide an aesthetic experience, while exceeding water conservation goals and minimizing labor.

Program Cost: \$720,236

74300 - PLACER COUNTY MUSEUMS

Community and Cultural System

Purpose: Provides exhibits and educational programs such as living history, community heritage education programs, and special events for Placer County residents and visitors. Staff and volunteers process and preserve historic artifacts and documents by keeping them in a controlled environment and implement protective measures to ensure the physical evidence of our history will be available for future generations.

FY 2017-18 Highlights: The Historical Heritage Education program will expand the Community Education program to include monthly free programs for the public. This program will continue to expand the Fourth Grade Gold Rush Program, using facilities at the new Gold Rush Museum, and continue successes of the Living History Program for Placer County Third Graders. The Historic Preservation program will complete finishing touches on the Gold Rush and DeWitt History Museums and have grand openings for both. Work closely with other historical organizations and museums in Placer County to continue to grow the Heritage Trail summer-long event.

Major Budget Adjustment(s):

- Increase in Base Budget of \$167,537 for the increased cost of employee benefits, county services charge tables, and salaries.

PBB PROGRAMS - PLACER COUNTY MUSEUMS

Historical Heritage Education – Develops and maintains exhibits and educational programs. Coordinates and shares information with other historical societies and museums in the County. Recruits, trains and manages volunteers to work in our museums, facilities or programs. Conducts volunteer recognition and appreciation activities.

Program Cost: \$984,893

Historic Preservation (Archives) – Preserves the artifacts, documents and photographs in the Division's collection. Assists the public with research, conservation and preservation questions.

Program Cost: \$269,314

32760 - SPECIAL AVIATION

Land Use System

Purpose: Maintains the Blue Canyon Airport for general aviation use.

FY 2017-18 Highlights: Perform annual maintenance and repairs of emergency landing strip for small aircraft and emergency use by U.S. Forest Service during fire season.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – SPECIAL AVIATION

Blue Canyon Airport – Repair and maintain airport runway surfacing and lighting system, and manage surrounding vegetation in accordance with FAA standards.

Program Cost: \$12,500

11320 - ENGINEERING, TRANSPORTATION & CONSTRUCTION

Land Use System

Purpose: Provides quality plans and specifications and timely construction for public infrastructure projects. Create long-range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

FY 2017-18 Highlights: Engineering projects such as bridges, roads, pedestrian facilities, and Tahoe environmental enhancement will include continuing construction of the SR 89 / Fanny Bridge Project which includes the Dollar Creek Shared-Use Trail, begin construction of up to four bridge replacements, construction of Highway 49 and Cook Riolo pedestrian facilities, and construction of two bus transit shelters. Transportation planning programs will complete design of Phase 1 of Placer Parkway (delayed from last year due to funding uncertainty that has now been resolved).

Major Budget Adjustment(s):

- Decrease in project expenditures of \$16.1 million related to the estimated project completions during FY 2016-17.
- Decrease in revenues of \$7.0 million for completed projects.
- Increase in Right-of-Way revenues of \$600,000.

PBB PROGRAMS - ENGINEERING, TRANSPORTATION & CONSTRUCTION

Environmental Capital Projects – Designs, permits and delivers various environmental improvement projects throughout county. Most projects are located in the Lake Tahoe Basin portion of the county where a continuing effort occurs to improve stormwater quality particularly in the built environment to protect Lake Tahoe’s famed water quality and clarity.

Program Cost: \$7,708,975

Transportation Capital Projects – Designs, permits and delivers various transportation improvement projects from traditional roadway capacity, increasing projects to multimodal infrastructure including pedestrian and bicycle path facilities, as well as transit facilities such as bus shelters and depots. This program also includes bridge replacement for the 100+ bridges the department maintains from small single span bridges to large multiple span bridges like the Foresthill Bridge.

Program Cost: \$23,782,875

Miscellaneous Project (Assist Others, Utility Undergrounding, Blue Canyon Airport) – Designs, permits, and delivers projects for other divisions or departments and manages programs such as utility undergrounding project development and the Blue Canyon Airport to ensure it is accessible and maintained in a satisfactory condition.

Program Cost: \$100,896

Traffic Engineering & Transportation Planning – Manage traffic safety and traffic operations on county maintained roadways. Included within traffic safety is the Traffic Accident Analysis System (TAAS) which actively works to reduce the number and severity of traffic collisions. Update the Circulation Elements of the County General Plan and various Community Plans. As part of these updates, Capital Improvement Programs (CIP) is developed to support desired traffic flow on roadways within the plan area boundaries. Traffic Impact Fees are then developed based on the CIP and collected to insure the identified future improvements are funded by collecting fair contributions toward the needed improvements. Review land development projects submitted to the county through the Community Development Resource Agency (CDRA) Planning Services Division.

Program Cost: \$ 10,324,434

32600 - ROAD MAINTENANCE

Land Use System

Purpose: Provides safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

FY 2017-18 Highlights: The Road Maintenance Division is still in a transitional state due to continued retirements of leadership positions. We expect this trend to continue through at least the next fiscal year. Highway User Tax (HUTA) revenues continue to be volatile, and we expect a \$400,000 decrease in local sales tax (TDA) revenue. Road Work will encompass one federally funded hot mix asphalt overlay and continued Highway Safety Improvement Program (19 intersections). The Snow Removal Program will continue the operation of one of the largest snow removal programs in the State.

Major Budget Adjustment(s):

- Decrease in Services and Supplies of \$504,802 for oils and aggregates.
- Increase in Highway User Excise Tax revenue of \$726,684.
- Proposed budget expenditures total \$15.9 million, a 5% decrease from last year. This is commensurate with an anticipated 5.9% decrease in revenues.

PBB PROGRAMS – ROAD MAINTENANCE

Road Maintenance – Provides for the repair and maintenance of roads within the County maintained roadway system, including, drainage facilities, bridges, guardrail, vegetation management, street sweeping, and preparation and administration of surface treatment projects. Issues transportation permits and installation and maintenance of the three main devices used to control traffic, namely; signs, pavement markings, and traffic signals.

Program Cost: \$9,599,370

Snow Removal – This program comprises routine and emergency activities with the control and removal of ice and snow from County roads which includes plowing, sanding, and snow blowing. This is often a 24-7 operation depending on snow level elevations and storm intensity. The Serene Lakes area consistently receives the highest recorded snowfall in the continental United States. Depending on snow levels, our crews may be required to remove snow from 150 miles of road up to 500 miles of road.

Program Cost: \$3,228,738

10780 - CAPITAL IMPROVEMENTS

Land Use System

Purpose: Plans, designs, and constructs facilities in accordance with plans endorsed by the Board of Supervisors.

FY 2017-18 Highlights: The Facility Development program continues the development of the Placer County Government Center Master Plan and Environmental Documentation. The program will also begin the Design-Build delivery of the new Health & Human Services building; continue the SB 863 Design-Build delivery of the South Placer Acute Mental Health Housing Unit; commence the Design-Build delivery of a new Coroner Facility; start the Design-Build delivery of a Regional Crime Lab Facility, the design and Construction of improvements to relocate the Elections Warehouse to Building 301, and the design and Construction of Auburn Jail Housing Unit 3 Modifications. This program will also complete the County-Wide Americans with Disabilities Act (ADA) Self Evaluation and Transition Plan and continue with the analysis and implementation of appropriate security measures at identified facilities.

Major Budget Adjustment(s):

- The FY 2017-18 Proposed Budget includes \$1.5 million of new General Fund funding for priority maintenance and planning projects.
- Decrease in Building & Improvement costs of \$7.0 million related to estimated project completions during FY 2016-17.

PBB PROGRAMS – CAPITAL IMPROVEMENTS

Facility Development – Provides and manages space planning, architectural and engineering design services, construction documentation, specifications and detailed cost estimates. Provide responsive design solutions for new facilities that are operationally efficient, accessible, and energy efficient public facilities. Manage the timely delivery of sustainable facilities that serve the citizens of Placer County, through effective consultant and construction management. Manage the assessment and abatement of hazardous materials.

Program Cost: \$64,450,117

06000 - PLACER COUNTY TRANSIT (ENTERPRISE FUND)

Land Use System

Purpose: Provides safe and reliable service within and between the communities of western Placer County.

FY 2017-18 Highlights: Placer County Transit will complete the replacement of the bus fleet in this year. No service adjustments are planned, however full implementation of the regional fare payment system known as Connect Card will take place.

Major Budget Adjustment(s):

- Decrease in equipment expenditures of \$1.6 million; budget includes the purchase of three additional replacement buses, the carryover of seven dial-a-ride buses, upgrade of onboard surveillance, and installation of CCTV at the Placer County Transit yard and office area, all funded primarily by grant funds.

PBB PROGRAMS – PLACER COUNTY TRANSIT

Public Transit – Provides safe and reliable transportation services; **Fixed route** service is a regularly scheduled public bus service. **Commuter Bus** services provide four mornings and afternoon commute runs to and from downtown Sacramento. **Dial-A-Ride** services are based on reservations directly to requested destinations within the service area. **Vanpool** services are leased vans from a private company specializing in vanpool coordination and are driven by one of the commuters in the vanpool.

Program Attributes: Annual ridership on the fixed route service was 294,381 in FY 2015-16. In February of 2016, the Commuter Bus ridership averaged 314 passengers per day, which is an average of 39 passengers per bus per day. Dial-A-Ride carried 42,342 passengers in FY 2015-16. Currently there are 10 vanpools originating from Placer County to various employers in Sacramento and Davis. The vanpools carried 29,189 passenger trips in FY 2015-16.

Program Cost: \$9,098,762

06020 – TAHOE TRUCKEE AREA REGIONAL TRANSIT (ENTERPRISE FUND)

Land Use System

Program Purpose: Provides safe and reliable service within and between the communities of the North Lake Tahoe area.

FY 2017-18 Highlights: Significant service expansion is planned for this year with consistent with the TART Systems Plan adopted by the Board of Supervisors in April 2016. This will consist of increasing frequency to 30 minutes year-round on the north shore, extending service until 9:30pm in the fall and spring, and increasing service frequency on the Highway 89 and 267 routes.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$325,911 for the addition of three bus driver II positions.
- Increase in Services and Supplies of \$582,056 related to the TART Systems Plan adopted by the Board of Supervisors in April of 2016.
- Increase in East Slope Transient Occupancy Tax revenues of \$1.2 million related to the TART Systems Plan.
- Decrease in Equipment of \$550,000 for the purchase of two replacement buses funded by grant funding, along with installation of CCTV at the transit facilities and on-board surveillance on buses.

PBB PROGRAMS - TAHOE TRUCKEE AREA REGIONAL TRANSIT

Tahoe Area Public Transit – Tahoe Area Regional Transit (TART) operates public bus service in North Tahoe. To meet the Americans with Disabilities Act (ADA) transportation requirements, Placer County contracts with a taxi cab company to provide trips to persons with disabilities are not able to get to and from the regular fixed route.

Program Attributes: Fixed Route Ridership was 331,890 in FY 2015-16. The annual ridership on the Paratransit program is approximately 552 passengers.

Program Cost: \$7,966,958

02890 - EASTERN REGIONAL LANDFILL (ENTERPRISE FUND)

Land Use System

Purpose: Monitors and maintains the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

FY 2017-18 Highlights: The Garbage Collection, Disposal and Recycling program will construct a second inbound scale to more accurately measure waste volumes and improve traffic flow and site safety. This program will coordinate development of the Biomass facility at Cabin Creek to provide an alternative recycling avenue for forest material.

Major Budget Adjustment(s):

- Increase in services and supplies of \$203,773 for county staff costs to address one-time regulatory compliance issues.
- Increase in capital improvement costs of \$350,000 for the ERL Truck Scale Project (\$150,000) and ERL Lift Station Improvements Project (\$200,000).
- Increase in revenues of \$160,000 for increased tipping revenue from projected increasing tonnages received at the MRF.

PBB PROGRAMS – EASTERN REGIONAL LANDFILL

Closed Landfill Operations – Protects public health and the environment by monitoring and maintaining the closed landfill site in compliance with state and federal regulations.

Program Attributes: Completion of the landfill closure expansion project brings the facility into 100% compliance with regulatory permit requirements. Achieving over 95% regulatory compliance across the closed landfill sites.

Program Cost: \$601,400

Garbage Collection, Disposal and Recycling – Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserves natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with State mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities, as well as the Town of Truckee.

Program Attributes: Processed over 77,000 tons of waste annually, recovering over 39,000 tons of recyclable material.

Program Cost: \$1,069,151

02200 - KINGS BEACH CENTER (INTERNAL SERVICE FUND)

Land Use System

Purpose: Provides for the operation, maintenance and disposition costs associated with the Kings Beach Center properties.

FY 2017-18 Highlights: The Kings Beach Center program will manage the former Successor Agency properties pending disposition for development consistent with redevelopment and community plans.

Major Budget Adjustment(s):

- None.

04500 - SOLID WASTE MANAGEMENT (ENTERPRISE FUND)

Land Use System

Purpose: Manages the collection and disposal of solid waste, hazardous wastes, and recyclable materials generated within Placer County in an environmentally safe manner; to maintain and monitor closed landfills in Loomis, Foresthill, and Meadow Vista.

FY 2017-18 Highlights: The Garbage Collection, Disposal, and Recycling program will implement organics recycling programs to comply with state mandates.

Major Budget Adjustment(s):

- Increase in Services and Supplies of \$192,294, related to an increase in professional services and construction projects for regulatory compliance, including one-time costs for ground water monitoring and gas well installation.
- Increase in capital improvement expenses of \$500,000 for a one-time proposed Organics Recycling Facility.

PBB PROGRAMS – SOLID WASTE MANAGEMENT

Garbage Collection, Disposal and Recycling - Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with state mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities.

Program Attributes: Diverted 66 percent of the County's waste from landfills through countywide waste reduction, reuse, recycling, and composting programs and partnerships, exceeding the 50% State mandate. Established pilot program for collection and composting of food waste with 72 current customers. Provided garbage collection services to over 39,000 customers.

Program Cost: \$557,125

Closed Landfill Operations - Protects public health and the environment by monitoring and maintaining three closed landfill sites located in Meadow Vista, Foresthill, Loomis in compliance with State and Federal regulations.

Program Attributes: Achieving over 95 percent regulatory compliance across the closed landfill sites.

Program Cost: \$1,764,235

06300 - FLEET OPERATIONS (INTERNAL SERVICE FUND)

Land Use System

Purpose: Provides vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

FY 2017-18 Highlights: Replacement of twenty-three (23) department vehicles. Expected continued maintenance and repair of approximately 884 vehicles and equipment. Placer County will meet California Air Resources Board (CARB) Off-Road compliance through year 2020.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$144,505 for the increases in compensated leave and overtime along with the reduction of Salary Savings.
- Decrease in Services and Supplies of \$460,226 related to the declining cost of operating materials for fleet vehicles, such as fuel, and the implementation of the new Fuel Focus fueling system (one-time cost in FY 2016-17 will not carry forward into FY 2017-18).
- Decrease in Capital Asset expenditures \$1,677,756 for scheduled fleet vehicle replacements.
- Decrease in Miscellaneous Revenues of \$510,000 as fuel rebates may not occur in FY 2017-18.

PBB PROGRAMS – FLEET OPERATIONS

Fleet Management - Provides reliable, cost-effective vehicles to support county operations along with vehicle and heavy equipment repair and maintenance services, fuel purchasing and distribution and fleet regulatory compliance.

Program Cost: \$8,393,787

06280 - ENVIRONMENTAL UTILITIES (ENTERPRISE FUND)

Land Use System

Purpose: Provide labor and materials needed to support the County’s Water, Wastewater and Solid Waste programs. This includes operation and maintenance of the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, water for fire protection, water resource planning, and groundwater management.

FY 2017-18 Highlights: The Water Resources program will negotiate capacity expansions at City of Lincoln Wastewater Treatment and Reclamation Facility and the City of Roseville’s Pleasant Grove Wastewater Treatment Plant to accommodate growth in North Auburn and western Placer County. The program will also negotiate agreements with Placer County Water Agency and California American Water to establish those agencies as the recycled water retailer and also coordinate agreements to develop a Groundwater Sustainability Plan with other agencies within the West Placer Groundwater Sustainability Agency as well as other agencies in the North American Basin. In addition this program will complete design work for the Biomass facility at Cabin Creek to provide sufficient detail and cost information that would facilitate financing discussions with potential public and private investors.

Major Budget Adjustment(s):

- Increase in Equipment of \$80,000 for the one-time purchase of two new service trucks.

PBB PROGRAMS – ENVIRONMENTAL UTILITIES

Water Resources – Plans for and manages water resources within the County including groundwater management, surface water planning and labor to support the Middle Fork Project to ensure that these resources are managed sustainably and are able to support planned economic development in the County. Maintains County operated water systems and fire suppression systems that protect life and property.

Program Attributes: Facilitated establishment of a Groundwater Sustainability Agency with other jurisdictions within Western Placer County that will lead to development of a Groundwater Sustainability Plan for the entire North American Basin. Provided 51 million gallons of clean drinking water.

Program Cost: \$435,686

Wastewater – Protects public health and the environment by providing reliable compliant sewer infrastructure through condition assessment, modeling, long-term planning, and design and management of sewer rehabilitation and capital projects to service current and future customers. Provides cost effective operation and maintenance of wastewater infrastructure that protects public health and the environment in compliance with State and Federal regulations.

Program Attributes: Collected, conveyed and processed nearly 1.4 billion gallons of wastewater annually. Minimized sewer spills through education and outreach, and continued emphasis on preventative maintenance including hydro cleaning 49 miles of pipeline, and 27 miles of closed-circuit television video inspections.

Program Cost: \$4,836,724

Solid Waste – The Solid Waste program includes the Eastern Regional Landfill and Solid Waste Management enterprise funds. These programs provide garbage collection, recycling and disposal as well as monitoring and maintenance of the County’s closed landfills in an environmentally safe and compliant manner. More information about these funds is below.

Program Cost: \$3,373,509

02650 - BUILDING MAINTENANCE (INTERNAL SERVICE FUND)

Land Use System

Purpose: Provides a broad range of building maintenance, construction, and custodial services, and funds utilities (electrical, gas, sewer and water) for facilities owned or leased by Placer County. Proactive maintenance and cleaning of Placer County facilities protects the health of the building occupants and the public, provides a comfortable atmosphere for conducting county business, and protects the County's investment in facilities.

FY 2017-18 Highlights: Building Maintenance programs will manage comprehensive Preventative Maintenance programs and implement the VFA building assessment software to assist in prioritizing preventative maintenance projects for county facilities. This program will continue repair and renovation of parking lot and street paving, comprehensive painting plan at county facilities, roofing repair and replacement at highest priority facilities, analysis and implementation of appropriate security measures at identified facilities, expand implementation of automated HVAC and lighting systems, and continue implementation of energy saving measures.

Major Budget Adjustment(s):

- Decrease in Contributions from General Fund of \$500,000 for one-time contribution budgeted in FY 2016-17 to establish a reserve.
- Increase in Services and Supplies of \$623,532 for the increase in the maintenance contract provided to the Auburn and South Placer Jails.

PBB PROGRAMS – BUILDING MAINTENANCE

Facility Maintenance & Energy Conservation - Maintains county-owned buildings and properties that serve residents, community groups, employees and visitors. Pursues energy incentives and grants, monitor utility use and pursuit of all reasonable means to achieve utility cost savings. Maintains the cleanliness of county-owned buildings and develop private sector contracts to provide timely and cost effective services. Delivers construction projects when it is determined to be the most effective delivery method.

Program Cost: \$15,323,810

02500 - PLACER COUNTY GOVERNMENT CENTER (INTERNAL SERVICE FUND)

Land Use System

Purpose: Provides for the operation and maintenance of the Placer County Government Center Campus (Campus). The budget includes costs associated specifically to the Campus which includes utilities (sewer, water, and street lights), grounds, parking lot, road, and infrastructure maintenance. The occupants of the buildings located at the Campus pay their proportionate share of all Campus costs.

FY 2017-18 Highlights: The Placer County Government Center program will provide efficient delivery of utilities, maintenance and services for the campus, and is funded by direct charges to county department who occupy space at the campus.

Major Budget Adjustment(s):

- Increase in professional service contracts of \$120,000 for landscaping and campus safety projects.
- Cost allocation plan (A-87) expenses of \$322,601 are applied to this appropriation.

02030 – FOOD SERVICES PROGRAM (INTERNAL SERVICE FUND)

Land Use System

Purpose: Comprised of four key programs, Correctional Food Service provides meals within Placer County for adults in the County Jail, minors in Juvenile Detention, Senior Citizens via contract with Seniors First and for miscellaneous catered County events.

FY 2017-18 Highlights: Transitioned from county-staffed service model to a private-sector contract service model with Aramark Correctional Services, LLC. Additionally, the Correctional Food Service appropriation moved from the Probation Department to the Department of Public Works and Facilities.

Proposed Budget Major Adjustment(s):

- None.

PBB PROGRAMS – FOOD SERVICES PROGRAM

Aramark Correctional Services, LLC workers supervise adult inmate work crews while preparing meals. Aramark uses a cook chill system to produce meals in bulk quantities.

Program Cost: \$3,638,434

Budget Unit **General Fund - 100**
 Function General
 Activity Facility Services Administration - 11250

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7479 Other Govts-Trial Courts | \$ 8,307 | \$ | \$ | \$ |
| Total Intergovernmental Revenue | \$ 8,307 | \$ | \$ | \$ |
| Charges for Services | | | | |
| 8293 Facility Services Admin Support | \$ 655,437 | \$ 820,627 | \$ 1,677,063 | \$ |
| 8527 Transfer In A-87 Costs | (115,332) | 126,207 | | |
| Total Charges for Services | \$ 540,105 | \$ 946,834 | \$ 1,677,063 | \$ |
| Total Revenue | \$ 548,412 | \$ 946,834 | \$ 1,677,063 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 31,829 | \$ | \$ 35,000 | \$ |
| 1002 Salaries and Wages | 728,172 | 1,050,109 | 1,091,430 | |
| 1003 Extra Help | 4,202 | | | |
| 1005 Overtime & Call Back | 8,127 | 5,000 | 5,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 31,837 | 45,132 | 44,362 | |
| 1011 Salary Savings | | (41,848) | | |
| 1099 Salaries & Wages Undistributed | 13 | | | |
| 1300 P.E.R.S. | 172,721 | 294,012 | 283,718 | |
| 1301 F.I.C.A. | 54,503 | 80,716 | 80,834 | |
| 1303 Other Postemployment Benefits (OPEB) | 57,828 | 75,460 | 75,460 | |
| 1310 Employee Group Ins | 140,730 | 180,868 | 205,566 | |
| 1315 Workers Comp Insurance | 10,159 | 11,908 | 12,457 | |
| 1320 Retired Employee Grp Ins | 58,923 | 66,259 | 64,947 | |
| 1325 401 (k) Employer Match | 1,467 | 2,250 | 3,000 | |
| Total Salaries & Benefits | \$ 1,300,511 | \$ 1,769,866 | \$ 1,901,774 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 16,921 | \$ 18,000 | \$ 18,000 | \$ |
| 2052 Communication Services - Mobile Devices | 760 | 1,000 | 1,000 | |
| 2140 Gen Liability Ins | 4,078 | 4,728 | 3,038 | |
| 2310 Employee Benefits Systems | 19,378 | 22,724 | 34,504 | |
| 2404 Maintenance Services | | 7,640 | 6,048 | |
| 2406 Maintenance - Janitorial | | 8,288 | 7,027 | |
| 2415 Campus Services-PCGC | 9,010 | 9,994 | 8,045 | |
| 2439 Membership/Dues | | 500 | 500 | |
| 2481 PC Acquisition | | 2,400 | 2,400 | |
| 2511 Printing | 4,723 | 6,000 | 6,000 | |
| 2523 Office Supplies & Exp | 6,084 | 8,000 | 8,000 | |
| 2524 Postage | 4,736 | 4,500 | 4,213 | |
| 2568 MIS - Services | 59,522 | 63,766 | 79,433 | |
| 2701 Publications & Legal Notices | 658 | 500 | 1,000 | |
| 2709 Countywide System Charges | 16,670 | 13,408 | 13,028 | |
| 2838 Special Dept Expense-1099 Reportable | 16 | | | |
| 2840 Special Dept Expense | 1,547 | 10,000 | 10,000 | |
| 2844 Training | | 1,500 | 1,500 | |
| 2931 Travel & Transportation | | 500 | 500 | |
| 2932 Mileage | 23 | 1,000 | 1,000 | |
| 2933 Lodging | | 500 | 500 | |
| 2941 County Vehicle Mileage | 196 | 1,200 | 1,200 | |
| 2964 Meals/Food Purchases | 25 | 250 | 250 | |
| 2965 Utilities | | 7,104 | 7,217 | |
| Total Services & Supplies | \$ 144,347 | \$ 193,502 | \$ 214,403 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ | \$ | \$ 180,863 | \$ |
| Total Other Charges | \$ | \$ | \$ 180,863 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 7,339 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 6,470 | | | |
| 5550 I/T-OUT Administration | 134,952 | 150,000 | 168,250 | |
| 5556 I/T-OUT Professional Services | 352,504 | 200,000 | 350,000 | |

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 **Facility Services Administration - 11250**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 5965 I/T-OUT Utilities | 7,066 | | | |
| Total Intrafund Transfers Out | \$ 508,331 | \$ 350,000 | \$ 518,250 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (938,816) | \$ (1,079,912) | \$ (492,867) | \$ |
| 5008 I/T-IN County Office Bldg Fund | (359,233) | (448,854) | (337,047) | |
| Total Intrafund Transfers In | \$ (1,298,049) | \$ (1,528,766) | \$ (829,914) | \$ |
| Total Expenditures / Appropriations | \$ 655,140 | \$ 784,602 | \$ 1,985,376 | \$ |
| Net Cost | \$ 106,728 | \$ (162,232) | \$ 308,313 | \$ |

Budget Unit **General Fund - 100**
 Function General
 Activity Public Works Administration - 11280

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8112 DPW Administrative Services | \$ 858,003 | \$ 967,058 | \$ 1,064,758 | \$ |
| 8212 Other General Reimbursement | 37,417 | | | |
| Total Charges for Services | \$ 895,420 | \$ 967,058 | \$ 1,064,758 | \$ |
| Total Revenue | \$ 895,420 | \$ 967,058 | \$ 1,064,758 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 26,192 | \$ 1,000 | \$ 1,000 | \$ |
| 1002 Salaries and Wages | 804,340 | 875,000 | 915,777 | |
| 1003 Extra Help | 265 | | | |
| 1005 Overtime & Call Back | 1,192 | | 1,200 | |
| 1008 Salaries & Wages-Oper | 137 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 32,778 | 38,400 | 29,817 | |
| 1011 Salary Savings | | (84,100) | (84,100) | |
| 1018 Taxable Meal Reimbursements | 31 | | | |
| 1300 P.E.R.S. | 206,633 | 242,100 | 254,095 | |
| 1301 F.I.C.A. | 56,811 | 66,900 | 64,219 | |
| 1303 Other Postemployment Benefits (OPEB) | 52,652 | 53,900 | 53,900 | |
| 1310 Employee Group Ins | 126,023 | 137,078 | 146,766 | |
| 1315 Workers Comp Insurance | 3,135 | 3,400 | 2,454 | |
| 1320 Retired Employee Grp Ins | 50,556 | 59,554 | 59,198 | |
| 1325 401 (k) Employer Match | 750 | 1,500 | 2,250 | |
| Total Salaries & Benefits | \$ 1,361,495 | \$ 1,394,732 | \$ 1,446,576 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 12,236 | \$ 13,000 | \$ 25,240 | \$ |
| 2052 Communication Services - Mobile Devices | 512 | 800 | 800 | |
| 2140 Gen Liability Ins | 1,642 | 2,284 | 2,055 | |
| 2274 Delivery & Freight Charges | | 100 | 100 | |
| 2291 Maintenance - Computer Equip | | 600 | 600 | |
| 2292 Maintenance - Software | 1,337 | 1,100 | 1,100 | |
| 2310 Employee Benefits Systems | 14,099 | 16,127 | 19,785 | |
| 2404 Maintenance Services | | 59,600 | 59,248 | |
| 2406 Maintenance - Janitorial | | 48,100 | 49,419 | |
| 2415 Campus Services-PCGC | 34,124 | 39,100 | 40,733 | |
| 2439 Membership/Dues | 990 | 1,200 | 1,200 | |
| 2481 PC Acquisition | 4,653 | 6,100 | 6,100 | |
| 2511 Printing | 10,145 | 11,000 | 11,000 | |
| 2522 Other Supplies | 380 | 1,500 | 1,500 | |
| 2523 Office Supplies & Exp | 5,828 | 6,800 | 6,800 | |
| 2524 Postage | 2,369 | 2,393 | 4,212 | |
| 2555 Prof/Spec Svcs - Purchased | 25,795 | 3,000 | 5,000 | |
| 2568 MIS - Services | 50,125 | 42,239 | 41,265 | |
| 2701 Publications & Legal Notices | 324 | 300 | 300 | |
| 2709 Countywide System Charges | 13,393 | 12,154 | 12,209 | |
| 2840 Special Dept Expense | 910 | | 1,000 | |
| 2844 Training | 1,155 | 4,000 | 4,000 | |
| 2931 Travel & Transportation | 168 | 1,000 | 1,000 | |
| 2932 Mileage | | 400 | 400 | |
| 2941 County Vehicle Mileage | 6,285 | 7,000 | 9,000 | |
| 2964 Meals/Food Purchases | 92 | 400 | 400 | |
| 2965 Utilities | | 45,200 | 42,841 | |
| Total Services & Supplies | \$ 186,562 | \$ 325,497 | \$ 347,307 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 393,974 | \$ 362,019 | \$ 334,357 | \$ |
| Total Other Charges | \$ 393,974 | \$ 362,019 | \$ 334,357 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 48,712 | | | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 44,633 | | | |
| 5556 I/T-OUT Professional Services | 97,237 | 128,900 | 109,054 | |

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 **Public Works Administration - 11280**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 5965 I/T-OUT Utilities | 39,117 | | | |
| Total Intrafund Transfers Out | \$ 229,699 | \$ 128,900 | \$ 109,054 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (202,687) | \$ (165,312) | \$ (210,820) | \$ |
| 5004 I/T-IN Road Fund | (1,073,381) | (1,120,058) | (993,042) | |
| 5009 I/T-IN County Library Fund | (239) | | | |
| Total Intrafund Transfers In | \$ (1,276,307) | \$ (1,285,370) | \$ (1,203,862) | \$ |
| Total Expenditures / Appropriations | \$ 895,423 | \$ 925,778 | \$ 1,033,432 | \$ |
| Net Cost | \$ 3 | \$ (41,280) | \$ (31,326) | \$ |

Budget Unit **General Fund - 100**
Function **General**
Activity **Building Maintenance - 10650**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6965 Rents & Concessions | \$ 53,260 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 53,260 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7164 State Special Circumstances | \$ 1,204 | \$ | \$ | \$ |
| 7479 Other Govts-Trial Courts | 226,012 | | | |
| Total Intergovernmental Revenue | \$ 227,216 | \$ | \$ | \$ |
| Charges for Services | | | | |
| 8196 Buildings & Grounds Services | \$ 2,006,715 | \$ | \$ | \$ |
| 8208 Park & Recreation Services | 300 | | | |
| 8527 Transfer In A-87 Costs | 2,567,343 | | | |
| Total Charges for Services | \$ 4,574,358 | \$ | \$ | \$ |
| Donations | | | | |
| 8755 Donation | \$ 35 | \$ | \$ | \$ |
| Total Donations | \$ 35 | \$ | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 2,943 | \$ | \$ | \$ |
| Total Miscellaneous Revenues | \$ 2,943 | \$ | \$ | \$ |
| Total Revenue | \$ 4,857,812 | \$ | \$ | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 35,625 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 2,309,797 | | | |
| 1003 Extra Help | 32,971 | | | |
| 1005 Overtime & Call Back | 68,390 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 127,856 | | | |
| 1018 Taxable Meal Reimbursements | 1,023 | | | |
| 1300 P.E.R.S. | 525,375 | | | |
| 1301 F.I.C.A. | 183,584 | | | |
| 1303 Other Postemployment Benefits (OPEB) | 211,778 | | | |
| 1310 Employee Group Ins | 500,354 | | | |
| 1315 Workers Comp Insurance | 119,509 | | | |
| 1320 Retired Employee Grp Ins | 379,726 | | | |
| Total Salaries & Benefits | \$ 4,495,988 | \$ | \$ | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 107,105 | \$ | \$ | \$ |
| 2052 Communication Services - Mobile Devices | 8,166 | | | |
| 2085 Household Expense | 130,620 | | | |
| 2086 Refuse Disposal | 219,685 | | | |
| 2140 Gen Liability Ins | 95,803 | | | |
| 2273 Parts | 13,348 | | | |
| 2290 Maintenance - Equipment | 14,279 | | | |
| 2310 Employee Benefits Systems | 65,370 | | | |
| 2404 Maintenance Services | 227 | | | |
| 2405 Materials - Bldgs & Impr | 403,068 | | | |
| 2415 Campus Services-PCGC | 600,249 | | | |
| 2439 Membership/Dues | 175 | | | |
| 2511 Printing | 6,677 | | | |
| 2512 Laundry/Dry Cleaning | 7,885 | | | |
| 2523 Office Supplies & Exp | 5,683 | | | |
| 2524 Postage | 2,232 | | | |
| 2549 Construction Projects | 4,017 | | | |
| 2555 Prof/Spec Svcs - Purchased | 2,967,292 | | | |
| 2556 Prof/Spec Svcs - County | 1,927 | | | |
| 2568 MIS - Services | 124,050 | | | |
| 2570 Media / Video Services | 12,546 | | | |
| 2701 Publications & Legal Notices | 306 | | | |
| 2709 Countywide System Charges | 28,492 | | | |
| 2710 Rents & Leases - Equipment | 5,327 | | | |

Budget Unit **General Fund - 100**
 Function **General**
 Activity **Building Maintenance - 10650**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2744 Small Tools & Instruments | 30,906 | | | |
| 2770 Fuels & Lubricants | 1,223 | | | |
| 2838 Special Dept Expense-1099 Reportable | 4,546 | | | |
| 2840 Special Dept Expense | 81,052 | | | |
| 2844 Training | 1,445 | | | |
| 2862 Landfill Dump Fee | 798 | | | |
| 2920 Inventory Purchases | (1,696) | | | |
| 2931 Travel & Transportation | 357 | | | |
| 2932 Mileage | 551 | | | |
| 2933 Lodging | 837 | | | |
| 2941 County Vehicle Mileage | 275,547 | | | |
| 2964 Meals/Food Purchases | 325 | | | |
| 2965 Utilities | 3,121,752 | | | |
| Total Services & Supplies | \$ 8,342,172 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 109,422 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 24,902 | | | |
| 5550 I/T-OUT Administration | 503,254 | | | |
| 5556 I/T-OUT Professional Services | 107,340 | | | |
| 5965 I/T-OUT Utilities | 42,878 | | | |
| Total Intrafund Transfers Out | \$ 787,796 | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (5,144,019) | \$ | \$ | \$ |
| 5004 I/T-IN Road Fund | (238,412) | | | |
| 5008 I/T-IN County Office Bldg Fund | (836,366) | | | |
| 5009 I/T-IN County Library Fund | (471,424) | | | |
| 5010 I/T-IN Fire Protection Fund | (2,980) | | | |
| 5011 I/T-IN Public Safety Fund | (4,983,125) | | | |
| Total Intrafund Transfers In | \$ (11,676,326) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 1,949,630 | \$ | \$ | \$ |
| Net Cost | \$ (2,908,182) | \$ | \$ | \$ |

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity National Poll Discharge Elimination System - 11410

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7232 State Aid - Other | \$ 14,627 | \$ 16,200 | \$ 13,255 | \$ |
| Total Intergovernmental Revenue | \$ 14,627 | \$ 16,200 | \$ 13,255 | \$ |
| Charges for Services | | | | |
| 8212 Other General Reimbursement | \$ 197,262 | \$ 382,000 | \$ 397,159 | \$ |
| Total Charges for Services | \$ 197,262 | \$ 382,000 | \$ 397,159 | \$ |
| Total Revenue | \$ 211,889 | \$ 398,200 | \$ 410,414 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 383,558 | \$ 367,848 | \$ 377,824 | \$ |
| 1003 Extra Help | 13,019 | 33,500 | | |
| 1005 Overtime & Call Back | 4,839 | 3,000 | 1,000 | |
| 1008 Salaries & Wages-Oper | (483) | | | |
| 1010 Cafeteria Plans (Non-PERS) | 22,914 | 22,071 | 22,670 | |
| 1018 Taxable Meal Reimbursements | 174 | 1,000 | 1,000 | |
| 1300 P.E.R.S. | 87,507 | 89,880 | 94,774 | |
| 1301 F.I.C.A. | 31,032 | 27,543 | 28,768 | |
| 1303 Other Postemployment Benefits (OPEB) | 24,670 | 21,560 | 21,561 | |
| 1310 Employee Group Ins | 47,261 | 45,111 | 44,228 | |
| 1315 Workers Comp Insurance | 1,113 | 1,083 | 1,309 | |
| Total Salaries & Benefits | \$ 615,604 | \$ 612,596 | \$ 593,134 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 581 | \$ 300 | \$ 100 | \$ |
| 2051 Communication Services - Telephone | 4,215 | 5,000 | 5,000 | |
| 2052 Communication Services - Mobile Devices | 795 | 300 | 300 | |
| 2140 Gen Liability Ins | 878 | 1,114 | 1,117 | |
| 2274 Delivery & Freight Charges | | 100 | 100 | |
| 2290 Maintenance - Equipment | | 300 | 300 | |
| 2291 Maintenance - Computer Equip | | 1,000 | 1,000 | |
| 2292 Maintenance - Software | 669 | | 800 | |
| 2293 Computer Parts | | 3,800 | 3,000 | |
| 2310 Employee Benefits Systems | 6,921 | 6,623 | 6,623 | |
| 2439 Membership/Dues | 3,155 | 4,000 | 4,000 | |
| 2481 PC Acquisition | 3,508 | 2,750 | 5,000 | |
| 2511 Printing | 2,106 | 3,000 | 3,000 | |
| 2522 Other Supplies | 61 | 4,000 | 4,000 | |
| 2523 Office Supplies & Exp | 761 | 4,000 | 4,000 | |
| 2524 Postage | 647 | 1,000 | 1,000 | |
| 2555 Prof/Spec Svcs - Purchased | 193,068 | 452,000 | 370,000 | |
| 2556 Prof/Spec Svcs - County | 19,340 | | | |
| 2568 MIS - Services | 21,987 | 16,895 | 20,493 | |
| 2701 Publications & Legal Notices | | 200 | 200 | |
| 2709 Countywide System Charges | 10,020 | 7,925 | 15,456 | |
| 2744 Small Tools & Instruments | | 2,000 | 2,000 | |
| 2840 Special Dept Expense | 27,846 | 37,000 | 37,000 | |
| 2844 Training | 250 | 3,000 | 3,000 | |
| 2931 Travel & Transportation | 40 | 2,000 | 2,000 | |
| 2932 Mileage | | 360 | 360 | |
| 2933 Lodging | | 800 | 800 | |
| 2941 County Vehicle Mileage | | 500 | 500 | |
| 2964 Meals/Food Purchases | 391 | 200 | 200 | |
| Total Services & Supplies | \$ 297,239 | \$ 560,167 | \$ 491,349 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 12,731 | \$ 13,634 | \$ 13,657 | \$ |
| Total Other Charges | \$ 12,731 | \$ 13,634 | \$ 13,657 | \$ |
| Intrafund Transfers Out | | | | |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | \$ 14,578 | \$ 28,186 | \$ 20,945 | \$ |
| 5550 I/T-OUT Administration | 57,391 | 60,830 | 43,914 | |
| 5556 I/T-OUT Professional Services | 144,661 | 180,120 | 176,036 | |

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

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity National Poll Discharge Elimination System - 11410

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Intrafund Transfers Out | \$ 216,630 | \$ 269,136 | \$ 240,895 | \$ |
| Intrafund Transfers In | | | | |
| 5004 I/T-IN Road Fund | \$ (546,011) | \$ (726,742) | \$ (595,361) | \$ |
| Total Intrafund Transfers In | \$ (546,011) | \$ (726,742) | \$ (595,361) | \$ |
| Total Expenditures / Appropriations | \$ 596,193 | \$ 728,791 | \$ 743,674 | \$ |
| Net Cost | \$ 384,304 | \$ 330,591 | \$ 333,260 | \$ |

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity Parks & Grounds Maintenance - 74250

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6965 Rents & Concessions | \$ 14,728 | \$ 15,000 | \$ 15,000 | \$ |
| Total Rev from Use of Money & Property | \$ 14,728 | \$ 15,000 | \$ 15,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7479 Other Govts-Trial Courts | \$ 138,339 | \$ 50,000 | \$ 50,000 | \$ |
| Total Intergovernmental Revenue | \$ 138,339 | \$ 50,000 | \$ 50,000 | \$ |
| Charges for Services | | | | |
| 8196 Buildings & Grounds Services | \$ 896,250 | \$ 700,000 | \$ 700,000 | \$ |
| 8207 Parks & Historical Sites - Services | 579,057 | 650,000 | 400,000 | |
| 8208 Park & Recreation Services | 67,774 | 40,000 | 45,000 | |
| 8212 Other General Reimbursement | | 20,000 | | |
| 8269 Planning - At Cost Projects Fees | 43,669 | 50,000 | 50,000 | |
| 8527 Transfer In A-87 Costs | 857,114 | 716,569 | 1,199,968 | |
| Total Charges for Services | \$ 2,443,864 | \$ 2,176,569 | \$ 2,394,968 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 13,793 | \$ | \$ | \$ |
| 8771 Subrogation Recovery | 2,110 | | | |
| Total Miscellaneous Revenues | \$ 15,903 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 722,300 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 722,300 | \$ | \$ | \$ |
| Total Revenue | \$ 3,335,134 | \$ 2,241,569 | \$ 2,459,968 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 126,572 | \$ 8,000 | \$ 50,000 | \$ |
| 1002 Salaries and Wages | 1,460,483 | 1,580,198 | 1,606,648 | |
| 1003 Extra Help | 146,806 | 147,654 | 41,999 | |
| 1005 Overtime & Call Back | 4,259 | 8,000 | 8,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 75,612 | 82,956 | 84,054 | |
| 1011 Salary Savings | | (59,470) | (59,470) | |
| 1018 Taxable Meal Reimbursements | 212 | | | |
| 1300 P.E.R.S. | 350,180 | 410,902 | 423,490 | |
| 1301 F.I.C.A. | 119,484 | 132,793 | 121,212 | |
| 1303 Other Postemployment Benefits (OPEB) | 114,407 | 118,580 | 118,580 | |
| 1310 Employee Group Ins | 324,498 | 342,674 | 377,016 | |
| 1315 Workers Comp Insurance | 33,477 | 33,110 | 28,830 | |
| 1320 Retired Employee Grp Ins | 113,050 | 132,594 | 144,630 | |
| 1325 401 (k) Employer Match | 855 | 1,500 | 1,500 | |
| Total Salaries & Benefits | \$ 2,869,895 | \$ 2,939,491 | \$ 2,946,489 | \$ |
| Services & Supplies | | | | |
| 2017 Uniforms | \$ | \$ 500 | \$ 500 | \$ |
| 2050 Communication Services - Radio | 11,842 | 11,980 | 23,760 | |
| 2051 Communication Services - Telephone | 16,439 | 17,000 | 14,400 | |
| 2052 Communication Services - Mobile Devices | 2,136 | 5,000 | 4,000 | |
| 2085 Household Expense | 3,858 | 3,000 | 3,000 | |
| 2086 Refuse Disposal | 20,669 | 35,000 | 27,500 | |
| 2140 Gen Liability Ins | 7,361 | 9,374 | 10,366 | |
| 2273 Parts | 13,268 | 26,000 | 20,000 | |
| 2290 Maintenance - Equipment | 15,658 | 10,810 | 17,500 | |
| 2310 Employee Benefits Systems | 33,677 | 36,042 | 45,186 | |
| 2404 Maintenance Services | 1 | 29,851 | 45,580 | |
| 2405 Materials - Bldgs & Impr | 39,137 | 110,000 | 74,999 | |
| 2406 Maintenance - Janitorial | | 28,126 | 28,698 | |
| 2415 Campus Services-PCGC | 28,172 | 31,265 | 37,176 | |
| 2439 Membership/Dues | 1,405 | 4,000 | 4,000 | |
| 2481 PC Acquisition | 1,357 | | 4,800 | |
| 2511 Printing | 9,738 | 9,000 | 9,500 | |
| 2512 Laundry/Dry Cleaning | 2,888 | 4,500 | 3,500 | |
| 2521 Operating Supplies | | 1,000 | | |

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

Budget Unit **General Fund - 100**
 Function Recreation and Cultural Services
 Activity Parks & Grounds Maintenance - 74250

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2523 Office Supplies & Exp | 2,917 | 6,000 | 5,000 | |
| 2524 Postage | 2,111 | 2,564 | 2,106 | |
| 2549 Construction Projects | 14,830 | | | |
| 2554 Commissioner's Fees | 750 | 1,260 | 1,000 | |
| 2555 Prof/Spec Svcs - Purchased | 853,296 | 908,442 | 919,411 | |
| 2556 Prof/Spec Svcs - County | 15,695 | 7,000 | 7,000 | |
| 2559 County Litter Program | 22 | | | |
| 2568 MIS - Services | 56,517 | 50,264 | 49,346 | |
| 2570 Media / Video Services | 200 | | | |
| 2701 Publications & Legal Notices | 1,349 | 1,000 | 1,000 | |
| 2709 Countywide System Charges | 17,388 | 16,232 | 18,846 | |
| 2710 Rents & Leases - Equipment | 24,263 | 25,000 | 25,000 | |
| 2727 Rents & Leases - Bldgs & Impr | 2,600 | 2,400 | 2,400 | |
| 2744 Small Tools & Instruments | 6,330 | 12,700 | 10,000 | |
| 2770 Fuels & Lubricants | 6,297 | 14,300 | 10,000 | |
| 2838 Special Dept Expense-1099 Reportable | 6,438 | | | |
| 2840 Special Dept Expense | 316,528 | 25,000 | 25,000 | |
| 2844 Training | 2,513 | 4,800 | 4,800 | |
| 2862 Landfill Dump Fee | 218 | | | |
| 2931 Travel & Transportation | | 1,000 | 1,000 | |
| 2932 Mileage | 645 | 1,500 | 1,500 | |
| 2933 Lodging | | 1,000 | 2,500 | |
| 2941 County Vehicle Mileage | 137,209 | 112,596 | 140,000 | |
| 2964 Meals/Food Purchases | 629 | 1,000 | 1,000 | |
| 2965 Utilities | 57,858 | 77,515 | 80,028 | |
| 2966 Drug & Alcohol Testing | | 500 | 500 | |
| Total Services & Supplies | \$ 1,734,209 | \$ 1,644,521 | \$ 1,681,902 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 138,254 | \$ 99,000 | \$ 8,000 | \$ |
| Total Capital Assets | \$ 138,254 | \$ 99,000 | \$ 8,000 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 86,941 | \$ 86,941 | \$ 86,941 | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | 100,000 | | | |
| 3780 Contrib to Other Funds | 1,084 | 1,100 | 1,100 | |
| Total Other Financing Uses | \$ 188,025 | \$ 88,041 | \$ 88,041 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 41,469 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 20,620 | | | |
| 5550 I/T-OUT Administration | 194,634 | 289,455 | 325,907 | |
| 5556 I/T-OUT Professional Services | 208,563 | 92,000 | 92,000 | |
| 5965 I/T-OUT Utilities | 16,083 | | | |
| Total Intrafund Transfers Out | \$ 481,369 | \$ 381,455 | \$ 417,907 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (63,683) | \$ (100,000) | \$ (122,000) | \$ |
| 5004 I/T-IN Road Fund | (3,365) | | | |
| 5008 I/T-IN County Office Bldg Fund | (276,311) | (200,000) | (300,000) | |
| 5009 I/T-IN County Library Fund | (92,121) | | (90,000) | |
| 5011 I/T-IN Public Safety Fund | (44,784) | (30,700) | (40,000) | |
| 5026 I/T-IN Advertising & Promotion Fund | (163,065) | (192,026) | (192,026) | |
| Total Intrafund Transfers In | \$ (643,329) | \$ (522,726) | \$ (744,026) | \$ |
| Total Expenditures / Appropriations | \$ 4,768,423 | \$ 4,629,782 | \$ 4,398,313 | \$ |
| Net Cost | \$ 1,433,289 | \$ 2,388,213 | \$ 1,938,345 | \$ |

Budget Unit **General Fund - 100**
 Function General
 Activity Placer County Museum - 74300

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6965 Rents & Concessions | \$ 2,800 | \$ 2,631 | \$ 2,631 | \$ |
| Total Rev from Use of Money & Property | \$ 2,800 | \$ 2,631 | \$ 2,631 | \$ |
| Charges for Services | | | | |
| 8269 Planning - At Cost Projects Fees | \$ 980 | \$ 2,000 | \$ 2,000 | \$ |
| 8279 Living History Program Fees | 31,160 | 30,000 | 32,000 | |
| 8283 School Tour Program Fees | 330 | 750 | 500 | |
| 8342 Archives Revenue | 216 | 200 | 200 | |
| 8343 Gold Panning Revenue | 141 | 2,000 | 1,500 | |
| Total Charges for Services | \$ 32,827 | \$ 34,950 | \$ 36,200 | \$ |
| Donations | | | | |
| 8204 Archives Donations | \$ 633 | \$ 250 | \$ 500 | \$ |
| 8205 Museum Donations | 6,877 | 9,000 | 7,000 | |
| Total Donations | \$ 7,510 | \$ 9,250 | \$ 7,500 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 1 | \$ | \$ | \$ |
| 8764 Miscellaneous Revenues | 1 | | | |
| Total Miscellaneous Revenues | \$ 2 | \$ | \$ | \$ |
| Total Revenue | \$ 43,139 | \$ 46,831 | \$ 46,331 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ | \$ 6,200 | \$ 6,200 | \$ |
| 1002 Salaries and Wages | 320,023 | 350,582 | 448,268 | |
| 1003 Extra Help | 34,077 | 27,482 | 27,482 | |
| 1005 Overtime & Call Back | 210 | 500 | 500 | |
| 1010 Cafeteria Plans (Non-PERS) | 15,079 | 16,679 | 19,390 | |
| 1011 Salary Savings | | (13,725) | | |
| 1018 Taxable Meal Reimbursements | 16 | | | |
| 1300 P.E.R.S. | 81,004 | 95,654 | 120,823 | |
| 1301 F.I.C.A. | 26,934 | 28,919 | 34,292 | |
| 1303 Other Postemployment Benefits (OPEB) | 31,158 | 32,340 | 37,730 | |
| 1310 Employee Group Ins | 80,682 | 89,100 | 108,309 | |
| 1315 Workers Comp Insurance | 1,203 | 1,842 | 1,496 | |
| 1320 Retired Employee Grp Ins | 47,412 | 51,181 | 47,891 | |
| 1325 401 (k) Employer Match | | | 1,500 | |
| Total Salaries & Benefits | \$ 637,798 | \$ 686,754 | \$ 853,881 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 16,550 | \$ 18,000 | \$ 18,280 | \$ |
| 2085 Household Expense | 45 | | | |
| 2140 Gen Liability Ins | 1,098 | 1,560 | 1,447 | |
| 2273 Parts | 179 | | | |
| 2310 Employee Benefits Systems | 8,305 | 9,609 | 10,501 | |
| 2404 Maintenance Services | | 83,866 | 107,365 | |
| 2405 Materials - Bldgs & Impr | 9,049 | 2,000 | 2,000 | |
| 2406 Maintenance - Janitorial | | 27,085 | 22,929 | |
| 2415 Campus Services-PCGC | 14,819 | 19,172 | 30,539 | |
| 2439 Membership/Dues | 735 | 1,000 | 1,000 | |
| 2511 Printing | 7,025 | 11,000 | 11,000 | |
| 2523 Office Supplies & Exp | 3,981 | 3,000 | 3,000 | |
| 2524 Postage | 2,940 | 3,544 | 3,544 | |
| 2555 Prof/Spec Svcs - Purchased | 9,130 | 9,000 | 9,000 | |
| 2568 MIS - Services | 34,501 | 38,173 | 26,392 | |
| 2701 Publications & Legal Notices | 335 | | | |
| 2709 Countywide System Charges | 3,916 | 4,266 | 4,927 | |
| 2727 Rents & Leases - Bldgs & Impr | 15,223 | 15,500 | 15,500 | |
| 2744 Small Tools & Instruments | 671 | | | |
| 2822 Advertising | 2,071 | 5,000 | 5,000 | |
| 2838 Special Dept Expense-1099 Reportable | 431 | | | |
| 2840 Special Dept Expense | 17,218 | 38,900 | 52,095 | |

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 Placer County Museum - 74300

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2844 Training | 50 | 1,367 | 1,367 | |
| 2931 Travel & Transportation | 5 | 500 | 500 | |
| 2932 Mileage | 2,923 | 2,500 | 2,500 | |
| 2941 County Vehicle Mileage | 40 | 400 | 400 | |
| 2964 Meals/Food Purchases | 1,686 | 3,000 | 3,000 | |
| 2965 Utilities | 1,028 | 42,580 | 64,776 | |
| Total Services & Supplies | \$ 153,954 | \$ 341,022 | \$ 397,062 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 149,259 | \$ 140,127 | \$ 282,261 | \$ |
| Total Other Charges | \$ 149,259 | \$ 140,127 | \$ 282,261 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 42,821 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 17,580 | | | |
| 5550 I/T-OUT Administration | 48,680 | 53,438 | 60,167 | |
| 5556 I/T-OUT Professional Services | 3,236 | 16,816 | 16,816 | |
| 5965 I/T-OUT Utilities | 36,723 | | | |
| Total Intrafund Transfers Out | \$ 149,040 | \$ 70,254 | \$ 76,983 | \$ |
| Total Expenditures / Appropriations | \$ 1,090,051 | \$ 1,238,157 | \$ 1,610,187 | \$ |
| Net Cost | \$ 1,046,912 | \$ 1,191,326 | \$ 1,563,856 | \$ |

Budget Unit **General Fund - 100**
Function General
Activity Property Management - 10670

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6965 Rents & Concessions | \$ 10 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 10 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7234 State Aid - Mandated Costs | \$ 2,632 | \$ | \$ | \$ |
| 7479 Other Govts-Trial Courts | | 3,700 | 3,700 | |
| Total Intergovernmental Revenue | \$ 2,632 | \$ 3,700 | \$ 3,700 | \$ |
| Charges for Services | | | | |
| 8193 Other Services | \$ 268,291 | \$ 240,000 | \$ 240,000 | \$ |
| 8212 Other General Reimbursement | 80 | | | |
| Total Charges for Services | \$ 268,371 | \$ 240,000 | \$ 240,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 6 | \$ | \$ | \$ |
| 8764 Miscellaneous Revenues | 462 | 10,000 | 10,000 | |
| Total Miscellaneous Revenues | \$ 468 | \$ 10,000 | \$ 10,000 | \$ |
| Total Revenue | \$ 271,481 | \$ 253,700 | \$ 253,700 | \$ |

Expenditures / Appropriations

Salaries & Benefits

| | | | | |
|---|-------------------|---------------------|---------------------|-----------|
| 1002 Salaries and Wages | \$ 551,459 | \$ 657,456 | \$ 689,461 | \$ |
| 1003 Extra Help | 11,134 | 9,360 | 5,000 | |
| 1005 Overtime & Call Back | 517 | 5,000 | 5,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 28,052 | 34,491 | 36,341 | |
| 1011 Salary Savings | | (19,965) | | |
| 1018 Taxable Meal Reimbursements | 94 | | | |
| 1300 P.E.R.S. | 135,146 | 171,553 | 181,504 | |
| 1301 F.I.C.A. | 42,874 | 51,394 | 52,744 | |
| 1303 Other Postemployment Benefits (OPEB) | 39,314 | 59,290 | 43,120 | |
| 1310 Employee Group Ins | 109,311 | 126,956 | 126,985 | |
| 1315 Workers Comp Insurance | 1,690 | 2,024 | 2,199 | |
| 1320 Retired Employee Grp Ins | | 11,554 | 9,548 | |
| 1325 401 (k) Employer Match | 756 | 750 | 751 | |
| Total Salaries & Benefits | \$ 920,347 | \$ 1,109,863 | \$ 1,152,653 | \$ |

Services & Supplies

| | | | | |
|--|-------------------|-------------------|-------------------|-----------|
| 2051 Communication Services - Telephone | \$ 6,152 | \$ 8,160 | \$ 5,220 | \$ |
| 2052 Communication Services - Mobile Devices | 3 | | | |
| 2085 Household Expense | 27 | | | |
| 2140 Gen Liability Ins | 7,326 | 6,537 | 2,070 | |
| 2310 Employee Benefits Systems | 9,689 | 12,899 | 11,989 | |
| 2404 Maintenance Services | | 2,242 | 2,432 | |
| 2406 Maintenance - Janitorial | | 2,436 | 2,829 | |
| 2415 Campus Services-PCGC | 2,639 | 2,928 | 3,238 | |
| 2439 Membership/Dues | 616 | 900 | 900 | |
| 2481 PC Acquisition | | 2,400 | 1,200 | |
| 2511 Printing | 4,786 | 3,700 | 3,700 | |
| 2523 Office Supplies & Exp | 2,591 | 3,000 | 3,000 | |
| 2524 Postage | 2,300 | 2,800 | 4,906 | |
| 2555 Prof/Spec Svcs - Purchased | 37,953 | 134,500 | 141,000 | |
| 2568 MIS - Services | 50,066 | 46,584 | 41,861 | |
| 2701 Publications & Legal Notices | 12,517 | 1,000 | 1,000 | |
| 2709 Countywide System Charges | 2,257 | 8,522 | 7,694 | |
| 2727 Rents & Leases - Bldgs & Impr | 2,268 | | | |
| 2838 Special Dept Expense-1099 Reportable | 1,950 | | | |
| 2840 Special Dept Expense | 20,699 | 22,762 | 30,000 | |
| 2844 Training | 1,573 | 6,900 | 6,900 | |
| 2931 Travel & Transportation | | 200 | 200 | |
| 2932 Mileage | | 700 | 700 | |
| 2941 County Vehicle Mileage | 57 | 900 | 900 | |
| 2965 Utilities | | 2,088 | 2,500 | |
| Total Services & Supplies | \$ 165,469 | \$ 272,158 | \$ 274,239 | \$ |

Budget Unit **General Fund - 100**
 Function General
 Activity Property Management - 10670

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ (52,284) | \$ | \$ 57,220 | \$ |
| Total Other Charges | \$ (52,284) | \$ | \$ 57,220 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 5,048 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 1,902 | | | |
| 5550 I/T-OUT Administration | 56,885 | 81,270 | 75,209 | |
| 5556 I/T-OUT Professional Services | 101,195 | 87,000 | 100,000 | |
| 5965 I/T-OUT Utilities | 2,077 | | | |
| Total Intrafund Transfers Out | \$ 167,107 | \$ 168,270 | \$ 175,209 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (187,766) | \$ (139,377) | \$ (82,000) | \$ |
| 5004 I/T-IN Road Fund | (4,093) | (400) | (400) | |
| 5008 I/T-IN County Office Bldg Fund | (352,448) | (443,008) | (330,000) | |
| 5009 I/T-IN County Library Fund | (4,559) | (500) | (500) | |
| 5011 I/T-IN Public Safety Fund | (9,103) | (2,000) | (2,000) | |
| 5025 I/T-IN Open Space Fund | (10,800) | | | |
| Total Intrafund Transfers In | \$ (568,769) | \$ (585,285) | \$ (414,900) | \$ |
| Total Expenditures / Appropriations | \$ 631,870 | \$ 965,006 | \$ 1,244,421 | \$ |
| Net Cost | \$ 360,389 | \$ 711,306 | \$ 990,721 | \$ |

Budget Unit **Special Aviation Fund - 107**
 Function Public Ways and Facilities
 Activity Special Aviation - 32760

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 915 | \$ | \$ | \$ |
| 6970 Investment Income | 484 | | | |
| Total Rev from Use of Money & Property | \$ 1,399 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7150 State Aid Aviation | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ |
| Total Intergovernmental Revenue | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ |
| Total Revenue | \$ 11,399 | \$ 10,000 | \$ 10,000 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2140 Gen Liability Ins | \$ | \$ 5,000 | \$ 5,000 | \$ |
| 2273 Parts | 555 | | | |
| 2534 Operating Materials | 1,739 | | | |
| 2555 Prof/Spec Svcs - Purchased | 1,100 | 15,000 | | |
| 2556 Prof/Spec Svcs - County | | 4,000 | 4,000 | |
| 2965 Utilities | 128 | 1,000 | 1,000 | |
| Total Services & Supplies | \$ 3,522 | \$ 25,000 | \$ 10,000 | \$ |
| Appropriation for Contingencies | | | | |
| 5600 Appropriation for Contingencies | \$ | \$ 2,500 | \$ 2,500 | \$ |
| Total Appropriation for Contingencies | \$ | \$ 2,500 | \$ 2,500 | \$ |
| Total Expenditures / Appropriations | \$ 3,522 | \$ 27,500 | \$ 12,500 | \$ |
| Net Cost | \$ (7,877) | \$ 17,500 | \$ 2,500 | \$ |

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity Public Works Engineering - 11320

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fines, Forfeits & Penalties | | | | |
| 6850 Vehicle Code Fines | \$ 10,590 | \$ 10,000 | \$ 10,600 | \$ |
| Total Fines, Forfeits & Penalties | \$ 10,590 | \$ 10,000 | \$ 10,600 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 106,096 | \$ 150,000 | \$ 50,000 | \$ |
| 6970 Investment Income | 7,668 | 40,000 | 7,700 | |
| Total Rev from Use of Money & Property | \$ 113,764 | \$ 190,000 | \$ 57,700 | \$ |
| Intergovernmental Revenue | | | | |
| 7199 State Aid for Construction | \$ 2,459,475 | \$ 8,404,000 | \$ 1,974,000 | \$ |
| 7249 Federal Aid Construction | 12,494,190 | 28,489,328 | 25,412,365 | |
| 7445 Federal Aid Rstp Exchange - H | | 958,691 | 2,296,885 | |
| 7446 Federal Aid Rstp Exchange - G | 467,169 | 2,031,357 | 372,976 | |
| 7455 State Match | 100,000 | | 100,000 | |
| Total Intergovernmental Revenue | \$ 15,520,834 | \$ 39,883,376 | \$ 30,156,226 | \$ |
| Charges for Services | | | | |
| 8128 Planning/Engineering Services | \$ 92,192 | \$ | \$ 92,192 | \$ |
| 8129 Design & Construction Engineering | 24,942 | | 25,000 | |
| 8161 Reimbursed Road Projects | (300,004) | 9,305,374 | 2,303,705 | |
| 8212 Other General Reimbursement | 139,876 | | 200,000 | |
| 8213 Right of Way | 18,935 | 2,000 | 602,000 | |
| 8334 Traffic Control | 4,608 | | | |
| Total Charges for Services | \$ (19,451) | \$ 9,307,374 | \$ 3,222,897 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 4,294 | \$ 100,000 | \$ 100,000 | \$ |
| 8771 Subrogation Recovery | 5,000 | | | |
| Total Miscellaneous Revenues | \$ 9,294 | \$ 100,000 | \$ 100,000 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 2,000,000 | \$ | \$ | \$ |
| 8780 Contributions from Other Funds | 929,279 | | | |
| 8954 Operating Transfers In | 12,885,191 | 5,852,750 | 7,927,750 | |
| Total Other Financing Sources | \$ 15,814,470 | \$ 5,852,750 | \$ 7,927,750 | \$ |
| Total Revenue | \$ 31,449,501 | \$ 55,343,500 | \$ 41,475,173 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ | \$ 10,000 | \$ 10,000 | \$ |
| 1002 Salaries and Wages | 3,225,246 | 3,842,461 | 3,441,095 | |
| 1003 Extra Help | | 20,000 | 20,000 | |
| 1005 Overtime & Call Back | 6,212 | 28,000 | 20,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 163,694 | 193,262 | 182,646 | |
| 1018 Taxable Meal Reimbursements | 434 | | | |
| 1300 P.E.R.S. | 771,297 | 937,092 | 900,171 | |
| 1301 F.I.C.A. | 237,139 | 265,716 | 253,680 | |
| 1303 Other Postemployment Benefits (OPEB) | 176,768 | 199,430 | 172,481 | |
| 1310 Employee Group Ins | 461,100 | 571,342 | 463,717 | |
| 1315 Workers Comp Insurance | 17,950 | 19,693 | 26,513 | |
| 1320 Retired Employee Grp Ins | 211,073 | 199,867 | 215,233 | |
| 1325 401 (k) Employer Match | 2,382 | 2,250 | 2,251 | |
| Total Salaries & Benefits | \$ 5,273,295 | \$ 6,289,113 | \$ 5,707,787 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 150 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 35,592 | 60,000 | 65,520 | |
| 2052 Communication Services - Mobile Devices | 8,013 | 5,800 | 8,100 | |
| 2086 Refuse Disposal | | 500 | 500 | |
| 2140 Gen Liability Ins | 54,787 | 59,315 | 58,836 | |
| 2273 Parts | | 1,000 | 1,000 | |
| 2274 Delivery & Freight Charges | | 500 | 500 | |
| 2290 Maintenance - Equipment | | 1,800 | 1,800 | |
| 2291 Maintenance - Computer Equip | 480 | 8,200 | 10,000 | |
| 2292 Maintenance - Software | 21,080 | 31,900 | 31,000 | |

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Engineering - 11320

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2293 Computer Parts | 499 | 6,400 | 6,400 | |
| 2310 Employee Benefits Systems | 52,067 | 61,160 | 61,973 | |
| 2404 Maintenance Services | | 9,500 | 45,609 | |
| 2405 Materials - Bldgs & Impr | | 1,000 | 1,000 | |
| 2406 Maintenance - Janitorial | | 11,061 | 12,952 | |
| 2415 Campus Services-PCGC | 1,018 | 3,759 | 1,445 | |
| 2439 Membership/Dues | 8,920 | 6,000 | 9,000 | |
| 2481 PC Acquisition | 26,286 | 40,100 | 40,100 | |
| 2511 Printing | 13,875 | 25,000 | 20,000 | |
| 2522 Other Supplies | 3,859 | 10,000 | 10,000 | |
| 2523 Office Supplies & Exp | 16,500 | 15,000 | 17,000 | |
| 2524 Postage | 10,410 | 8,135 | 18,582 | |
| 2534 Operating Materials | 830 | | | |
| 2555 Prof/Spec Svcs - Purchased | 2,172,150 | | 500,000 | |
| 2556 Prof/Spec Svcs - County | 11,473 | 48,472 | 53,637 | |
| 2568 MIS - Services | 136,292 | 136,890 | 134,975 | |
| 2675 Road Projects-Misc | 3,130 | | | |
| 2678 Road Projects-Contracts | 29,462,507 | 47,932,796 | 31,787,006 | |
| 2701 Publications & Legal Notices | 10,819 | 6,000 | 10,800 | |
| 2709 Countywide System Charges | 130,722 | 127,880 | 143,647 | |
| 2710 Rents & Leases - Equipment | 298 | | | |
| 2727 Rents & Leases - Bldgs & Impr | | 8,400 | | |
| 2744 Small Tools & Instruments | | 500 | 500 | |
| 2840 Special Dept Expense | 15,783 | 3,000 | 3,000 | |
| 2844 Training | 4,564 | 9,100 | 9,100 | |
| 2927 I/P - Parts | 145 | | | |
| 2931 Travel & Transportation | 1,011 | 3,000 | 3,000 | |
| 2932 Mileage | 445 | 1,000 | 1,000 | |
| 2933 Lodging | 910 | | | |
| 2941 County Vehicle Mileage | 103,285 | 60,000 | 85,000 | |
| 2964 Meals/Food Purchases | 619 | 1,000 | 1,000 | |
| 2965 Utilities | 1,299 | 197,646 | 12,519 | |
| Total Services & Supplies | \$ 32,309,818 | \$ 48,901,814 | \$ 33,166,501 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 172,525 | \$ 436,208 | \$ 568,804 | \$ |
| 3940 Right-of-Way | 9,500 | 5,000 | 5,000 | |
| Total Other Charges | \$ 182,025 | \$ 441,208 | \$ 573,804 | \$ |
| Capital Assets | | | | |
| 4171 Intangible Assets - Non Depreciable | \$ 16,875 | \$ 602,000 | \$ 1,852,000 | \$ |
| Total Capital Assets | \$ 16,875 | \$ 602,000 | \$ 1,852,000 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 9,372 | \$ | \$ | \$ |
| Total Other Financing Uses | \$ 9,372 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 50,842 | \$ | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Impr | 64,710 | | | |
| 5406 I/T-OUT Maintenance - Janitorial | 10,234 | | | |
| 5527 I/T-OUT Prof Services A-87 Costs | | 500 | | |
| 5550 I/T-OUT Administration | 686,535 | 802,100 | 634,555 | |
| 5556 I/T-OUT Professional Services | 599,294 | 1,635,705 | 1,186,771 | |
| 5678 I/T-OUT Road Projects | 734,264 | 50,000 | | |
| 5965 I/T-OUT Utilities | 12,534 | | | |
| Total Intrafund Transfers Out | \$ 2,158,413 | \$ 2,488,305 | \$ 1,821,326 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (268,623) | \$ (200,000) | \$ (200,000) | \$ |
| 5004 I/T-IN Road Fund | (272,377) | (300,000) | (300,000) | |
| 5008 I/T-IN County Office Bldg Fund | (35,955) | (46,900) | (46,900) | |
| 5026 I/T-IN Advertising & Promotion Fund | (166,491) | | | |
| Total Intrafund Transfers In | \$ (743,446) | \$ (546,900) | \$ (546,900) | \$ |

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

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Engineering - 11320

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Expenditures / Appropriations | \$ 39,206,352 | \$ 58,175,540 | \$ 42,574,518 | \$ |
| Net Cost | \$ 7,756,851 | \$ 2,832,040 | \$ 1,099,345 | \$ |

**County of Placer
Road Construction Projects
Fund 120**

| Road Construction Projects | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Public Ways & Facilities Fund | | | | |
| | \$ | \$ | \$ | \$ |
| PC2570 Walerga Road Bridge | 55,496 | 2,500,000 | 2,500,000 | |
| PC2576 Tahoe City Landscape Maintenance | 1,389 | | | |
| PC2577 Bridge Insp | 15,665 | 20,000 | 20,000 | |
| PC2585 Traffic Engineering | 392,604 | 750,000 | 750,000 | |
| PC2588 Misc Road Projects | 15,577 | 41,000 | 41,000 | |
| PC2598 CDRA Engineering & surveying support | 106,866 | 150,000 | 150,000 | |
| PC2635 General Transp Planning | 320,134 | 450,000 | 450,000 | |
| PC2655 Monitor & Maintenance | 174,024 | 150,000 | 70,000 | |
| PC2698 HBRR-Foresthill Paint | 5,241 | 1,323 | | |
| PC2740 Burton Creek BMP | 47 | | | |
| PC2746 McKinney Rubicon OHV Trail Maintenance | 18,965 | 100,000 | 80,000 | |
| PC2764 Auburn Folsom Rd. 4-Lane | 12,858 | | | |
| PC2782 Kings Beach CCIP | 8,014,287 | 8,000,000 | 650,000 | |
| PC2788 Foresthill Bridge Seismic Retrofit | 2,125 | | | |
| PC2799 Cook Riolo Bike Bridge | 29,684 | 10,000 | | |
| PC2800 Bridge Maintenance | 216,820 | 250,000 | 110,000 | |
| PC2801 Brockway EC | 393 | | | |
| PC2802 Lake Forest EC | 256,437 | 5,000 | 10,000 | |
| PC2803 West Sunnyside EC | 616,386 | 5,000 | | |
| PC2821 Bus Stop Improvements West Slope | | 139,000 | 139,000 | |
| PC2822 Bus Stop Improvements Tahoe | 41,235 | 100,000 | 100,000 | |
| PC2829 County Roads-Tahoe | | 10,000 | | |
| PC2847 Kings Beach Water Quality | 2,443,997 | 80,000 | 80,000 | |
| PC2864 Funding/Project Development | 6 | 60,000 | 25,000 | |
| PC2878 Flood Control Project | | 870,000 | 870,000 | |
| PC2887 NPDES | | 700,000 | 600,000 | |
| PC2891 Griff Creek Improvement Project | 9,647 | 100,000 | | |
| PC2893 Alpine Mdws Rd @ Truckee Rvr Brdg Rplcmt | 5,380,672 | 50,000 | | |
| PC2894 Hiway 89 Fanny Bridge Project | 77,650 | 625,000 | 2,525,000 | |
| PC2898 Dowd Road @ Coon Creek | 174,265 | 947,495 | 850,000 | |
| PC2899 Dowd Road @ Yankee Slough | 2,130,822 | 58,342 | | |
| PC2900 Dowd Road @ Markham | 262,499 | 3,086,477 | 3,000,000 | |
| PC2908 Snow Creek SEZ Restoration Project | 4,647 | 10,000 | 10,000 | |
| PC2915 TMDL Administration & Mgmt | 42,527 | 30,000 | 30,000 | |
| PC2916 Auburn Ravine/Bowman Rd +ion Improvs | 19,656 | 1,060,000 | 705,000 | |
| PC2918 Haines Rd/Wise Canal Bridge Replace | 84,470 | 645,053 | 600,000 | |
| PC2920 Douglas Blvd/Sierra College Ped Paths | 114,187 | | | |
| PC2925 Misc Minor Road Projects | | 275,705 | | |
| PC2934 Bowman Rd Overhead Rehab N 19C162 | 48,748 | 1,900,000 | 1,850,000 | |
| PC2935 Bowman Rd Overhead Rehab-S 19C161 | 65,378 | 1,900,000 | 1,850,000 | |
| PC2945 Placer Parkway Phase I | 123,379 | 2,500,000 | 2,500,000 | |
| PC2949 N Phase Auburn Folsom Rd Widening | 1,572,149 | | | |
| PC2950 Dollar Creek Shared Use Trail | 104,156 | 250,000 | 275,000 | |
| PC2952 Yankee Jim's Bridge Replacement | 28,473 | 800,000 | 800,000 | |
| PC2953 Aub-Folsom Joe Rodgers Bikeway | 892,515 | 25,000 | | |
| PC2954 Hwy 49 Beautification Project | 94,865 | 1,720,000 | 1,200,000 | |
| PC2955 King Road Widening Project | 614,784 | 600,000 | 600,000 | |
| PC2962 Wise Rd @ Doty Ravine Bridge Replace | 277,560 | 2,955,000 | 2,650,000 | |
| PC2963 Tahoe Pedestrian Safety Program | 5,807 | 35,000 | 35,000 | |
| PC2964 Brewer Rd Bridge @ Pleasant Grove Crk | 237,285 | 950,000 | 1,000,000 | |
| PC2968 DPW Tahoe Properties | 54,180 | 144,000 | 144,000 | |
| PC2970 Watt Ave@Dry Crk Bridge | 19,746 | 680,000 | 800,000 | |
| PC2972 Crosby Herold Rd over Doty Creek | 164,756 | 350,000 | 550,000 | |
| PC2973 Gold Hill Rd over Auburn Rvn Brg Replcmt | 301,995 | 700,000 | 1,000,000 | |
| PC2974 HSIP Auburn Folsom Safety Project | 840,393 | 50,000 | 5,000 | |
| PC2980 North Tahoe Parking Study | 1,758 | 140,000 | | |
| PC2981 HSIP-High Friction Surface Treatment | 85 | | | |
| PC2982 HSIP- Lane Marking Upgrade | 458,835 | 580,000 | 500,000 | |
| PC2983 HSIP-Pavement Markers | 59,362 | | | |
| PC2984 HSIP-MUTCD Sign Upgrade | 330,598 | 560,000 | 500,000 | |

**County of Placer
Road Construction Projects
Fund 120**

| Road Construction Projects | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| PC2985 Hwy 49 & Education Sidewalks | 120 | 300,000 | 300,000 | |
| PC2986 Cook Riolo Rd Pedestrian Facilities | 233,349 | 1,600,000 | 1,600,000 | |
| PC2988 Wayfinding Signage-NLTRA Assistance | 5,362 | 150,000 | 150,000 | |
| PC2989 Summer 2015 Surface Treatment | 680,863 | | | |
| PC2990 FY14/15 Federal RSTP Overlay | 982,705 | 2,809,435 | | |
| PC2991 S Yuba River Bridge Prev Maint Pjt | | 200,000 | 100,000 | |
| PC2993 Tahoe City Mobility Improvements Plan | 77,484 | 300,000 | 500,000 | |
| PC2994 Sheridan Drainage Improv Study | 9,204 | 10,000 | 75,000 | |
| PC2995 Kings Bch Gateway/Boardwalk Pjt | 44,623 | 100,000 | 100,000 | |
| PC2996 N Tahoe Share Use Trail | 4,371 | 250,000 | 300,000 | |
| PC2997 Meadow Vista Commercial Improv | 20,561 | 500,000 | 500,000 | |
| PC2998 Summer 2015 Placer Cnty Overlay | 605,772 | 950,000 | | |
| PC2999 Tahoe Surface Treatment/Overlay | 1,505,792 | 200,000 | | |
| PC3000 Federal Overlay Summer 2016 | | 2,300,000 | | |
| PC3001 FY15/16 ADA Ramp Project | 357,151 | | | |
| PC3002 Truckee River Access Project | 115,350 | 350,000 | 500,000 | |
| PC3003 Emergency contingency fund | | 1,000,000 | | |
| PC3004 Summer 2016 Surface Treatment | 2,107,315 | 4,811,669 | | |
| PC3005 Speedboat Beach Master Plan | 8,357 | 25,000 | | |
| PC3006 Martis Valley Trail | 6,169 | 150,000 | 500,000 | |
| PC3007 West River Street Improvs | 19,453 | 20,000 | | |
| PC3010 Summer 2016 Bond Wearing Course | | 500,000 | 1,000,000 | |
| PC3011 Bridge Asset Mgmt & Pjt Planning | | 60,000 | 100,000 | |
| PC3012 Cascade Dr @ McKinney Crk Rehab/Replc | | 150,000 | 150,000 | |
| PC3013 McKinney Crk Dr@McKinney Crk Rehab/Rplc | | 150,000 | 150,000 | |
| PC3014 Squaw Vly Rd @ Squaw Crk Rehab | | 170,000 | 150,000 | |
| PC3015 Tahoe City Parking Facilities | 207 | | 140,000 | |
| PC3016 Federal Hot Mix Asphalt Overlay - Year 3 | | 3,300,000 | 3,300,000 | |
| PC3017 Safety Improvements at 19 Intersections | | | 300,000 | |
| PC3018 Hilfiker Wall Eval-Foresthill Rd | | | 150,000 | |
| PC3019 Griff Creek Corridor Acquisitions | | | 1,170,000 | |
| PC3020 Kings Beach Western Approach | | | 660,000 | |
| Total Public Ways & Facilities Fund | \$ 34,122,293 | \$ 58,474,499 | \$ 42,519,000 | \$ |

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Road Maintenance - 32600

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6157 Sales Tax Local Trans | \$ | \$ | 2,500,000 | \$ 2,100,000 |
| 6170 Other Fin Asst-TDA 1/4 | | 2,000,000 | | |
| Total Taxes | \$ 2,000,000 | \$ 2,500,000 | \$ 2,100,000 | \$ |
| Licenses, Permits & Franchises | | | | |
| 6769 Permits | \$ 53,367 | \$ 60,000 | \$ 60,000 | \$ |
| Total Licenses, Permits & Franchises | \$ 53,367 | \$ 60,000 | \$ 60,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6970 Investment Income | \$ 64,664 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 64,664 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7151 State Highway Users Tax - Roads | \$ 5,781,111 | \$ 6,107,637 | \$ 5,995,253 | \$ |
| 7154 Highway User Excise Tax Section 2103 | 2,186,448 | 1,004,295 | 1,730,979 | |
| 7251 Federal Forest Reserve - Title I | 303,664 | 320,000 | 200,000 | |
| 7390 State Off-Hwy Veh Reg Fees | 28,245 | | | |
| 7391 State Highway Users Tax - 2105 | 2,567,987 | 2,787,300 | 2,683,967 | |
| Total Intergovernmental Revenue | \$ 10,867,455 | \$ 10,219,232 | \$ 10,610,199 | \$ |
| Charges for Services | | | | |
| 8161 Reimbursed Road Projects | \$ 16,742 | \$ 52,000 | \$ 35,000 | \$ |
| 8212 Other General Reimbursement | 114,077 | 1,034,000 | 50,000 | |
| Total Charges for Services | \$ 130,819 | \$ 1,086,000 | \$ 85,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 7,885 | \$ 192,254 | \$ 200,000 | \$ |
| 8771 Subrogation Recovery | 28,747 | 35,000 | 35,000 | |
| Total Miscellaneous Revenues | \$ 36,632 | \$ 227,254 | \$ 235,000 | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 75,838 | \$ 60,000 | \$ 60,000 | \$ |
| 8779 Contributions from General Fund | 3,770,896 | 3,770,900 | 3,770,900 | |
| 8954 Operating Transfers In | 379,582 | | | |
| Total Other Financing Sources | \$ 4,226,316 | \$ 3,830,900 | \$ 3,830,900 | \$ |
| Total Revenue | \$ 17,379,253 | \$ 17,923,386 | \$ 16,921,099 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 87,663 | \$ | \$ 50,000 | \$ |
| 1002 Salaries and Wages | 4,506,960 | 4,811,100 | 5,013,349 | |
| 1003 Extra Help | 67,496 | 114,900 | 75,000 | |
| 1005 Overtime & Call Back | 314,288 | 175,000 | 200,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 252,770 | 277,400 | 289,138 | |
| 1018 Taxable Meal Reimbursements | 198 | | 15,000 | |
| 1300 P.E.R.S. | 1,026,527 | 1,185,900 | 1,268,508 | |
| 1301 F.I.C.A. | 373,818 | 365,800 | 381,980 | |
| 1303 Other Postemployment Benefits (OPEB) | 399,990 | 404,300 | 409,640 | |
| 1310 Employee Group Ins | 1,025,397 | 1,093,692 | 1,140,827 | |
| 1315 Workers Comp Insurance | 249,806 | 212,600 | 185,443 | |
| 1320 Retired Employee Grp Ins | 614,273 | 639,395 | 671,828 | |
| 1325 401 (k) Employer Match | 711 | 749 | 751 | |
| Total Salaries & Benefits | \$ 8,919,897 | \$ 9,280,836 | \$ 9,701,464 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 40,039 | \$ 42,000 | \$ 42,000 | \$ |
| 2050 Communication Services - Radio | 90,033 | 59,400 | 57,240 | |
| 2051 Communication Services - Telephone | 30,884 | 28,000 | 18,960 | |
| 2052 Communication Services - Mobile Devices | 11,920 | 13,000 | 20,000 | |
| 2086 Refuse Disposal | 36,885 | 30,000 | 32,000 | |
| 2140 Gen Liability Ins | 430,966 | 322,060 | 342,853 | |
| 2273 Parts | 42,611 | 15,000 | 17,000 | |
| 2277 Auto - Towing | 2,530 | | | |
| 2290 Maintenance - Equipment | 83,445 | | | |
| 2291 Maintenance - Computer Equip | | 1,900 | 2,000 | |
| 2292 Maintenance - Software | 14,673 | 19,750 | 20,000 | |

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Road Maintenance - 32600

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2293 Computer Parts | 456 | | | |
| 2310 Employee Benefits Systems | 103,101 | 121,750 | 132,041 | |
| 2404 Maintenance Services | | 68,128 | 82,500 | |
| 2405 Materials - Bldgs & Impr | 10,656 | 10,000 | 10,000 | |
| 2406 Maintenance - Janitorial | | 33,700 | 32,847 | |
| 2415 Campus Services-PCGC | 17,121 | 16,183 | 24,683 | |
| 2439 Membership/Dues | 880 | 1,200 | 1,500 | |
| 2481 PC Acquisition | 7,812 | 8,100 | 5,000 | |
| 2511 Printing | 3,924 | 3,000 | 3,000 | |
| 2522 Other Supplies | 14,161 | 10,000 | 5,000 | |
| 2523 Office Supplies & Exp | 4,812 | 5,000 | 5,000 | |
| 2524 Postage | 4,445 | 3,990 | 4,213 | |
| 2555 Prof/Spec Svcs - Purchased | 446,405 | 522,800 | 669,884 | |
| 2556 Prof/Spec Svcs - County | 23,305 | 100,000 | | |
| 2564 Regular Equipment-Fleet Services | 1,537,561 | 1,100,000 | 900,000 | |
| 2566 Snow Equipment-Fleet Services | 526,370 | 700,000 | 700,000 | |
| 2568 MIS - Services | 110,072 | 91,321 | 94,211 | |
| 2570 Media / Video Services | 360 | | | |
| 2701 Publications & Legal Notices | 157 | | | |
| 2709 Countywide System Charges | 61,267 | 59,231 | 65,233 | |
| 2710 Rents & Leases - Equipment | 45,105 | 60,999 | 50,000 | |
| 2727 Rents & Leases - Bldgs & Impr | 8,674 | 11,999 | 12,000 | |
| 2744 Small Tools & Instruments | 23,405 | 15,000 | 15,000 | |
| 2770 Fuels & Lubricants | 214,844 | 250,000 | 250,000 | |
| 2775 Aggregates & Oil | 954,965 | 1,592,254 | 1,087,452 | |
| 2778 Signing & Safety Material | 417,273 | 600,000 | 600,000 | |
| 2840 Special Dept Expense | 189,607 | 170,000 | 252,500 | |
| 2844 Training | 10,614 | 6,000 | 7,500 | |
| 2928 I/P - Shop Supplies | 4,642 | | | |
| 2931 Travel & Transportation | 84 | 3,000 | 3,000 | |
| 2932 Mileage | 196 | | | |
| 2933 Lodging | 2,725 | 2,498 | 3,000 | |
| 2941 County Vehicle Mileage | 54,777 | 25,000 | 22,500 | |
| 2964 Meals/Food Purchases | 8,203 | 5,002 | 5,000 | |
| 2965 Utilities | 117,673 | 92,000 | 91,000 | |
| 2966 Drug & Alcohol Testing | 2,438 | 1,700 | 1,200 | |
| 2975 Equipment Usage - Regular | (20,590) | | | |
| 2976 Snow Equipment Usage | 20,590 | | | |
| Total Services & Supplies | \$ 5,712,076 | \$ 6,220,965 | \$ 5,687,317 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 267,416 | \$ 316,700 | \$ 397,077 | \$ |
| Total Other Charges | \$ 267,416 | \$ 316,700 | \$ 397,077 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 2,080,874 | \$ 3,026,000 | \$ 210,000 | \$ |
| Total Capital Assets | \$ 2,080,874 | \$ 3,026,000 | \$ 210,000 | \$ |
| Other Financing Uses | | | | |
| 3776 Contrib Auto Working Capital | \$ 2,184 | \$ | \$ | \$ |
| Total Other Financing Uses | \$ 2,184 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 56,556 | \$ 40,000 | \$ | \$ |
| 5405 I/T-OUT Maintenance - Bldgs & Imprv | 5,265 | 5,000 | | |
| 5406 I/T-OUT Maintenance - Janitorial | 25,509 | | | |
| 5550 I/T-OUT Administration | 305,896 | 399,475 | 370,896 | |
| 5556 I/T-OUT Professional Services | 522,541 | 250,000 | 250,000 | |
| 5965 I/T-OUT Utilities | 45,337 | | | |
| Total Intrafund Transfers Out | \$ 961,104 | \$ 694,475 | \$ 620,896 | \$ |

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Road Maintenance - 32600

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (62,774) | \$ (10,000) | \$ | \$ |
| 5004 I/T-IN Road Fund | (721,489) | (50,000) | (695,000) | |
| 5008 I/T-IN County Office Bldg Fund | (51,421) | (13,000) | | |
| 5026 I/T-IN Advertising & Promotion Fund | (77,306) | (100,000) | (100,000) | |
| Total Intrafund Transfers In | \$ (912,990) | \$ (173,000) | \$ (795,000) | \$ |
| Total Expenditures / Appropriations | \$ 17,030,561 | \$ 19,365,976 | \$ 15,821,754 | \$ |
| Net Cost | \$ (348,692) | \$ 1,442,590 | \$ (1,099,345) | \$ |

Budget Unit Capital Projects Fund - 140
Function General
Activity Capital Improvements - 10780

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 138,308 | \$ 150,000 | \$ 125,000 | \$ |
| 6970 Investment Income | 36,674 | | | |
| Total Rev from Use of Money & Property | \$ 174,982 | \$ 150,000 | \$ 125,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7199 State Aid for Construction | \$ 254,150 | \$ 9,825,000 | \$ 9,728,691 | \$ |
| 7249 Federal Aid Construction | 79,489 | 394,704 | 394,703 | |
| 8782 Contributions from Oth Govt Agencies | 2,174,235 | | | |
| Total Intergovernmental Revenue | \$ 2,507,874 | \$ 10,219,704 | \$ 10,123,394 | \$ |
| Charges for Services | | | | |
| 8193 Other Services | \$ 18,703 | \$ | \$ | \$ |
| Total Charges for Services | \$ 18,703 | \$ | \$ | \$ |
| Donations | | | | |
| 8755 Donation | \$ | \$ 20,000 | \$ 20,000 | \$ |
| Total Donations | \$ | \$ 20,000 | \$ 20,000 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 25,936 | \$ | \$ 189,351 | \$ |
| Total Miscellaneous Revenues | \$ 25,936 | \$ | \$ 189,351 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 449,566 | \$ 449,566 | \$ 449,566 | \$ |
| 8780 Contributions from Other Funds | | 2,554,000 | 2,554,000 | |
| 8990 Operating Trans In - Capital Imprvmts | 37,755,815 | 48,377,624 | 45,826,319 | |
| Total Other Financing Sources | \$ 38,205,381 | \$ 51,381,190 | \$ 48,829,885 | \$ |
| Total Revenue | \$ 40,932,876 | \$ 61,770,894 | \$ 59,287,630 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 979,729 | \$ 1,119,709 | \$ 1,143,245 | \$ |
| 1005 Overtime & Call Back | 4,770 | 5,000 | 5,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 48,955 | 55,198 | 55,904 | |
| 1300 P.E.R.S. | 231,383 | 298,631 | 295,670 | |
| 1301 F.I.C.A. | 74,739 | 86,040 | 85,815 | |
| 1303 Other Postemployment Benefits (OPEB) | 52,955 | 59,290 | 59,290 | |
| 1310 Employee Group Ins | 162,137 | 197,075 | 159,686 | |
| 1315 Workers Comp Insurance | 5,768 | 3,518 | 4,014 | |
| 1320 Retired Employee Grp Ins | 52,650 | 56,693 | 61,499 | |
| 1325 401 (k) Employer Match | 935 | 1,500 | 1,500 | |
| Total Salaries & Benefits | \$ 1,614,021 | \$ 1,882,654 | \$ 1,871,623 | \$ |
| Services & Supplies | | | | |
| 2050 Communication Services - Radio | \$ 1,080 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 105,937 | 27,000 | 27,000 | |
| 2052 Communication Services - Mobile Devices | 1,293 | 4,400 | 4,400 | |
| 2085 Household Expense | 9 | | | |
| 2086 Refuse Disposal | 3,870 | | | |
| 2130 Insurance | 159,702 | | | |
| 2140 Gen Liability Ins | 27,143 | 58,504 | 35,641 | |
| 2273 Parts | 540 | | | |
| 2290 Maintenance - Equipment | 1,994 | | | |
| 2310 Employee Benefits Systems | 16,790 | 15,655 | 23,967 | |
| 2404 Maintenance Services | | 5,198 | 5,171 | |
| 2405 Materials - Bldgs & Impr | 289,202 | | | |
| 2406 Maintenance - Janitorial | | 5,642 | 6,011 | |
| 2415 Campus Services-PCGC | 6,129 | 6,799 | 6,883 | |
| 2439 Membership/Dues | 517 | 2,000 | 2,000 | |
| 2511 Printing | 7,872 | | | |
| 2523 Office Supplies & Exp | 3,632 | 5,000 | 5,000 | |
| 2524 Postage | 3,389 | 2,500 | 2,106 | |
| 2534 Operating Materials | 514 | | | |
| 2549 Construction Projects | 29,203,423 | | | |
| 2555 Prof/Spec Svcs - Purchased | 6,631,435 | | | |

Budget Unit Capital Projects Fund - 140
Function General
Activity Capital Improvements - 10780

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2556 Prof/Spec Svcs - County | 16,105 | 16,207 | 17,701 | |
| 2568 MIS - Services | 60,304 | 43,570 | 42,615 | |
| 2570 Media / Video Services | 32,374 | | | |
| 2701 Publications & Legal Notices | 11,923 | | | |
| 2709 Countywide System Charges | 81,392 | 145,336 | 120,100 | |
| 2710 Rents & Leases - Equipment | 8,505 | | | |
| 2744 Small Tools & Instruments | 495 | | | |
| 2838 Special Dept Expense-1099 Reportable | 65 | | | |
| 2840 Special Dept Expense | 207,626 | 23,000 | 23,000 | |
| 2844 Training | 2,687 | 10,000 | 10,000 | |
| 2862 Landfill Dump Fee | 189 | | | |
| 2931 Travel & Transportation | 53 | 2,500 | 2,500 | |
| 2932 Mileage | 615 | 2,500 | 2,500 | |
| 2941 County Vehicle Mileage | 7,302 | 7,500 | 7,500 | |
| 2964 Meals/Food Purchases | | 1,500 | 1,500 | |
| 2965 Utilities | 167 | 4,836 | 5,319 | |
| 2970 Water & Sewage - Special Districts | 107,734 | | | |
| 2971 Environmental Engineering Services | 515,448 | | | |
| Total Services & Supplies | \$ 37,517,455 | \$ 389,647 | \$ 350,914 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 169,710 | \$ 173,104 | \$ 365,339 | \$ |
| Total Other Charges | \$ 169,710 | \$ 173,104 | \$ 365,339 | \$ |
| Capital Assets | | | | |
| 4151 Buildings & Improvements | \$ 740,577 | \$ 76,740,231 | \$ 63,018,118 | \$ |
| 4451 Equipment | 9,437 | | | |
| Total Capital Assets | \$ 750,014 | \$ 76,740,231 | \$ 63,018,118 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 25,579 | \$ | \$ | \$ |
| 3780 Contrib to Other Funds | 139,434 | 139,434 | 139,434 | |
| Total Other Financing Uses | \$ 165,013 | \$ 139,434 | \$ 139,434 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 331,719 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 4,404 | | | |
| 5550 I/T-OUT Administration | 205,974 | 200,000 | 200,000 | |
| 5556 I/T-OUT Professional Services | 3,299,694 | | | |
| 5965 I/T-OUT Utilities | 4,809 | | | |
| Total Intrafund Transfers Out | \$ 3,846,600 | \$ 200,000 | \$ 200,000 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (165,929) | \$ | \$ | \$ |
| 5008 I/T-IN County Office Bldg Fund | (1,852,566) | (2,185,273) | (2,163,393) | |
| Total Intrafund Transfers In | \$ (2,018,495) | \$ (2,185,273) | \$ (2,163,393) | \$ |
| Total Expenditures / Appropriations | \$ 42,044,318 | \$ 77,339,797 | \$ 63,782,035 | \$ |
| Net Cost | \$ 1,111,442 | \$ 15,568,903 | \$ 4,494,405 | \$ |

**County of Placer
Capital Improvement Projects
Fund 140**

| Capital Improvement Projects | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| Capital Projects Fund | | | | |
| | \$ | \$ | \$ | \$ |
| 704504 Human Resource Remodel | | 750,000 | 98,106 | |
| 704505 1000 Sunset Acquisition | | 750,000 | 63,676 | |
| 704506 Main Street Property Acquisition | | 750,000 | 2,099,950 | |
| 704507 Enterprise System Replacement | | 100,000 | 8,895 | |
| 704510 Countywide Housing | | 25,000 | 15,864 | |
| 704511 Emigrant Trail Study | | 200,000 | 450,000 | |
| 704512 Granite Bay Landscape Study | | 100,000 | 100,000 | |
| 704517 Energy Conservation | 178,152 | 253,246 | 216,638 | |
| 704518 ERL Liftstation Improvements | | 750,000 | 200,000 | |
| 704521 Vineyard Liftstation Improvements | | 750,000 | 200,000 | |
| 704524 Organics Recycling | | 750,000 | 500,000 | |
| 704526 Sunset Pond Well Abandonment | | 750,000 | 70,000 | |
| 704589 Countywide Parking Lot Paving | 222,147 | 358,134 | 300,707 | |
| 704603 Sec/Safety Improvements | 74,057 | 421,328 | 647,870 | |
| 704628 Tahoe Govt Cntr Planning | 2 | | | |
| 704629 HHS Office Building Planning | 374,101 | 411,289 | 1,284,913 | |
| 704630 Land Development Bldg | 48,333 | | | |
| 704635 Domes Landscape/Drainage | 2,255 | | | |
| 704639 Auburn Animal Shelter | 14,784,283 | 748,928 | | |
| 704718 Gould Improvements | 25 | 89,554 | 89,554 | |
| 704723 Sugar Pine Mountain Trail | 31,349 | 5,313 | 5,313 | |
| 704734 Museum Improvements | 20 | | | |
| 704752 Community Clinic Improvements | 2,272 | 397,316 | 75,675 | |
| 704761 Comprehensive Facility Master Plan | 260,216 | 1,904,499 | 340,162 | |
| 704762 Lincoln Missile Site | 60,663 | 73,213 | 68,178 | |
| 704764 South Placer Adult Detention Facility | 1,438 | | | |
| 704769 Tahoe Justice Center | 857 | 706,132 | 56,128 | |
| 704770 PC Government Center Wetlands Mitigation | 220 | | | |
| 704803 County-wide Warehouse Space | 29,484 | 281,296 | 281,216 | |
| 704805 Historic Courthouse Misc Projects | 3,238 | 75,000 | 74,979 | |
| 704807 Dutch Flat Pool Repairs | 289 | 52,507 | 102,507 | |
| 704808 Assessor Remodel | 11,217 | 50,106 | 41,771 | |
| 704812 Demolition DeWitt Bldgs | 2,556 | 1,222,600 | 22,577 | |
| 704814 DPW Garage - CNG Alarms | 304,963 | | | |
| 704821 Countywide Fuel Load Reduction | 30,932 | 325,969 | 304,511 | |
| 704824 SMD#3 Regional Sewer | 55,550 | 456,245 | 455,411 | |
| 704828 SMD#1 Regional Sewer | 14,525,166 | 13,846,842 | 12,900,606 | |
| 704838 Library Improvements | 106 | 184,097 | 182,996 | |
| 704839 Martis Valley Trail | 502,273 | 1,976,704 | 1,976,496 | |
| 704853 Countywide Signage | 17,936 | 79,651 | 65,337 | |
| 704855 Jail Liftstation Improvements | 373,212 | | | |
| 704856 Saddleback Lftstation Improvements | 34,148 | | | |
| 704859 PCGC Exterior Buildings Repairs | 69,451 | 126,904 | 226,251 | |
| 704860 Fulweiler MDF Expansion | 40,856 | 199,151 | 182,627 | |
| 704861 Tahoe Administrative Center Tenant Imp | 12,272 | 250,776 | 185,936 | |
| 704862 AJC Envelope Repairs | 127,337 | 690,531 | 664,425 | |
| 704864 BSJC Office Bldg B Tenant Imp | 17,924 | | | |
| 704865 Miners Ravine Creek Sewer Line Crossing | 97,712 | 254,778 | 254,355 | |
| 704867 Domes Improvements | 164,367 | 366,459 | 12,922 | |
| 704869 SPACF Warranty Phase | 131,634 | | | |
| 704870 Applegate Library Exterior | 491 | 42,684 | 42,673 | |
| 704872 BSJC Bldg B - DA Expansion | 13,800 | | | |
| 704874 Sheridan Improvements | 20,934 | | | |
| 704875 Storm Water Projects | 7,287 | | | |
| 704878 HHS ASOC -Cirby Hills | 58,134 | 1,696,175 | 1,690,073 | |
| 704879 Lincoln Shooting Range Remediation | 25,874 | 599,779 | 587,281 | |
| 704881 Building Systems Upgrade | 103,273 | 138,530 | 487,181 | |
| 704882 Kings Beach Library Improvements | 142 | 66,730 | 66,728 | |
| 704883 Hansen Sewer Software Upgrade | 25,111 | 21,662 | 21,662 | |
| 704885 SPACF Kitchen Warranty | 253,523 | | | |
| 704889 Roseville Fairgrounds Assessment | 90,632 | 208,316 | 130,217 | |
| 704890 Auburn Sheriff Facilities Programing | 18,882 | 423,484 | 412,418 | |

**County of Placer
Capital Improvement Projects
Fund 140**

| Capital Improvement Projects | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|------------------------------|--|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| 704891 | Salmon Ave Exterior Repair | 4,685 | | |
| 704892 | Auburn Library Landscape Rehab | 63,053 | 1,586,660 | 1,568,348 |
| 704893 | Sabre City Park Improvements | 1 | 5,110 | 5,110 |
| 704895 | Royal Gorge Studies | 117,928 | 14,755 | |
| 704897 | Solid Waste Office Relocation | 3,108 | 236,285 | 236,285 |
| 704898 | Auburn Library Carpet Replacement | 9,585 | | |
| 704899 | Tahoe City Library Carpet Replacement | 183 | | |
| 704901 | Re-Roof PCGC HHS Bldgs 107-117 | 178,534 | | |
| 704902 | Lincoln Fire Station Generator | 697 | | |
| 704903 | Meadow Vista Transfer Station | 543,769 | 44,413 | 44,413 |
| 704906 | HHS Employment Services Expansion | 429,715 | 32,305 | 32,305 |
| 704907 | Misc County Buildings Projects | 292,024 | 931,640 | 882,886 |
| 704908 | Hazardous Materials Abatement | 15,512 | 138,441 | 91,705 |
| 704909 | Dutch Flat Community Center Improvements | 13,758 | 46,241 | 9,015 |
| 704910 | Development Projects | 56,007 | | |
| 704913 | Bear River Restrooms | 92,297 | | |
| 704915 | Community Transition Center Tenant Impr | 185,751 | 182,699 | 177,305 |
| 704916 | Hidden Falls Parking Expansion | 289,655 | 302,718 | 51,201 |
| 704917 | PCGC Development Relocation | 20,649 | 4,739,178 | 8,795 |
| 704918 | 1000 Sunset Restrooms | 52 | | |
| 704919 | ERL Truck Scale | 15,232 | 331,189 | 550,702 |
| 704920 | ERL Landfill Expansion | 1,696,996 | 91,318 | |
| 704924 | CSOC Relocation-Auburn | 18,588 | 1,416,243 | 9,997 |
| 704925 | Countywide Painting | 207,389 | 415,752 | 442,324 |
| 704927 | Countywide Carpet Replacement | 453,310 | 571,411 | 1,010,639 |
| 704928 | Countywide Roofing | 418,149 | 721,446 | 987,222 |
| 704929 | Memorial Hall Improvements | 57,144 | 378,128 | 291,459 |
| 704931 | Auburn Main Jail Video Surveillance | 110,777 | 18,089 | 17,896 |
| 704932 | Burton Creek Justice Center Generator | 11,700 | | |
| 704934 | Juvenile Detention CCTV | 236,572 | 50,592 | 49,632 |
| 704935 | Auburn Depot Improvements | 6,220 | | |
| 704936 | Hidden Falls Public Use Impr (SNC) | 120,731 | 212,387 | 212,387 |
| 704939 | ASOC Welcome Center | 121,524 | 74,494 | 20,732 |
| 704942 | Multigenerational Feasibility Study | 107,950 | 30,674 | 9,091 |
| 704945 | BSJC Campus Planning | 235,250 | 264,750 | 260,223 |
| 704947 | Tahoe Development-TAU | 21,164 | 1,611,354 | 1,528,052 |
| 704948 | DeWitt Heritage Museum | 144,450 | 36,668 | 35,807 |
| 704949 | Countywide Planning | 253,226 | 75,117 | 22,642 |
| 704950 | Spring Meadows Park Shade Structure | 7,069 | 39,290 | 3,722 |
| 704951 | Clerk Recorder Remodel | | 110,000 | 110,000 |
| 704957 | Major Maintenance Projects | 81,948 | 162,652 | 107,178 |
| 704958 | Auburn Ravine Force Main Imp | 8,732 | 2,191,268 | 2,188,848 |
| 704961 | A&A Motel Acquisition | 82,440 | | |
| 704964 | Squaw Valley Park Pickleball Courts | 82,747 | 201,659 | |
| 704965 | Sylvan Glenn Lift Station Imp | 75,947 | 1,324,053 | 1,265,986 |
| 704966 | ADA Improvements | 190,048 | 360,265 | 251,112 |
| 704968 | Petite Creek Liftstation Imp | 54,166 | 545,806 | 115,738 |
| 704969 | Roseville Fairgrounds Repairs | 53,345 | 146,655 | 2,116,625 |
| 704970 | HHS Tahoe Site | 22,174 | 172,051 | 170,017 |
| 704973 | Kings Beach Center Disposition | 35,213 | 89,786 | 80,310 |
| 704975 | SPACF Arraignment Court | 583 | 929,417 | 927,099 |
| 704976 | Countywide Trail Maintenance | 33,766 | 216,235 | 208,403 |
| 704978 | Park, Trail, & Open Space Master Plan | 6,982 | 643,018 | 900,981 |
| 704979 | Countywide Drought Projects | 81,352 | 42,837 | |
| 704980 | Hidden Falls Park New Well | 4,025 | 126,292 | 125,807 |
| 704981 | Parks Major Maintenance Projects | | 376,782 | 341,497 |
| 704982 | Union Hall Liftstation Improvements | | 100,000 | 96,650 |
| 704983 | Griffith Quarry Park Improvements | 1,962 | 148,038 | 140,712 |
| 704984 | SMD#1 Post Plant Improvements | | 200,000 | 298,427 |
| 704985 | SPACF Recreation Yard | 18,459 | 181,541 | 72,190 |
| 704986 | Countywide Video Surveillance | | 300,000 | |
| 704987 | SPACF Booking Area Improvements | 27,132 | 4,556 | |
| 704988 | Bell Road Liftstation | | 159,791 | 129,181 |

**County of Placer
Capital Improvement Projects
Fund 140**

| Capital Improvement Projects | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| 704989 Building B Secure Parking | | 709,936 | 379,831 | |
| 704990 SB863 Acute Mental Health Housing | | 13,000,000 | 13,000,000 | |
| 704991 ADA Self Evaluation/Transition Plan | | 300,000 | 800,000 | |
| 704992 Sunset Area Planning | 6,853 | 1,922,007 | 1,307,971 | |
| 704993 Fairgrounds Environmental | 4 | 206,270 | 206,270 | |
| 704994 Hidden Falls Expansion EIR | | 750,000 | 240,971 | |
| 704995 Groundwater Management Act | | 750,000 | 48,104 | |
| 704996 Middle Fork Fuel Reduction | | 750,000 | 121,500 | |
| 704997 Countywide HVAC Replacement | 171,075 | 339,041 | 442,030 | |
| Total Capital Projects Fund | \$ 40,810,453 | \$ 76,740,231 | \$ 63,018,118 | \$ |

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

| | |
|----------|-----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Building Maintenance - 260 |
| Activity | Building Maintenance - 2650 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|----------------|----------------------|----------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 6965 Rents & Concessions | | 40,000 | 40,000 | |
| 7479 Other Govts-Trial Courts | | 200,000 | 200,000 | |
| 8196 Buildings & Grounds Services | | 14,355,993 | 15,082,558 | |
| 8779 Contributions from General Fund | | 500,000 | | |
| Total Operating Revenues | \$ | \$ 15,095,993 | \$ 15,322,558 | \$ |
| Operating Expenses | | | | |
| 1002 Salaries and Wages | | 2,572,688 | 2,467,247 | |
| 1003 Extra Help | | 18,020 | 16,036 | |
| 1005 Overtime & Call Back | | 50,000 | 50,000 | |
| 1010 Cafeteria Plans (Non-PERS) | | 148,708 | 142,736 | |
| 1011 Salary Savings | | (70,747) | | |
| 1018 Taxable Meal Reimbursements | | 2,000 | 1,500 | |
| 1300 P.E.R.S. | | 638,553 | 617,464 | |
| 1301 F.I.C.A. | | 202,014 | 188,745 | |
| 1303 Other Postemployment Benefits (OPEB) | | 228,001 | 215,601 | |
| 1310 Employee Group Ins | | 565,130 | 535,519 | |
| 1315 Workers Comp Insurance | | 112,317 | 66,380 | |
| 1320 Retired Employee Grp Ins | | 395,855 | 412,087 | |
| 1325 401 (k) Employer Match | | | 750 | |
| 2017 Uniforms | | 3,000 | 3,000 | |
| 2051 Communication Services - Telephone | | 110,000 | 182,060 | |
| 2052 Communication Services - Mobile Devices | | 10,000 | 15,000 | |
| 2085 Household Expense | | 140,000 | 140,000 | |
| 2086 Refuse Disposal | | 230,000 | 230,000 | |
| 2140 Gen Liability Ins | | 119,906 | 113,828 | |
| 2273 Parts | | 20,000 | 20,000 | |
| 2290 Maintenance - Equipment | | 8,000 | 10,000 | |
| 2310 Employee Benefits Systems | | 67,383 | 109,787 | |
| 2404 Maintenance Services | | | | |
| 2405 Materials - Bldgs & Impr | | 350,000 | 400,000 | |
| 2406 Maintenance - Janitorial | | | | |
| 2415 Campus Services-PCGC | | 655,077 | 300,000 | |
| 2439 Membership/Dues | | 500 | 500 | |
| 2481 PC Acquisition | | 4,000 | 9,000 | |
| 2511 Printing | | 6,000 | 7,000 | |
| 2512 Laundry/Dry Cleaning | | 9,000 | 9,000 | |
| 2523 Office Supplies & Exp | | 7,000 | 7,000 | |
| 2524 Postage | | 4,495 | 4,000 | |
| 2550 Administration | | 450,000 | 450,000 | |
| 2555 Prof/Spec Svcs - Purchased | | 3,391,836 | 4,050,549 | |
| 2556 Prof/Spec Svcs - County | | 152,000 | 152,000 | |
| 2568 MIS - Services | | 121,097 | 162,102 | |
| 2701 Publications & Legal Notices | | 1,000 | 1,000 | |
| 2709 Countywide System Charges | | 19,990 | 20,990 | |
| 2710 Rents & Leases - Equipment | | 15,000 | 10,000 | |
| 2744 Small Tools & Instruments | | 18,000 | 20,000 | |
| 2770 Fuels & Lubricants | | 5,000 | 5,000 | |
| 2838 Special Dept Expense-1099 Reportable | | 5,000 | | |
| 2840 Special Dept Expense | | 131,900 | 131,900 | |
| 2844 Training | | 7,500 | 7,500 | |
| 2931 Travel & Transportation | | 2,000 | 2,000 | |
| 2932 Mileage | | 2,500 | 2,500 | |
| 2933 Lodging | | 1,000 | 1,000 | |
| 2941 County Vehicle Mileage | | 210,000 | 275,000 | |
| 2964 Meals/Food Purchases | | 500 | 500 | |
| 2965 Utilities | | 3,500,000 | 3,550,000 | |
| 2970 Water & Sewage - Special Districts | | 8,000 | 8,000 | |
| Total Operating Expenses | \$ | \$ 14,649,223 | \$ 15,124,281 | \$ |
| Operating Income (Loss) | \$ | \$ 446,770 | \$ 198,277 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | | (199,529) | |
| Total Non-Operating Revenue (Expenses) | \$ | \$ | \$ (199,529) | \$ |

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

| | |
|----------|-----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Building Maintenance - 260 |
| Activity | Building Maintenance - 2650 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| Income Before Capital Contributions and Transfers | \$ | \$ 446,770 | \$ (1,252) | \$ |
| Change in Net Assets | \$ | \$ 446,770 | \$ (1,252) | \$ |
| Net Assets - Beginning Balance | | | 446,770 | |
| Net Assets - Ending Balance | \$ | \$ 446,770 | \$ 445,518 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|---------------------------------|
| Fund | Facilities Fund - 220 |
| Subfund | Eastern Regional Landfill - 400 |
| Activity | Eastern Region Landfill - 2890 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 6965 Rents & Concessions | 103,118 | 104,317 | 105,000 | |
| 8174 Landfill Fees | 1,459,957 | 1,300,000 | 1,460,000 | |
| Total Operating Revenues | \$ 1,563,075 | \$ 1,404,317 | \$ 1,565,000 | \$ |
| Operating Expenses | | | | |
| 2050 Communication Services - Radio | 15,742 | 19,590 | 19,590 | |
| 2051 Communication Services - Telephone | 1,735 | 1,640 | 2,232 | |
| 2130 Insurance | 39,200 | 41,000 | 41,000 | |
| 2140 Gen Liability Ins | | | 641 | |
| 2273 Parts | 5,182 | | 5,000 | |
| 2290 Maintenance - Equipment | 1,860 | 5,000 | 5,000 | |
| 2404 Maintenance Services | 100 | | | |
| 2405 Materials - Bldgs & Impr | 2,219 | 10,000 | 10,000 | |
| 2511 Printing | 949 | 2,000 | 2,500 | |
| 2547 Landfill Operations | (160,463) | | | |
| 2550 Administration | 4,803 | 8,862 | 12,963 | |
| 2555 Prof/Spec Svcs - Purchased | 516,373 | 631,827 | 652,665 | |
| 2556 Prof/Spec Svcs - County | 41,033 | 30,000 | 35,000 | |
| 2701 Publications & Legal Notices | 2,955 | 4,000 | 4,000 | |
| 2709 Countywide System Charges | 2,733 | 1,750 | 2,191 | |
| 2710 Rents & Leases - Equipment | 176 | | 2,500 | |
| 2727 Rents & Leases - Bldgs & Impr | | 2,500 | | |
| 2744 Small Tools & Instruments | | 100 | 100 | |
| 2840 Special Dept Expense | 26,056 | 42,714 | 49,260 | |
| 2931 Travel & Transportation | 3 | 500 | 500 | |
| 2932 Mileage | 568 | 500 | 500 | |
| 2933 Lodging | | 500 | 500 | |
| 2941 County Vehicle Mileage | | 100 | 100 | |
| 2964 Meals/Food Purchases | | 500 | 500 | |
| 2965 Utilities | 7,932 | 13,000 | 13,000 | |
| 2970 Water & Sewage - Special Districts | 37,760 | 35,400 | 79,860 | |
| 2971 Environmental Engineering Services | 223,309 | 226,560 | 342,430 | |
| 3701 Equipment Depreciation | 72,690 | | | |
| 3702 Bldg & Impr Depreciation | 314,894 | | | |
| 5600 Appropriation for Contingencies | | 50,000 | 50,000 | |
| Total Operating Expenses | \$ 1,157,809 | \$ 1,128,043 | \$ 1,332,032 | \$ |
| Operating Income (Loss) | \$ 405,266 | \$ 276,274 | \$ 232,968 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | 1,560 | (67,632) | 11,481 | |
| 6950 Interest | 84,145 | 50,000 | 55,000 | |
| 6970 Investment Income | 35,853 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 121,558 | \$ (17,632) | \$ 66,481 | \$ |
| Income Before Capital Contributions and Transfers | \$ 526,824 | \$ 258,642 | \$ 299,449 | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | (680,000) | | (350,000) | |
| 8333 Capital Asset Transfer (In) | 100,368 | | | |
| Change in Net Assets | \$ (52,808) | \$ 258,642 | \$ (50,551) | \$ |
| Net Assets - Beginning Balance | 10,069,384 | 9,975,635 | 10,234,277 | |
| Net Assets - Ending Balance | \$ 9,975,635 | \$ 10,234,277 | \$ 10,183,726 | \$ |
| Memo: | | | | |
| 4151 Buildings & Improvements | \$ 8,177,210 | \$ | \$ | \$ |
| 4451 Equipment | 1,223,793 | | | |

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

| | |
|----------|--------------------------------|
| Fund | District Services Fund - 260 |
| Subfund | Environmental Utilities - 800 |
| Activity | Environmental Utilities - 6280 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|----------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 8175 Sanitation Services | 9,738,934 | 11,142,890 | 11,328,920 | |
| 8196 Buildings & Grounds Services | 120 | | | |
| 8212 Other General Reimbursement | | 160,000 | 150,000 | |
| 8243 Plan Check Fees | | 30,000 | 100,000 | |
| 8269 Planning - At Cost Projects Fees | 74,360 | | | |
| 8764 Miscellaneous Revenues | 2,050 | | 8,000 | |
| Total Operating Revenues | \$ 9,815,464 | \$ 11,332,890 | \$ 11,586,920 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 90,160 | 8,000 | 8,000 | |
| 1002 Salaries and Wages | 4,424,647 | 4,879,443 | 4,992,306 | |
| 1003 Extra Help | 24,110 | 11,246 | 22,500 | |
| 1004 Accr Compensated Leave | (57,926) | | | |
| 1005 Overtime & Call Back | 283,485 | 150,000 | 200,000 | |
| 1006 Sick Leave Payoff | 393 | 5,000 | | |
| 1010 Cafeteria Plans (Non-PERS) | 226,702 | 259,791 | 266,224 | |
| 1018 Taxable Meal Reimbursements | 2,261 | 2,500 | 2,500 | |
| 1099 Salaries & Wages Undistributed | (13) | | | |
| 1300 P.E.R.S. | 1,016,139 | 1,247,206 | 1,305,458 | |
| 1301 F.I.C.A. | 354,160 | 386,608 | 375,894 | |
| 1303 Other Postemployment Benefits (OPEB) | 310,476 | 334,180 | 334,181 | |
| 1308 PERS Pension Expense | (267,314) | | | |
| 1309 OPEB Expense | (54,137) | | | |
| 1310 Employee Group Ins | 867,961 | 1,100,552 | 970,120 | |
| 1315 Workers Comp Insurance | 140,892 | 154,573 | 67,795 | |
| 1320 Retired Employee Grp Ins | 299,867 | 300,017 | 357,860 | |
| 1325 401 (k) Employer Match | 3,026 | 3,750 | 3,751 | |
| 2017 Uniforms | 72 | 2,500 | 4,000 | |
| 2050 Communication Services - Radio | 20,648 | 148,640 | 148,640 | |
| 2051 Communication Services - Telephone | 50,070 | 40,000 | 50,941 | |
| 2052 Communication Services - Mobile Devices | 11,426 | 8,000 | 15,000 | |
| 2085 Household Expense | 797 | 5,000 | 5,000 | |
| 2086 Refuse Disposal | 3,860 | | | |
| 2140 Gen Liability Ins | 31,630 | 55,935 | 49,077 | |
| 2273 Parts | 45,602 | 50,000 | 50,000 | |
| 2290 Maintenance - Equipment | 180,363 | 125,000 | 150,000 | |
| 2310 Employee Benefits Systems | 94,008 | 94,286 | 109,919 | |
| 2404 Maintenance Services | 69,576 | 48,555 | 47,735 | |
| 2405 Materials - Bldgs & Impr | 25,911 | 13,000 | 20,000 | |
| 2406 Maintenance - Janitorial | 31,886 | 37,382 | 32,835 | |
| 2415 Campus Services-PCGC | 57,638 | 64,784 | 63,250 | |
| 2422 Medical, Dental & Lab Supp | 758 | 10,000 | | |
| 2439 Membership/Dues | 7,625 | 9,500 | 12,000 | |
| 2481 PC Acquisition | 20,406 | 2,400 | 35,200 | |
| 2511 Printing | 29,169 | 18,000 | 20,000 | |
| 2512 Laundry/Dry Cleaning | 8,024 | 10,000 | 8,000 | |
| 2523 Office Supplies & Exp | 10,175 | 10,000 | 10,000 | |
| 2524 Postage | 3,683 | 4,000 | 4,106 | |
| 2534 Operating Materials | 10,404 | 20,000 | 4,000 | |
| 2550 Administration | 320,654 | 344,518 | 344,518 | |
| 2555 Prof/Spec Svcs - Purchased | 92,970 | 32,500 | 32,500 | |
| 2556 Prof/Spec Svcs - County | 60,115 | 12,500 | 12,000 | |
| 2568 MIS - Services | 279,747 | 276,805 | 274,800 | |
| 2570 Media / Video Services | 135 | | | |
| 2701 Publications & Legal Notices | 4,368 | 5,500 | 5,000 | |
| 2709 Countywide System Charges | 70,981 | 62,174 | 61,589 | |
| 2710 Rents & Leases - Equipment | 34,906 | 7,426 | 8,000 | |
| 2744 Small Tools & Instruments | 43,312 | 21,000 | 30,000 | |
| 2770 Fuels & Lubricants | 44,691 | 70,000 | 50,000 | |
| 2838 Special Dept Expense-1099 Reportable | 2,571 | | | |
| 2840 Special Dept Expense | 199,926 | 113,500 | 165,500 | |
| 2844 Training | 14,419 | 18,000 | 50,000 | |
| 2853 Safety Clothing - Other Agency | 745 | | 2,500 | |
| 2862 Landfill Dump Fee | 313 | | 1,000 | |

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

| | |
|----------|--------------------------------|
| Fund | District Services Fund - 260 |
| Subfund | Environmental Utilities - 800 |
| Activity | Environmental Utilities - 6280 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| 2931 Travel & Transportation | 30 | 1,500 | 4,000 | |
| 2932 Mileage | 1,758 | 1,300 | 1,500 | |
| 2933 Lodging | 200 | | 3,000 | |
| 2941 County Vehicle Mileage | 180,746 | 155,000 | 160,000 | |
| 2964 Meals/Food Purchases | 619 | 1,000 | 1,000 | |
| 2965 Utilities | 31,354 | 31,958 | 39,893 | |
| 2966 Drug & Alcohol Testing | 1,058 | | 1,000 | |
| 2970 Water & Sewage - Special Districts | 354 | | | |
| 3701 Equipment Depreciation | 177,999 | | | |
| 3702 Bldg & Impr Depreciation | 117,257 | | | |
| 5600 Appropriation for Contingencies | | 50,000 | 50,000 | |
| Total Operating Expenses | \$ 10,059,848 | \$ 10,824,529 | \$ 11,044,092 | \$ |
| Operating Income (Loss) | \$ (244,384) | \$ 508,361 | \$ 542,828 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (303,966) | (310,045) | (252,740) | |
| 6950 Interest | 12,939 | 14,697 | 8,000 | |
| 6970 Investment Income | 3,040 | | | |
| Total Non-Operating Revenue (Expenses) | \$ (287,987) | \$ (295,348) | \$ (244,740) | \$ |
| Income Before Capital Contributions and Transfers | \$ (532,371) | \$ 213,013 | \$ 298,088 | \$ |
| 2333 Capital Asset Transfer (Out) | (44,781) | | | |
| 3776 Contrib Auto Working Capital | (5,570) | (131,755) | | |
| Change in Net Assets | \$ (582,722) | \$ 81,258 | \$ 298,088 | \$ |
| Net Assets - Beginning Balance | (5,565,696) | (6,148,413) | (6,247,155) | |
| Net Assets - Ending Balance | \$ (6,148,413) | \$ (6,247,155) | \$ (6,029,067) | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 160,416 | \$ 180,000 | \$ 80,000 | \$ |

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

| | |
|----------|--------------------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Public Works Fleet Operations - 200 |
| Activity | Public Works Fleet Operations - 6300 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 8212 Other General Reimbursement | 10,649 | | | |
| 8370 Automotive Fund Mileage | 1,875,413 | 2,150,000 | 2,163,300 | |
| 8372 Automotive Fund Mat & Service | 4,425,392 | 4,755,000 | 4,646,700 | |
| 8753 Other Sales | 465,912 | 480,000 | 489,200 | |
| 8764 Miscellaneous Revenues | 4,532 | 510,000 | | |
| Total Operating Revenues | \$ 6,781,898 | \$ 7,895,000 | \$ 7,299,200 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 13,610 | 15,000 | 15,000 | |
| 1002 Salaries and Wages | 1,374,973 | 1,567,800 | 1,581,157 | |
| 1003 Extra Help | 23,730 | 20,000 | 20,000 | |
| 1004 Accr Compensated Leave | 29,599 | | 32,600 | |
| 1005 Overtime & Call Back | 63,334 | 40,000 | 65,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 74,194 | 86,500 | 88,703 | |
| 1011 Salary Savings | | (42,746) | | |
| 1018 Taxable Meal Reimbursements | 951 | 3,200 | 3,000 | |
| 1099 Salaries & Wages Undistributed | (36) | | | |
| 1300 P.E.R.S. | 324,252 | 367,800 | 406,561 | |
| 1301 F.I.C.A. | 112,516 | 123,200 | 120,321 | |
| 1303 Other Postemployment Benefits (OPEB) | 114,677 | 127,900 | 118,580 | |
| 1308 PERS Pension Expense | (86,423) | | | |
| 1309 OPEB Expense | 9,335 | | 9,800 | |
| 1310 Employee Group Ins | 277,443 | 331,340 | 305,237 | |
| 1315 Workers Comp Insurance | 34,166 | 37,448 | 40,916 | |
| 1320 Retired Employee Grp Ins | 183,932 | 180,608 | 195,681 | |
| 1325 401 (k) Employer Match | 968 | 750 | 750 | |
| 2020 Clothes & Personal Supplies | 18,648 | 18,700 | 19,000 | |
| 2050 Communication Services - Radio | | 3,600 | | |
| 2051 Communication Services - Telephone | 19,165 | 23,900 | 18,180 | |
| 2052 Communication Services - Mobile Devices | 1,342 | 1,100 | 1,500 | |
| 2085 Household Expense | | 300 | 1,500 | |
| 2086 Refuse Disposal | 7,340 | 6,500 | 7,600 | |
| 2140 Gen Liability Ins | 9,641 | 11,348 | 9,592 | |
| 2273 Parts | | 12,000 | | |
| 2274 Delivery & Freight Charges | | 500 | 500 | |
| 2277 Auto - Towing | 53,491 | 50,000 | 50,000 | |
| 2290 Maintenance - Equipment | 439,280 | 553,000 | 440,000 | |
| 2292 Maintenance - Software | 20,319 | 39,800 | 33,600 | |
| 2293 Computer Parts | 18,171 | 4,000 | | |
| 2310 Employee Benefits Systems | 33,967 | 37,422 | 46,337 | |
| 2404 Maintenance Services | 29,733 | 43,000 | 27,000 | |
| 2405 Materials - Bldgs & Impr | 7,799 | 10,000 | 8,000 | |
| 2406 Maintenance - Janitorial | 19,698 | 18,000 | 24,634 | |
| 2415 Campus Services-PCGC | 28,442 | 33,082 | 36,255 | |
| 2439 Membership/Dues | | 300 | 300 | |
| 2456 Misc Expense | 77 | | | |
| 2481 PC Acquisition | 14,953 | 11,800 | 500 | |
| 2511 Printing | 2,611 | 3,200 | 3,000 | |
| 2522 Other Supplies | 4,679 | 5,100 | 5,000 | |
| 2523 Office Supplies & Exp | 4,513 | 4,200 | 4,700 | |
| 2524 Postage | 3,498 | 3,900 | 3,370 | |
| 2550 Administration | 447,881 | 460,000 | 472,900 | |
| 2555 Prof/Spec Svcs - Purchased | 112,116 | 348,100 | 146,800 | |
| 2556 Prof/Spec Svcs - County | 71,165 | 160,000 | 83,900 | |
| 2568 MIS - Services | 51,609 | 47,694 | 43,083 | |
| 2570 Media / Video Services | 810 | | | |
| 2709 Countywide System Charges | 27,449 | 25,629 | 55,126 | |
| 2724 Hazard Elimination & Safety | 96 | | | |
| 2744 Small Tools & Instruments | 13,984 | 25,000 | 18,000 | |
| 2768 Fuels - Credit Card Purchases | 526,237 | 239,500 | 195,050 | |
| 2770 Fuels & Lubricants | 356 | | | |
| 2838 Special Dept Expense-1099 Reportable | 132 | | 500 | |
| 2840 Special Dept Expense | 20,339 | 25,200 | 34,600 | |
| 2844 Training | 3,430 | 3,500 | 4,500 | |

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

| | |
|----------|--------------------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Public Works Fleet Operations - 200 |
| Activity | Public Works Fleet Operations - 6300 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| 2921 I/P Gasoline/Diesel | 707,579 | 947,000 | 720,000 | |
| 2922 I/P Comp Natural Gas | 191,148 | 235,050 | 225,000 | |
| 2924 IP Oil & Lube Products | 61,872 | 60,000 | 68,000 | |
| 2926 I/P - Tires & Batteries | 252,551 | 250,000 | 277,800 | |
| 2927 I/P - Parts | 1,004,903 | 865,928 | 1,049,600 | |
| 2928 I/P - Shop Supplies | 35,506 | 47,000 | 35,500 | |
| 2930 Ending Inventory | (18,786) | | | |
| 2931 Travel & Transportation | 308 | 300 | 500 | |
| 2933 Lodging | 359 | 1,000 | 2,000 | |
| 2964 Meals/Food Purchases | 446 | 300 | 500 | |
| 2965 Utilities | 12,251 | 9,000 | 12,900 | |
| 2966 Drug & Alcohol Testing | 561 | 2,700 | 600 | |
| 3701 Equipment Depreciation | 599,861 | | | |
| 3702 Bldg & Impr Depreciation | 40,832 | | | |
| Total Operating Expenses | \$ 7,453,583 | \$ 7,506,453 | \$ 7,190,733 | \$ |
| Operating Income (Loss) | \$ (671,685) | \$ 388,547 | \$ 108,467 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (158,841) | (426,938) | (319,354) | |
| 3803 Long-Term Debt Repaid | 7,173 | | | |
| 3810 Lease Purchase Principal | (7,792) | (6,200) | (6,200) | |
| 3830 Lease Purchase Interest | (605) | (900) | (900) | |
| 6950 Interest | 30,726 | 27,000 | 30,000 | |
| 6970 Investment Income | 19,261 | 800 | 5,000 | |
| 8750 Proceeds from Sale of Capital Assets | 64,483 | 50,000 | 65,000 | |
| 8770 Road Vehicle Replacement Revenue | 17,618 | 3,800 | 18,000 | |
| 8771 Subrogation Recovery | 23,542 | 30,000 | 25,000 | |
| 8780 Contributions from Other Funds | 464,877 | 629,625 | 200,000 | |
| 8782 Contributions from Oth Govt Agencies | | 68,000 | | |
| 8783 Vehicle Replacement Revenue | 1,032,756 | 1,328,581 | 1,349,600 | |
| Total Non-Operating Revenue (Expenses) | \$ 1,493,198 | \$ 1,703,768 | \$ 1,366,146 | \$ |
| Income Before Capital Contributions and Transfers | \$ 821,513 | \$ 2,092,315 | \$ 1,474,613 | \$ |
| 2333 Capital Asset Transfer (Out) | (164,495) | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | (112,597) | | | |
| 8333 Capital Asset Transfer (In) | 441,320 | | | |
| Change in Net Assets | \$ 985,741 | \$ 2,092,315 | \$ 1,474,613 | \$ |
| Net Assets - Beginning Balance | 4,767,854 | 5,937,087 | 5,475,046 | |
| Net Assets - Ending Balance | \$ 5,937,087 | \$ 5,475,046 | \$ 6,073,059 | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 1,275,145 | \$ 2,554,356 | \$ 876,600 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|---------------------------|
| Fund | Facilities Fund - 220 |
| Subfund | Kings Beach Center - 200 |
| Activity | Kings Beach Center - 2200 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 6965 Rents & Concessions | 313,770 | 300,000 | 300,000 | |
| 8764 Miscellaneous Revenues | 214 | | | |
| Total Operating Revenues | \$ 313,984 | \$ 300,000 | \$ 300,000 | \$ |
| Operating Expenses | | | | |
| 2086 Refuse Disposal | 10,110 | 10,000 | 10,000 | |
| 2140 Gen Liability Ins | | | 253 | |
| 2404 Maintenance Services | 2,480 | 6,193 | 6,000 | |
| 2511 Printing | 118 | | | |
| 2524 Postage | 14 | | | |
| 2550 Administration | 10,445 | 10,000 | 10,000 | |
| 2555 Prof/Spec Svcs - Purchased | 75,285 | 74,366 | 64,000 | |
| 2556 Prof/Spec Svcs - County | 123,270 | 100,000 | 96,927 | |
| 2701 Publications & Legal Notices | 23 | | | |
| 2709 Countywide System Charges | | 441 | 864 | |
| 2840 Special Dept Expense | 10,194 | | 5,100 | |
| 2965 Utilities | 71,175 | 100,000 | 90,000 | |
| Total Operating Expenses | \$ 303,114 | \$ 301,000 | \$ 283,144 | \$ |
| Operating Income (Loss) | \$ 10,870 | \$ (1,000) | \$ 16,856 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | (18,486) | (14,404) | |
| 6950 Interest | 2,631 | 1,000 | 2,000 | |
| 6970 Investment Income | 1,595 | | | |
| 8782 Contributions from Oth Govt Agencies | 237,123 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 241,349 | \$ (17,486) | \$ (12,404) | \$ |
| Income Before Capital Contributions and Transfers | \$ 252,219 | \$ (18,486) | \$ 4,452 | \$ |
| Change in Net Assets | \$ 252,219 | \$ (18,486) | \$ 4,452 | \$ |
| Net Assets - Beginning Balance | 5,000 | 257,218 | 238,732 | |
| Net Assets - Ending Balance | \$ 257,218 | \$ 238,732 | \$ 243,184 | \$ |

Memo:

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

| | |
|----------|--|
| Fund | County Services Fund - 250 |
| Subfund | PCGC Campus - 250 |
| Activity | Placer County Government Center Campus - |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 6965 Rents & Concessions | 281,391 | 120,000 | 120,000 | |
| 8188 Campus Services-PCGC | 1,645,185 | 1,856,000 | 2,071,448 | |
| 8212 Other General Reimbursement | 32,203 | | | |
| Total Operating Revenues | \$ 1,958,779 | \$ 1,976,000 | \$ 2,191,448 | \$ |
| Operating Expenses | | | | |
| 2085 Household Expense | 64 | | | |
| 2086 Refuse Disposal | 7,700 | 2,500 | 4,000 | |
| 2140 Gen Liability Ins | | 1,429 | 1,437 | |
| 2273 Parts | 3,256 | 1,500 | 3,500 | |
| 2290 Maintenance - Equipment | 290 | 5,000 | 5,000 | |
| 2404 Maintenance Services | 50,646 | 100,000 | 222,113 | |
| 2405 Materials - Bldgs & Impr | 16,532 | 50,000 | 50,000 | |
| 2406 Maintenance - Janitorial | 20 | | | |
| 2549 Construction Projects | 57 | | | |
| 2550 Administration | 9,107 | 100,000 | 48,483 | |
| 2555 Prof/Spec Svcs - Purchased | 31,751 | 50,000 | 170,000 | |
| 2556 Prof/Spec Svcs - County | 892,842 | 800,000 | 800,000 | |
| 2709 Countywide System Charges | 12,092 | 3,573 | 4,915 | |
| 2710 Rents & Leases - Equipment | 107 | 1,000 | 1,000 | |
| 2744 Small Tools & Instruments | 1,270 | 1,000 | 1,000 | |
| 2770 Fuels & Lubricants | 327 | | | |
| 2840 Special Dept Expense | 1,367 | | | |
| 2862 Landfill Dump Fee | 202 | | | |
| 2965 Utilities | 687,124 | 690,000 | 700,000 | |
| 2970 Water & Sewage - Special Districts | 9,499 | 5,000 | 10,000 | |
| 3702 Bldg & Impr Depreciation | 12,661 | | | |
| 3704 Infrastructure Depreciation | 119,297 | | | |
| 5600 Appropriation for Contingencies | | 50,000 | 50,000 | |
| Total Operating Expenses | \$ 1,856,211 | \$ 1,861,002 | \$ 2,071,448 | \$ |
| Operating Income (Loss) | \$ 102,568 | \$ 114,998 | \$ 120,000 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | | (322,601) | |
| 6950 Interest | 46,148 | 40,000 | 40,000 | |
| 6970 Investment Income | 28,348 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 74,496 | \$ 40,000 | \$ (282,601) | \$ |
| Income Before Capital Contributions and Transfers | \$ 177,064 | \$ 154,998 | \$ (162,601) | \$ |
| 8333 Capital Asset Transfer (In) | 4 | | | |
| Change in Net Assets | \$ 177,068 | \$ 154,998 | \$ (162,601) | \$ |
| Net Assets - Beginning Balance | 6,094,893 | 6,271,959 | 6,426,957 | |
| Net Assets - Ending Balance | \$ 6,271,959 | \$ 6,426,957 | \$ 6,264,356 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|------------------------------|
| Fund | Transit Fund - 210 |
| Subfund | Placer County Transit - 100 |
| Activity | Placer County Transit - 6000 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 8212 Other General Reimbursement | 227,241 | 140,000 | 140,000 | |
| 8236 Passenger Fare - Transp Services | 697,061 | 776,800 | 658,400 | |
| 8238 Auxilliary Transp Revenues | | 958,700 | 442,000 | |
| 8266 Mitigation Fees | 467 | | | |
| 8764 Miscellaneous Revenues | 76,215 | | | |
| Total Operating Revenues | \$ 1,000,984 | \$ 1,875,500 | \$ 1,240,400 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 1,356 | | | |
| 1002 Salaries and Wages | 474,835 | 492,300 | 470,334 | |
| 1003 Extra Help | 108,709 | | | |
| 1004 Accr Compensated Leave | 18,393 | | | |
| 1005 Overtime & Call Back | 72,753 | 45,000 | 60,000 | |
| 1008 Salaries & Wages-Oper | 824,810 | 904,600 | 941,784 | |
| 1009 Extra Help-Oper | | 100,500 | 100,500 | |
| 1010 Cafeteria Plans (Non-PERS) | 21,694 | 77,900 | 80,360 | |
| 1018 Taxable Meal Reimbursements | 81 | | | |
| 1300 P.E.R.S. | 294,319 | 350,700 | 371,685 | |
| 1301 F.I.C.A. | 108,062 | 105,700 | 109,685 | |
| 1303 Other Postemployment Benefits (OPEB) | 133,094 | 145,500 | 140,140 | |
| 1308 PERS Pension Expense | (75,667) | | | |
| 1309 OPEB Expense | (105,575) | | | |
| 1310 Employee Group Ins | 292,290 | 347,776 | 355,185 | |
| 1315 Workers Comp Insurance | 35,509 | 47,100 | 61,299 | |
| 1320 Retired Employee Grp Ins | 86,446 | 90,201 | 99,618 | |
| 1325 401 (k) Employer Match | 759 | 800 | 750 | |
| 2020 Clothes & Personal Supplies | 6,633 | 7,500 | 7,500 | |
| 2050 Communication Services - Radio | 42,967 | 21,600 | 40,140 | |
| 2051 Communication Services - Telephone | 10,234 | 8,200 | 8,040 | |
| 2052 Communication Services - Mobile Devices | 28 | | | |
| 2086 Refuse Disposal | | | | |
| 2140 Gen Liability Ins | 179,883 | 204,373 | 257,100 | |
| 2271 Parts Installed | 1,431 | | | |
| 2273 Parts | 10,609 | 1,000 | 5,300 | |
| 2290 Maintenance - Equipment | 759,391 | 700,000 | 600,000 | |
| 2291 Maintenance - Computer Equip | | | | |
| 2292 Maintenance - Software | 558 | 1,500 | 1,500 | |
| 2293 Computer Parts | 109 | | | |
| 2310 Employee Benefits Systems | 33,220 | 43,732 | 40,678 | |
| 2404 Maintenance Services | | 78,700 | 78,700 | |
| 2405 Materials - Bldgs & Impr | 8,747 | 8,000 | 8,400 | |
| 2406 Maintenance - Janitorial | | | | |
| 2439 Membership/Dues | 4,944 | 5,000 | 5,000 | |
| 2481 PC Acquisition | 376 | 2,500 | 5,000 | |
| 2511 Printing | 9,961 | 12,000 | 12,000 | |
| 2521 Operating Supplies | 425 | | | |
| 2522 Other Supplies | 399 | | | |
| 2523 Office Supplies & Exp | 1,166 | | | |
| 2524 Postage | 5,152 | 4,400 | 4,213 | |
| 2534 Operating Materials | 8,586 | 30,600 | 30,600 | |
| 2550 Administration | 230,519 | 314,500 | 319,400 | |
| 2555 Prof/Spec Svcs - Purchased | 1,728,790 | 1,590,000 | 1,704,000 | |
| 2556 Prof/Spec Svcs - County | 86,091 | 100,000 | 104,700 | |
| 2568 MIS - Services | 38,221 | 27,600 | 31,683 | |
| 2570 Media / Video Services | 1,630 | | | |
| 2701 Publications & Legal Notices | 422 | 1,000 | 1,100 | |
| 2709 Countywide System Charges | 21,907 | 20,700 | 24,244 | |
| 2768 Fuels - Credit Card Purchases | 36,877 | 50,000 | 45,000 | |
| 2770 Fuels & Lubricants | 219,002 | 286,900 | 285,200 | |
| 2840 Special Dept Expense | 100,765 | 20,000 | 20,000 | |
| 2844 Training | 3,385 | 4,000 | 4,000 | |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|------------------------------|
| Fund | Transit Fund - 210 |
| Subfund | Placer County Transit - 100 |
| Activity | Placer County Transit - 6000 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| 2928 I/P - Shop Supplies | 1,323 | | | |
| 2931 Travel & Transportation | 616 | 1,000 | 1,000 | |
| 2932 Mileage | 20 | | | |
| 2933 Lodging | 1,029 | 1,200 | 1,200 | |
| 2941 County Vehicle Mileage | 62,394 | 47,300 | 63,000 | |
| 2964 Meals/Food Purchases | 332 | | | |
| 2965 Utilities | 28,642 | 30,000 | 25,700 | |
| 2966 Drug & Alcohol Testing | 763 | 4,700 | 4,700 | |
| 3701 Equipment Depreciation | 502,808 | | | |
| 3702 Bldg & Impr Depreciation | 161,460 | | | |
| 5600 Appropriation for Contingencies | | 150,000 | 125,000 | |
| Total Operating Expenses | \$ 6,603,683 | \$ 6,486,082 | \$ 6,655,438 | \$ |
| Operating Income (Loss) | \$ (5,602,699) | \$ (4,610,582) | \$ (5,415,038) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3395 Contrib to Other Agencies | 171,058 | | | |
| 3551 Transfer Out A-87 Costs | (151,257) | (127,371) | (178,324) | |
| 6170 Other Fin Asst-TDA 1/4 | 2,290,416 | 2,000,000 | 3,000,000 | |
| 6950 Interest | 21,154 | 23,400 | 11,400 | |
| 6970 Investment Income | 10,169 | | | |
| 7249 Federal Aid Construction | 2,837,008 | 1,182,000 | 816,000 | |
| 7255 Federal Operating Assistance | 809,170 | 900,000 | 961,300 | |
| 7300 State Transit Assistance Fund | 394,120 | 475,000 | 375,500 | |
| 8780 Contributions from Other Funds | | | | |
| 8782 Contributions from Oth Govt Agencies | 1,335,127 | 4,029,300 | 2,703,500 | |
| Total Non-Operating Revenue (Expenses) | \$ 7,716,965 | \$ 8,482,329 | \$ 7,689,376 | \$ |
| Income Before Capital Contributions and Transfers | \$ 2,114,266 | \$ 3,871,747 | \$ 2,274,338 | \$ |
| 2333 Capital Asset Transfer (Out) | (122,876) | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | (329,908) | | | |
| 8954 Operating Transfers In | 534,836 | 58,000 | | |
| Change in Net Assets | \$ 2,196,318 | \$ 3,929,747 | \$ 2,274,338 | \$ |
| Net Assets - Beginning Balance | 4,910,074 | 7,106,393 | 7,140,240 | |
| Net Assets - Ending Balance | \$ 7,106,393 | \$ 7,140,240 | \$ 7,149,578 | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 3,072,976 | \$ 3,895,900 | \$ 2,265,000 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|--------------------|
| Fund | Transit Fund - 210 |
| Subfund | TART - 120 |
| Activity | TART - 6020 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8212 Other General Reimbursement | 22,000 | | | |
| 8236 Passenger Fare - Transp Services | 347,861 | 487,800 | 528,800 | |
| 8764 Miscellaneous Revenues | 139,974 | | | |
| Total Operating Revenues | \$ 509,835 | \$ 487,800 | \$ 528,800 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 5,082 | | | |
| 1002 Salaries and Wages | 133,142 | 135,600 | 1,319,951 | |
| 1003 Extra Help | 31,074 | | | |
| 1004 Accr Compensated Leave | 47,036 | | | |
| 1005 Overtime & Call Back | 116,538 | 67,000 | 100,000 | |
| 1008 Salaries & Wages-Oper | 1,035,562 | 1,133,000 | 124,707 | |
| 1009 Extra Help-Oper | | 37,000 | 47,482 | |
| 1010 Cafeteria Plans (Non-PERS) | 6,782 | 65,400 | 79,065 | |
| 1018 Taxable Meal Reimbursements | 262 | | 31,281 | |
| 1300 P.E.R.S. | 257,692 | 308,200 | 330,546 | |
| 1301 F.I.C.A. | 98,141 | 97,000 | 110,348 | |
| 1303 Other Postemployment Benefits (OPEB) | 112,564 | 124,500 | 123,970 | |
| 1304 Other Postemployment Charges (Up Front) | | | 16,170 | |
| 1308 PERS Pension Expense | (54,723) | | | |
| 1309 OPEB Expense | (186,101) | | | |
| 1310 Employee Group Ins | 212,975 | 247,594 | 235,722 | |
| 1315 Workers Comp Insurance | 30,458 | 30,200 | 45,440 | |
| 1320 Retired Employee Grp Ins | 62,258 | 72,622 | 79,345 | |
| 2020 Clothes & Personal Supplies | 15,879 | 10,000 | 13,600 | |
| 2050 Communication Services - Radio | 12,949 | 8,600 | 17,280 | |
| 2051 Communication Services - Telephone | 20,030 | 23,000 | 9,540 | |
| 2052 Communication Services - Mobile Devices | 494 | | | |
| 2086 Refuse Disposal | 8,052 | 20,000 | 15,000 | |
| 2140 Gen Liability Ins | 119,374 | 123,164 | 139,255 | |
| 2273 Parts | 9,386 | 4,000 | 4,000 | |
| 2290 Maintenance - Equipment | 786,368 | 788,500 | 966,700 | |
| 2291 Maintenance - Computer Equip | | 1,800 | 1,800 | |
| 2292 Maintenance - Software | 112 | | | |
| 2310 Employee Benefits Systems | 24,099 | 36,947 | 38,934 | |
| 2404 Maintenance Services | 69,325 | 20,000 | 25,000 | |
| 2405 Materials - Bldgs & Impr | 36,405 | | | |
| 2406 Maintenance - Janitorial | 55,144 | 56,500 | 65,729 | |
| 2439 Membership/Dues | 2,108 | 2,200 | 2,200 | |
| 2481 PC Acquisition | 812 | 2,500 | 3,000 | |
| 2511 Printing | 4,229 | 7,000 | 7,000 | |
| 2521 Operating Supplies | | 20,800 | 20,800 | |
| 2522 Other Supplies | 190 | 2,500 | 2,500 | |
| 2523 Office Supplies & Exp | 2,010 | 2,000 | 2,000 | |
| 2524 Postage | 1,866 | 1,700 | 1,264 | |
| 2534 Operating Materials | 18,706 | 8,000 | 8,000 | |
| 2550 Administration | 147,006 | 175,800 | 198,100 | |
| 2555 Prof/Spec Svcs - Purchased | 554,340 | 561,200 | 881,918 | |
| 2556 Prof/Spec Svcs - County | 248,250 | 139,400 | 131,900 | |
| 2568 MIS - Services | 21,107 | 14,500 | 19,164 | |
| 2701 Publications & Legal Notices | 749 | | | |
| 2709 Countywide System Charges | 14,790 | 15,700 | 18,883 | |
| 2770 Fuels & Lubricants | 168,225 | 281,700 | 310,200 | |
| 2838 Special Dept Expense-1099 Reportable | 360 | | | |
| 2840 Special Dept Expense | 64,346 | 3,500 | | |
| 2844 Training | 2,000 | 1,000 | 1,000 | |
| 2898 No Tahoe Resort Assn | 63 | | | |
| 2931 Travel & Transportation | | 500 | 500 | |
| 2941 County Vehicle Mileage | 77,555 | 63,000 | 78,800 | |
| 2964 Meals/Food Purchases | 201 | | | |
| 2965 Utilities | 75,977 | 72,000 | 65,500 | |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|--------------------|
| Fund | Transit Fund - 210 |
| Subfund | TART - 120 |
| Activity | TART - 6020 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2966 Drug & Alcohol Testing | 713 | 3,500 | 3,500 | |
| 3701 Equipment Depreciation | 212,563 | | | |
| 3702 Bldg & Impr Depreciation | 107,795 | | | |
| 3705 Land Impr Depreciation | 6,662 | | | |
| 5600 Appropriation for Contingencies | | 71,000 | 195,683 | |
| Total Operating Expenses | \$ 4,798,982 | \$ 4,860,127 | \$ 5,892,777 | \$ |
| Operating Income (Loss) | \$ (4,289,147) | \$ (4,372,327) | \$ (5,363,977) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (54,555) | (57,799) | (213,181) | |
| 6170 Other Fin Asst-TDA 1/4 | 1,681,327 | 1,742,000 | 1,626,800 | |
| 6950 Interest | (736) | 1,500 | | |
| 6970 Investment Income | 437 | | | |
| 7249 Federal Aid Construction | 697,464 | 627,700 | | |
| 7255 Federal Operating Assistance | 678,534 | 660,000 | 1,070,000 | |
| 7300 State Transit Assistance Fund | 234,429 | 250,000 | 202,200 | |
| 8771 Subrogation Recovery | 4,537 | | | |
| 8780 Contributions from Other Funds | 941,951 | 1,280,700 | 2,509,600 | |
| 8782 Contributions from Oth Govt Agencies | 732,821 | 2,268,300 | 1,825,100 | |
| Total Non-Operating Revenue (Expenses) | \$ 4,916,209 | \$ 6,772,401 | \$ 7,020,519 | \$ |
| Income Before Capital Contributions and Transfers | \$ 627,062 | \$ 2,400,074 | \$ 1,656,542 | \$ |
| 8954 Operating Transfers In | 1,037,922 | | 50,000 | |
| Change in Net Assets | \$ 1,664,984 | \$ 2,400,074 | \$ 1,706,542 | \$ |
| Net Assets - Beginning Balance | 3,642,525 | 5,307,511 | 5,296,585 | |
| Net Assets - Ending Balance | \$ 5,307,511 | \$ 5,296,585 | \$ 5,142,127 | \$ |
| Memo: | | | | |
| 4451 Equipment | \$ 1,945,511 | \$ 2,411,000 | \$ 1,861,000 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|-------------------------------|
| Fund | Facilities Fund - 220 |
| Subfund | Solid Waste Management - 450 |
| Activity | Solid Waste Management - 4500 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 8105 Direct Charges | 62,251 | 70,000 | 60,000 | |
| 8174 Landfill Fees | 1,342,771 | 1,310,000 | 1,360,000 | |
| Total Operating Revenues | \$ 1,405,022 | \$ 1,380,000 | \$ 1,420,000 | \$ |
| Operating Expenses | | | | |
| 1315 Workers Comp Insurance | 435 | | | |
| 2050 Communication Services - Radio | 5,091 | 5,000 | 5,100 | |
| 2086 Refuse Disposal | | 5,500 | 5,500 | |
| 2140 Gen Liability Ins | 802 | 803 | 1,084 | |
| 2273 Parts | 165 | | 500 | |
| 2290 Maintenance - Equipment | | 4,000 | 4,000 | |
| 2404 Maintenance Services | 1,980 | 2,000 | 2,000 | |
| 2405 Materials - Bldgs & Impr | 1,970 | 25,000 | 25,000 | |
| 2508 Collection Charges | 662 | 1,000 | 1,000 | |
| 2511 Printing | 16,523 | 25,000 | 25,000 | |
| 2522 Other Supplies | | 5,000 | 5,000 | |
| 2524 Postage | 2,515 | 10,093 | 12,206 | |
| 2549 Construction Projects | 23,915 | 50,000 | 150,000 | |
| 2550 Administration | 8,363 | 11,077 | 11,077 | |
| 2555 Prof/Spec Svcs - Purchased | 388,360 | 505,000 | 584,000 | |
| 2556 Prof/Spec Svcs - County | 41,389 | 30,000 | 42,000 | |
| 2559 County Litter Program | 3,099 | 8,000 | 8,000 | |
| 2701 Publications & Legal Notices | 13,865 | 15,000 | 15,000 | |
| 2709 Countywide System Charges | 2,383 | 2,656 | 3,706 | |
| 2710 Rents & Leases - Equipment | | 3,000 | 3,000 | |
| 2744 Small Tools & Instruments | 784 | 2,000 | 2,000 | |
| 2770 Fuels & Lubricants | 63 | | | |
| 2838 Special Dept Expense-1099 Reportable | 13,269 | | 15,000 | |
| 2840 Special Dept Expense | 128,832 | 210,500 | 205,500 | |
| 2862 Landfill Dump Fee | 2,766 | | | |
| 2931 Travel & Transportation | 2 | 500 | 500 | |
| 2932 Mileage | 519 | 1,000 | 1,000 | |
| 2933 Lodging | | 300 | 300 | |
| 2964 Meals/Food Purchases | | 300 | 300 | |
| 2965 Utilities | 3,797 | 5,000 | 5,000 | |
| 2970 Water & Sewage - Special Districts | 98,884 | 115,640 | 121,000 | |
| 2971 Environmental Engineering Services | 532,676 | 549,880 | 532,400 | |
| 3551 Transfer Out A-87 Costs | | 7,040 | | |
| 3702 Bldg & Impr Depreciation | 44,403 | | | |
| 5600 Appropriation for Contingencies | | 25,000 | 16,000 | |
| Total Operating Expenses | \$ 1,337,512 | \$ 1,625,289 | \$ 1,802,173 | \$ |
| Operating Income (Loss) | \$ 67,510 | \$ (245,289) | \$ (382,173) | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (6,902) | 4,311 | (19,187) | |
| 6950 Interest | 240,242 | 180,000 | 225,000 | |
| 6970 Investment Income | 89,270 | | | |
| 7423 State Aid - Recycling | 29,914 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 352,524 | \$ 184,311 | \$ 205,813 | \$ |
| Income Before Capital Contributions and Transfers | \$ 420,034 | \$ (60,978) | \$ (176,360) | \$ |
| 3778 Operating Transfer Out - Capital Imprvmt | (100,000) | (500,000) | (500,000) | |
| 8333 Capital Asset Transfer (In) | 665,587 | | | |
| Change in Net Assets | \$ 985,621 | \$ (560,978) | \$ (676,360) | \$ |
| Net Assets - Beginning Balance | 20,079,315 | 21,064,935 | 20,503,957 | |
| Net Assets - Ending Balance | \$ 21,064,935 | \$ 20,503,957 | \$ 19,827,597 | \$ |

Memo:

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

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

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 5 | 4 | 3 | 2 | 1 |
| Operating Revenues | | | | |
| 8191 Food Service Sales | 152,062 | 120,000 | | |
| 8193 Other Services | 1,360,705 | 1,376,299 | 1,537,184 | |
| 8212 Other General Reimbursement | 14,287 | 40,000 | | |
| 8270 Food Service: Inmate Meals | 2,328,509 | 2,360,000 | 2,218,677 | |
| 8271 Food Service: Staff Dining | 3,017 | 100,000 | 302,573 | |
| 8764 Miscellaneous Revenues | 1,896 | 1,000 | | |
| Total Operating Revenues | \$ 3,860,476 | \$ 3,997,299 | \$ 4,058,434 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 24,862 | 1,476 | | |
| 1002 Salaries and Wages | 547,648 | 611,498 | | |
| 1003 Extra Help | 133,168 | 95,000 | | |
| 1004 Accr Compensated Leave | 19,847 | 3,700 | | |
| 1005 Overtime & Call Back | 28,276 | 17,000 | | |
| 1010 Cafeteria Plans (Non-PERS) | 30,951 | 34,449 | | |
| 1300 P.E.R.S. | 126,998 | 148,578 | | |
| 1301 F.I.C.A. | 54,109 | 46,526 | | |
| 1303 Other Postemployment Benefits (OPEB) | 69,370 | 70,070 | | |
| 1308 PERS Pension Expense | (33,844) | | | |
| 1309 OPEB Expense | (10,505) | | | |
| 1310 Employee Group Ins | 146,312 | 178,213 | | |
| 1315 Workers Comp Insurance | 50,674 | 46,498 | | |
| 1320 Retired Employee Grp Ins | 80,919 | 99,590 | | |
| 1325 401 (k) Employer Match | 655 | 750 | | |
| 2017 Uniforms | 14,280 | 12,000 | | |
| 2051 Communication Services - Telephone | 5,847 | 6,000 | | |
| 2052 Communication Services - Mobile Devices | 615 | 600 | | |
| 2068 Food | 1,014,205 | 960,806 | | |
| 2085 Household Expense | 51,394 | 65,000 | | |
| 2140 Gen Liability Ins | 3,535 | 4,018 | 3,945 | |
| 2271 Parts Installed | | 200 | | |
| 2273 Parts | 2,990 | | | |
| 2274 Delivery & Freight Charges | 631 | 400 | | |
| 2290 Maintenance - Equipment | 129,208 | 120,000 | | |
| 2310 Employee Benefits Systems | 18,080 | 20,928 | | |
| 2404 Maintenance Services | 199,708 | 125,000 | 347,125 | |
| 2406 Maintenance - Janitorial | | | 16,195 | |
| 2415 Campus Services-PCGC | | 54,000 | | |
| 2439 Membership/Dues | 579 | 150 | | |
| 2456 Misc Expense | | 50 | | |
| 2511 Printing | 6,119 | 4,500 | | |
| 2522 Other Supplies | | 500 | | |
| 2523 Office Supplies & Exp | 3,356 | 2,500 | | |
| 2534 Operating Materials | 21 | | | |
| 2555 Prof/Spec Svcs - Purchased | 1,816 | 500 | 2,521,250 | |
| 2556 Prof/Spec Svcs - County | | 7,000 | 70,494 | |
| 2568 MIS - Services | 10,281 | | | |
| 2708 Rents & Leases - Computer SW | 526 | 600 | | |
| 2709 Countywide System Charges | 12,097 | 12,097 | 13,207 | |
| 2710 Rents & Leases - Equipment | 330 | 400 | | |
| 2838 Special Dept Expense-1099 Reportable | | 375 | | |
| 2840 Special Dept Expense | 417,728 | 375,000 | | |
| 2844 Training | | 3,000 | | |
| 2860 Library Materials | | 250 | | |
| 2931 Travel & Transportation | | 750 | | |
| 2932 Mileage | 1,469 | 2,000 | | |
| 2933 Lodging | | 750 | | |
| 2941 County Vehicle Mileage | 43,953 | 40,000 | | |
| 2964 Meals/Food Purchases | | 200 | | |
| 2965 Utilities | 98,488 | 371,000 | 371,000 | |
| 3701 Equipment Depreciation | 447,414 | 420,000 | | |
| Total Operating Expenses | \$ 3,754,110 | \$ 3,963,922 | \$ 3,343,216 | \$ |
| Operating Income (Loss) | \$ 106,366 | \$ 33,377 | \$ 715,218 | \$ |

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

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

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 5 | 4 | 3 | 2 | 1 |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (140,621) | (313,033) | (295,218) | |
| 6950 Interest | 2,965 | | | |
| 6970 Investment Income | 1,216 | | | |
| 8752 Gain/Loss on F/A Disposal | (2,730) | | | |
| Total Non-Operating Revenue (Expenses) | \$ (139,170) | \$ (313,033) | \$ (295,218) | \$ |
| Income Before Capital Contributions and Transfers | \$ (32,804) | \$ (279,656) | \$ 420,000 | \$ |
| Change in Net Assets | \$ (32,804) | \$ (279,656) | \$ 420,000 | \$ |
| Net Assets - Beginning Balance | 4,765,299 | 4,732,493 | 4,452,837 | |
| Net Assets - Ending Balance | \$ 4,732,493 | \$ 4,452,837 | \$ 4,872,837 | \$ |

Sheriff – Coroner - Marshal

| SHERIFF-CORONER-MARSHAL | | | | | |
|--|--------------------|-------------------------|-----------------------------|-------------------------------|----------------|
| APPROPRIATION SUMMARY | | | | | |
| Fiscal Year 2017-18 | | | | | |
| ADMINISTERED BY: | | SHERIFF-CORONER-MARSHAL | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| PUBLIC SAFETY FUND | | | | | |
| Alcohol Beverage Control | 50,000 | | 75,000 | 75,000 | |
| APOLLO Project | 201,152 | | | | |
| Auto Theft Task Force | 112,412 | | 109,999 | 109,984 | |
| Cal-MMET | 502,774 | | 522,116 | 522,072 | |
| COPS Stop Drugs | 316,963 | | | | |
| COPS Supplemental Law | 180,323 | | 198,000 | 197,985 | |
| Drug Enforcement Agency | 45,000 | | 25,000 | 25,000 | |
| Homeland Security & Asset Forfeiture | 326,063 | | 461,037 | 461,673 | |
| JAG FUNDS | 677,225 | | 696,168 | 696,138 | |
| Marine Patrol | 343,331 | | 263,772 | 263,365 | |
| Off-Highway Motor Vehicle | 45,389 | | 57,793 | 57,793 | |
| Rural Counties Administration | 389,869 | | 499,999 | 499,939 | |
| Sheriff Grants Overhead | 905,018 | 3,435,556 | 0 | 0 | |
| 21780 Sheriff Grants Program | 4,095,520 | 3,435,556 | 2,908,884 | 2,908,949 | -15.33% |
| Tahoe Administration | 2,244,663 | 10,027,304 | 1,483,501 | 1,494,276 | |
| Tahoe Courts | 128,490 | | 123,230 | 123,556 | |
| Tahoe Investigations | 1,597,479 | | 1,684,032 | 1,693,060 | |
| Tahoe Jail | 992,155 | | 859,713 | 860,694 | |
| Tahoe Patrol | 6,524,244 | | 6,573,506 | 6,599,741 | |
| 21790 Sheriff Tahoe Operations | 11,487,031 | 10,027,304 | 10,723,982 | 10,771,327 | 7.42% |
| Auburn Administration | 743,928 | 31,491,200 | 416,692 | 416,386 | |
| Auburn Community Programs | 2,546,366 | | 2,475,531 | 2,484,275 | |
| Auburn Investigations | 5,417,285 | | 5,894,864 | 5,907,777 | |
| Auburn Patrol (Including Colfax Law Enforcement) | 11,315,925 | | 11,507,922 | 11,533,038 | |
| Auburn Search & Rescue | 314,138 | | 220,691 | 221,565 | |
| Auburn Special Teams | 632,002 | | 189,163 | 197,425 | |
| Sheriff Air Operations | 590,732 | | 952,020 | 952,894 | |
| South Placer Patrol (Including Loomis Law Enforcement) | 10,170,870 | | 10,061,897 | 10,088,995 | |
| 21800 Sheriff Protection and Prevention | 31,731,245 | 31,491,200 | 31,718,780 | 31,802,355 | 0.99% |
| Administrative Services | -53,664 | 14,538,525 | 2,917,078 | 2,968,633 | |
| Automated Technology | 155,950 | | 6,664,717 | 6,619,701 | |
| Facility Services | -27,782 | | 423,848 | 414,497 | |
| Management | 106,455 | | 1,275,519 | 1,250,957 | |
| Training Services | -5,513 | | 1,137,718 | 1,123,692 | |
| 21930 Sheriff Administration and Support | 175,446 | 14,538,525 | 12,418,880 | 12,377,480 | -14.86% |
| Civil | 640,946 | | 620,265 | 631,651 | |
| Coroner | 1,494,395 | | 1,514,733 | 1,530,671 | |
| Dispatch | 3,965,524 | | 4,015,264 | 4,120,003 | |
| Evidence | 754,618 | | 794,850 | 810,787 | |
| Fleet Services | 3,079,757 | | 3,038,174 | 3,054,112 | |
| Records | 1,406,523 | | 1,382,055 | 1,425,317 | |
| Support Administration | 1,520,752 | 12,620,208 | 1,367,376 | 1,392,259 | |
| 21950 Auburn/So Placer Support Svcs Sheriff | 12,862,515 | 12,620,208 | 12,732,717 | 12,964,800 | 2.73% |

Sheriff – Coroner - Marshal

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|---------------|
| Auburn Jail Administration | 2,820,462 | | 1,064,450 | 1,018,667 | |
| Auburn Jail Custody | 24,682,815 | | 24,497,525 | 23,806,566 | |
| Auburn Jail Records & Clerical | 5,912,242 | 55,611,341 | 4,172,905 | 3,900,709 | |
| Corrections Training | 49,079 | | 48,642 | 64,703 | |
| Court Security | 5,228,181 | | 5,096,303 | 5,097,509 | |
| Inmate Welfare | 454,574 | | 379,039 | 358,101 | |
| South Placer Jail Administration | -1,066,600 | | 1,341,020 | 1,318,128 | |
| South Placer Jail Custody | 14,660,193 | | 18,205,354 | 17,598,147 | |
| South Placer Jail Records & Clerical | | | 3,263,759 | 3,054,378 | |
| Transportation | 1,832,035 | | 2,043,054 | 1,811,526 | |
| 22000 Jail Corrections and Detention | 54,572,982 | 55,611,341 | 60,112,051 | 58,028,434 | 4.35% |
| TOTAL PUBLIC SAFETY FUND | 114,924,741 | 127,724,134 | 130,615,294 | 128,853,345 | 0.88% |
| OTHER OPERATING FUNDS | | | | | |
| 21960 Automated Mobile & Fixed Fingerprint - Fu | 359,547 | 1,626,130 | 1,626,827 | 1,608,317 | -1.10% |
| 21970 Placer Regional Auto Theft Task Force - Fund | 388,135 | 381,440 | 397,343 | 399,541 | 4.75% |
| TOTAL OTHER OPERATING FUNDS | 747,682 | 2,007,570 | 2,024,170 | 2,007,858 | 0.01% |
| TOTAL ALL FUNDS | 115,672,422 | 129,731,704 | 132,639,464 | 130,861,203 | 0.87% |

| | | | | | |
|---|------------|------------|------------|------------|--------------|
| FUNDED POSITIONS | | | | | |
| 110-21780 Sheriff Grants Program | 15 | 15 | 11 | 11 | |
| 110-21790 Sheriff Tahoe Operations | 46 | 45 | 45 | 45 | |
| 110-21800 Sheriff Protection and Prevention | 134 | 143 | 145 | 145 | |
| 110-21930 Sheriff Administration and Support | 32 | 33 | 35 | 35 | |
| 110-21950 Auburn/So Placer Support Svcs Sheriff | 55 | 57 | 57 | 57 | |
| 110-22000 Jail Corrections and Detention | 237 | 267 | 267 | 267 | |
| TOTAL FUNDED POSITIONS | 519 | 560 | 560 | 560 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 533 | 571 | 571 | 571 | 0.00% |

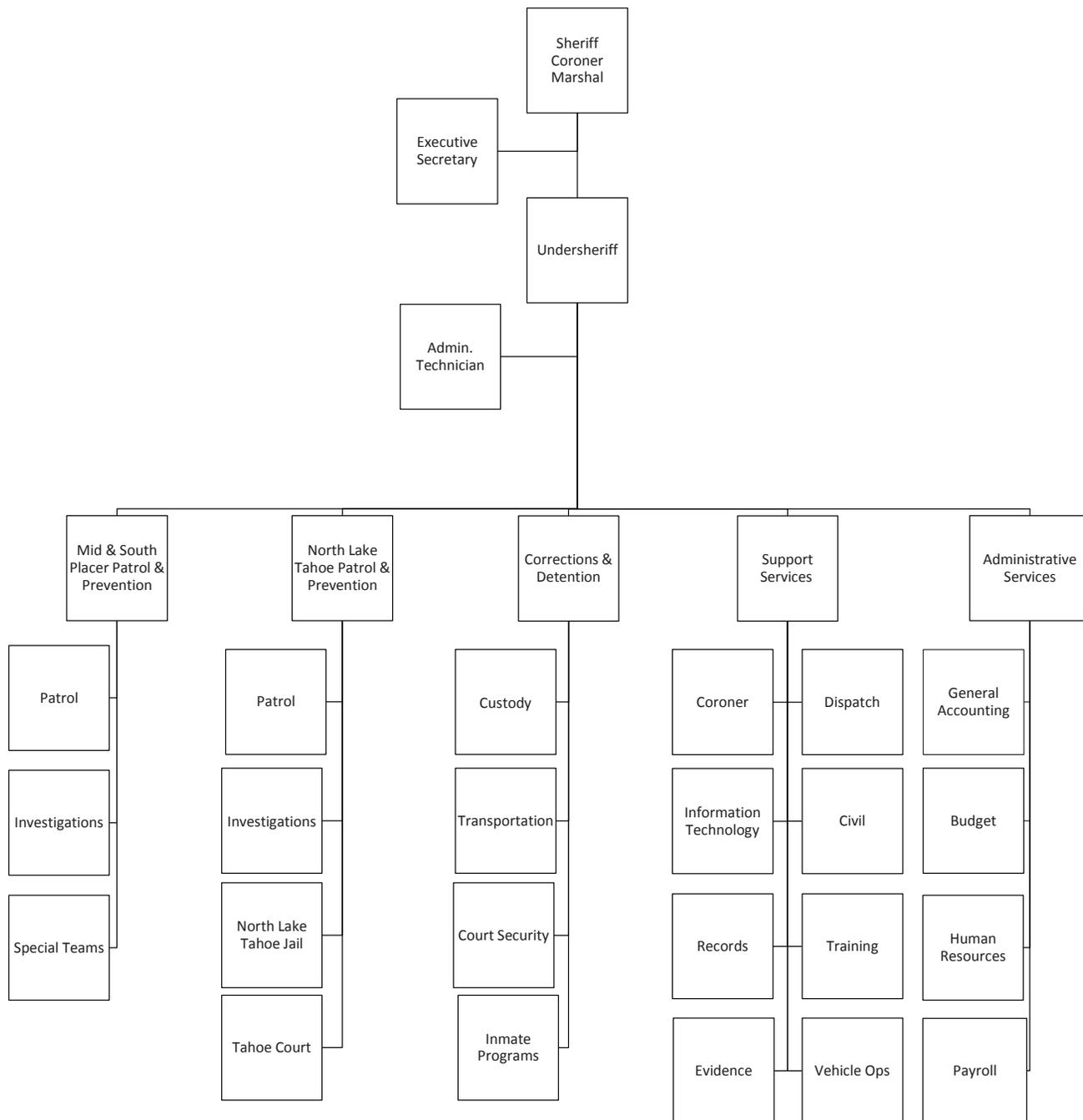
Mission Statement

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

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

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

SHERIFF – CORONER - MARSHAL



21930 – ADMINISTRATION AND SUPPORT

Public Protection System

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

FY 2017-18 Highlights: Automated technology initiatives continue to be upgraded, Jail Management System (JMS), Records Management System (RMS) as well as Computerized Aided Dispatch (CAD) will be completed to provide more critical data to officers and deputies in the jail and in the field, in real time.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – ADMINISTRATION AND SUPPORT

Sheriff's Office Management – The Sheriff's Office Management Team consists of Sheriff Devon Bell, Undersheriff Wayne Woo, and their respective administrative support staff.

Program Cost: \$1,250,957

Automated Technology – The Automated Technology Unit is responsible for providing maintenance and support for over 500 network users throughout the Sheriff's Office, as well as application support for other Placer County law enforcement agencies. The Information Technology Unit is responsible for maintenance and support of over 40 computerized systems, including but not limited to: The Integrated Public Safety System, Computer Aided Dispatch, Corrections Management System, Records Management System, countywide CLETS Access, Video Mug Shot System, countywide Live Scan Fingerprint Systems, and countywide Megan's Law Systems.

Program Cost: \$6,619,701

Administrative Services – The Administrative Services Unit provides a range of fiscal services for the entire Agency including general accounting, human resources, grant reporting, payroll, and budget management.

Program Cost: \$2,968,633

Facilities Services – The Facilities Services Unit provides general maintenance to the various facilities the Sheriff's Office occupies to ensure all property is in safe working order.

Program Cost: \$414,497

Training Services – The Training Services Unit is responsible for the administration of employee training, including state-mandated Peace Officer Standards & Training Commission (POST), Advanced Officer (AO) training, as well as specialized instruction in a broad range of law enforcement functions and activities such as the Dive Team, Explosive Ordnance Disposal (EOD), and the Special Enforcement Team (SET).

Program Cost: \$1,123,692

21950 – SUPPORT SERVICES

Public Protection System

Purpose: Provides law enforcement support services to Sheriff's Office operations and serves other criminal justice partners and the public including records maintenance and administration, countywide dispatching,

processes civil judgments, processes and maintains evidence, investigates and administers coroner's cases, provides fleet and equipment oversight, and processes concealed weapon permits.

FY 2017-18 Highlights: Continued forward movement with efforts to replace the existing Coroner Facility in Auburn, with a new facility located at the Bill Santucci Justice Center in Roseville.

Major Budget Adjustment(s):

- \$1.2 million is maintained in the appropriation for Sheriff's Office fleet replacement.

PBB PROGRAMS – SUPPORT SERVICES

Dispatch – Radio dispatching services for Sheriff, Fire, Paramedics, Animal Control, and County Roads are provided 24 hours a day, 365 days a year through the Sheriff's Dispatch Center in Auburn. Requests for assistance are received through an enhanced 9-1-1 system which instantly provides the telephone number and address of the calling party. Public Safety Dispatchers are trained in Emergency Medical Dispatch protocols, which allow them to provide life-saving emergency medical instructions over the telephone prior to the arrival of first responders.

Program Cost: \$4,120,003

Records – The Records Unit assists citizens in many areas, including: obtaining copies of reports for citizens who were victims or involved parties of crimes, insurance companies, attorneys, and other law enforcement agencies; finger printing and live scans for certification, licensing, and employment background checks; assisting with certain county permits and license applications; and, registering convicted criminals for specific drug, sex, gang, or arson offenses.

Program Cost: \$1,425,317

Support Services Administration – The Support Services Administration Unit is responsible for assisting the Agency with operations-related support, manages the new hire background investigations, processes concealed weapon permits, and oversees all other Support Services Division programs.

Program Cost: \$1,392,259

Evidence – The Evidence Unit covers a variety of duties, including: identification of inked and latent prints, crime scene photography, crime scene evidence collection, laboratory processing, and storage of property and evidence.

Program Cost: \$810,787

Civil Division – The Civil Division provides services to the public, including: summons and complaints, evictions, small claims, civil bench warrants, wage garnishments, restraining orders, and bank levies.

Program Cost: \$631,651

Coroner Division – The Coroner Division services provides full Coroner autopsies and results, pathology testing, issuance of death certificates, notification of next of kin, disposition of decedent's personal property, and organ and tissue transplant services.

Program Cost: \$1,530,671

Fleet Services – The responsibility for all Sheriff's Office patrol vehicles, take-home cars, tactical vehicles, and associated equipment rests with the Fleet Services Unit. In addition to routine, non-mechanical maintenance, all patrol vehicle custom build-outs are conducted by the Fleet Services Unit in-house.

Program Cost: \$3,054,112

21780 – GRANTS
Public Protection System

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

FY 2017-18 Highlights: Will seek to renew three-year Justice Assistance Grant for Trauma Informed Response, with the grant period commencing in January 2018.

Major Budget Adjustment(s):

- Decrease in Salaries and Benefits of \$503,931 related to the reduction of JAG grant funding, COPS grant funding, and DEA grant funding.

PBB PROGRAMS - GRANTS

Alcohol Beverage Control – This grant provides funding to monitor the illegal sale of alcohol to minors. Sting operations are conducted on liquor stores to ensure they are not selling products illegally to minors as well as detecting and deterring “should tap” activity in which minors ask adults to purchase alcohol for them.

Program Cost: \$75,000

Auto Theft Task Force – This task force focuses on auto theft in Placer County. Officers from Rocklin Police Department, Roseville Police Department, California Highway Patrol and the Sheriff’s Office work together to reduce this type of crime in the County.

Program Cost: \$109,984

Cal-MMET – Provides funding for officers to work in the County’s Drug task force. This task force operates under the Placer Law Enforcement Agencies (PLEA) to reduce drug sales, cultivation, processing and other illegal activities associated with drug sales.

Program Cost: \$522,072

COPS Supplemental Law – This grant supports one officer in providing juvenile drug education. This officer is involved with implementing the Right Choice Program for local grammar schools and works with youth in the community. These grant funds are also used for repairs and upgrades to the jail facilities.

Program Cost: \$197,985

Drug Enforcement Agency – Provides funding for marijuana suppression on county open lands. The Sheriff’s helicopter conducts “flyovers” on wild lands searching for illegal marijuana operations.

Program Cost: \$25,000

Homeland Security – This is a countywide grant for all of the Placer Law Enforcement Agencies (PLEA) to provide equipment used in fighting terrorism.

Program Cost: \$461,673

Justice Assistance – This grant provides funds for officers in the Drug Task Force as well as providing resources to victims involved with drugs.

Program Cost: \$696,138

Marine Patrol – The Marine Patrol Unit runs three patrol boats: two based in Auburn and one based on Lake Tahoe. These watercrafts are mainly deployed on the many lakes in Placer County, including: Folsom Lake, Rollins Lake, Camp Far West, Lake Clementine, Combie Lake, Hell Hole Reservoir, and French Meadows Reservoir. The primary duties of the Marine Patrol Unit include marine law enforcement, accident reporting, boating safety education, and assisting boaters in distress. They also conduct medical aids and search and rescue operations.

Program Cost: \$263,365

Rural Counties – This grant funds the cost of Sheriff's Deputy Trainees while attending the academy, as well as other front-line law enforcement services.

Program Cost: \$499,939

Off-Highway Motor Vehicle – This grant funds patrol of the Off-Highway Vehicle (OHV) trails within the County. Placer County has miles of OHV trails and the Sheriff is dedicated to protecting those trails as well as the visitors who use them.

Program Cost: \$57,793

22000 – CORRECTIONS AND DETENTION

Public Protection System

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

FY 2017-18 Highlights: New booking station to open at South Placer Jail; Retrofitting of Housing Unit 3 at Auburn Jail converting traditional jail beds to program specific jail beds.

Major Budget Adjustment(s):

- Increase in Intra Fund Transfers of \$1.3 million due to increased costs for inmate medical services.
- Increase in Other Financing Sources of \$5.9 million for general fund contributions to support operations.
- Increase in Intergovernmental Revenues of \$3.3 million for Public Safety Sales Tax (Prop. 172).

PBB PROGRAMS – CORRECTIONS AND DETENTION

South Placer Jail

The South Placer Jail located at the Santucci Justice Center in Roseville, California opened in 2014 and has a total of 420 beds.

Administration – The Administration Unit of the South Placer Jail is responsible for overall facility operations including staffing, space and facility planning, delivering programs and medical services, and ensuring the safety of inmates and their families.

Program Cost: \$1,318,128

Custody – At the South Placer Jail, the proper care and security of the inmates is the responsibility of the South Placer Custody Unit. This Unit ensures that all inmates are housed correctly according to classification and are appropriately detained.

Program Cost: \$17,598,147

Records & Clerical – The Records and Clerical Unit of the South Placer Jail is responsible for maintaining all records and providing clerical and administrative support.

Program Cost: \$3,054,378

Auburn Jail

The Auburn Jail located in the Placer County Government Center in Auburn, California has operated since 1985 and has a total of 492 beds.

Administration – The Administration Unit of the Auburn Jail is responsible for overall facility operations including staffing, space and facility planning, delivering programs and medical services, and ensuring the safety of inmates and their families.

Program Cost: \$1,018,667

Custody – At the Auburn Jail, the proper care and security of the inmates is the responsibility of the Auburn Custody Unit. This Unit ensures that all inmates are housed correctly according to classification and are appropriately detained.

Program Cost: \$23,806,566

Records & Clerical – The Records and Clerical Unit of the Auburn Jail is responsible for maintaining all records and providing clerical and administrative support.

Program Cost: \$3,900,709

Transportation – Safe and secure transportation of inmates between correctional facilities and the courts is the responsibility of the Transportation Unit. Additionally, this Unit coordinates transportation of inmates between agencies for extradition purposes.

Program Cost: \$1,811,526

Inmate Programs – Placer County Sheriff's works with the State to provide inmates to work on road clean-up crews. The Sheriff's put out two crews four days a week to pick up trash on our highways, three days are paid by the State and one is at the cost of the county.

Program Cost: \$358,101

Court Security – California Government Code 69922 prescribes that the Sheriff shall provide security to the Superior Courts. The Sheriff's Office is dedicated to fulfilling this obligation by providing bailiff staffing and services to the Superior Courts of Placer County. Bailiffs are responsible for providing security within the courtrooms, screening all visitors to the Court, and protecting the safety of all court staff, inmates, jurors, and the public.

Program Cost: \$5,097,509

Training – The Correctional Training Unit is responsible for administering entry-level and annual trainings for staff assigned to work in one of the County’s jail facilities. Trainings include state-mandated Corrections Standards & Training for Corrections (STC), which is required by the Board of State and Community.

Program Cost: \$64,703

21800 – PROTECTION AND PREVENTION
Public Protection System

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

FY 2017-18 Highlights: New Mobile Command Vehicle (MCV) operational to provide major incident command and control for Placer County.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$1.5 million due in part to the shifting of three allocations from the Sheriff Grants appropriation (21780).

PBB PROGRAMS – PROTECTION AND PREVENTION

Auburn Administration – The Auburn Administration Unit oversees all Field Operations with the exception of the North Lake Tahoe area, which is patrolled by the Sheriff’s Tahoe Division.

Program Cost: \$416,386

Auburn Patrol – The Patrol Unit provides 24-hour coverage through a three-shift system. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations. Patrol resources are directed to those areas of Placer County where specific crime trends are occurring. This type of directed patrol activity has resulted in the apprehension of numerous criminals. The Auburn Patrol Unit also provides law enforcement services to the City of Colfax on a contract basis.

Program Cost: \$11,533,038

Investigation – The Investigations Unit is responsible for investigating the following types of crime:

Crimes Against Persons – Includes the investigations of robbery, homicide, sexual assault, general sex crimes and missing person cases.

High Tech Crimes – The High-Tech Crimes Division is a part of the Sacramento Valley High Tech Crimes Task Force. Their responsibilities include the investigation of computer crimes, computer/component theft, telecommunications fraud, and other cases that require special training and technical experience.

Juvenile Officers – The Juvenile officers handle juvenile offender case investigations and the First Offender, Juvenile Diversion Program.

Property Crimes – Includes investigation of fraud, burglary, theft, and pro-active of crimes-in-progress.

Narcotics Officers – Narcotics Officers are assigned to a task force. The Special Investigations Unit in Western Placer County participates in regional narcotics investigations.

Program Cost: \$5,907,777

Community Services - The Community Services Unit engages with the public in a number of ways including outreach, working with youth and schools, and addressing specific problems and crimes occurring within our communities.

Community Services Officers – Community Services Officers are available to make public presentations for organizations, churches, schools, and community groups throughout Placer County on a variety of law enforcement and public safety topics.

School Resource Officers – School Resource Officers are responsible for teaching on high school, junior high, and elementary school campuses, developing and maintaining a good rapport with teachers, students, parents and administrators, as well as maintaining a law enforcement presence on campus and at school events.

Problem-Oriented Policing – Problem-Oriented Policing Deputies deal with a range of community problems and crime prevention issues. The goal is to understand and relieve community and business-based problems by helping to develop solutions to address reoccurring problems.

Youth and Community Outreach – Youth and Community Outreach Deputies develop and maintain relationships with at-risk youth and provide educational programs that bolster the value of drug prevention and eradication in Placer County.

Sheriff's Reserve and Explorer Programs – Sheriff's Office Reserves are citizens who serve their community by assisting with law enforcement activities. After extensive training, they are used for supplementing the full-time staff in enforcement activities. The Explorer program provides an opportunity for high school and college aged youths to pursue their interest in law enforcement by participating and assisting in various department activities including ride-alongs and special events.

Program Cost: \$2,484,275

Special Teams – The Sheriff has multiple special teams that provide specialized services. This program includes Bicycle Patrol, Dive Team, Explosives Ordinance Disposal (E.O.D.), Hostage Negotiation Team, Honor Guard, K9, Mounted Team, and Special Enforcement Team (S.E.T.). Funds in this program provide specialized equipment and training for each team. Most of these teams work on an on-call basis and respond when the need arises for their specialty.

K9 Team – Our K9 officers are on duty with their handlers on a full-time basis. They are deployed in the Field Operations Division on Patrol, the Corrections Division working in the Main Jail, and our North Lake Tahoe Division. The teams specialize in locating, controlling and apprehending criminal suspects, crowd control, locating missing persons, narcotics detection, and handler protection.

Dive Team – The Placer County Sheriff's Office has two dive teams: one located on the North Shore of Lake Tahoe and the other in Auburn. Since Placer County has many lakes and rivers, the team is trained on scuba as well as swift water rescue. Search and rescues, evidence collection, vehicle and vessel recoveries, and victim recoveries are the main duties of the team.

Hostage Negotiation Team (HNT) – This is a specially trained unit of highly skilled crisis and hostage negotiators. The goal of HNT is to resolve the crisis or hostage situation through a combined application of tactics and negotiations that will result in a peaceful resolution, with all hostages rescued safely, all law enforcement personnel uninjured, and all suspects safely in custody.

Honor Guard – Members of this team are sworn peace officers who have been specially chosen from all Divisions of the Sheriff's Office. Duties include providing funeral honors for officers who have been killed in the line of duty, as well as for those peace officers who have honorably retired from service. Additionally, they post the national, state and departmental colors at many community events, including departmental and regional law enforcement award ceremonies.

Special Enforcement – The Special Enforcement Team (S.E.T.) is a small group of highly trained, specially equipped Deputies introduced into crisis situations to safely and efficiently resolve them. The purpose of the SET is to assist Sheriff's Office personnel and allied agencies in high risk and crisis situations that occur throughout the County. Although the team has several goals when activated, the primary goal is the safety of all persons involved. The mission of SET varies from high-risk search warrants, hostage situations, barricaded suspects, dignitary protection, crowd and riot control, terrorist group actions, assist county narcotics teams, and to assist Patrol and Investigations with situations that require specialized training or equipment.

Dive Team – Members are assigned to the Marine Patrol Unit, and are ready to dive if the need arises. Their duties include accident investigation of sunken vessels, victim recovery and evidence collection.

Air Operations – The Placer County Sheriff's Office provides air support services throughout the county. The Air Support Unit consists of a helicopter and a twin-engine fixed wing aircraft. The helicopter's primary function is to provide air support and backup for deputies on the ground through aerial surveillance. Additionally, the helicopter conducts search and rescue missions, hoist rescue operations, sling load cargo operations, homeland security missions, and assistance in narcotics operations. The primary mission of the fixed wing aircraft is transportation of prisoners, department administration and other county personnel within California and the western United States.

Search and Rescue – The Unit members consist of full-time and reserve Deputy Sheriff's along with dedicated members of our communities who volunteer their time for this valuable assignment. Each year, numerous S.A.R. missions are carried out in all kinds of conditions. Incidents can vary from a missing child in fair weather in a residential neighborhood, to a rescue of a trapped skier in blizzard conditions in the harsh wilderness backcountry.

Program Cost: \$197,425

South Placer Patrol – The Patrol Division provides 24-hour coverage of the unincorporated areas in the Southern part of the County through a three-shift system. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations. Patrol resources are directed to those areas of Placer County where specific crime trends are occurring. This type of directed patrol activity has resulted in the apprehension of numerous criminals. The South Placer Patrol Unit also provides law enforcement services to the Town of Loomis on a contract basis.

Program Cost: \$10,088,995

21790 – TAHOE OPERATIONS

Public Protection System

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

FY 2017-18 Highlights: Seeking forward movement with efforts to replace the existing Sheriff Sub-Station located at Burton Creek.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – TAHOE OPERATIONS

Tahoe Administration – The Sheriff’s Tahoe Administration Unit oversees all operations within the North Lake Tahoe area of Placer County as well as administrative support to the entire Tahoe Operations Division.

Program Cost: \$1,494,276

Tahoe Patrol – The Patrol Unit provides 24-hour coverage of protection services to the County unincorporated area of North Lake Tahoe. Patrol Deputies handle enforcement of criminal and vehicle code regulations, investigate misdemeanor and felony crimes, and are also responsible for enforcement of various County Code ordinances, including parking violations.

Program Cost: \$6,599,741

Tahoe Investigations – Investigation of crimes occurring within the Placer County unincorporated area of North Lake Tahoe is the responsibility of the Tahoe Investigations Unit. The types of crimes investigated include:

Crimes Against Persons – Includes the investigations of robbery, homicide, sexual assault, general sex crimes and missing person cases.

Juvenile Officers – The Juvenile officers handle juvenile offender case investigations and the First Offender, Juvenile Diversion Program.

Property Crimes – Includes investigation of fraud, burglary, theft, and pro-active of crimes-in-progress.

Narcotics Officers – Detectives from the North Tahoe Station investigate and control narcotics activities.

Program Cost: \$1,693,060

Tahoe Jail – North Tahoe arrests that require booking into the Placer County jail system are transported to the Auburn or South Placer facilities. A contract with Nevada County allows for holding arrestees after normal business hours in the Nevada County Truckee jail. The North Tahoe substation serves as a Court holding facility.

Program Cost: \$860,694

Tahoe Courts – As mandated by California Government Code 69922, the Sheriff provides security to the Superior Courts, including the Tahoe Courtroom located in Tahoe City, California. The Sheriff’s Office provides bailiff staffing and services including security within the courtrooms.

Program Cost: \$123,556

21960 – AUTOMATED MOBILE AND FIXED FINGERPRINT
Public Protection System

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

Major Budget Adjustment(s):

- None.

21970 - Placer Regional Auto Theft Task Force
Public Protection System

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

Major Budget Adjustment(s):

- None.

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7219 State Peace Officers Training | \$ 45,860 | \$ 40,000 | \$ 40,000 | \$ |
| 8782 Contributions from Oth Govt Agencies | 32,680 | 22,680 | 22,680 | |
| Total Intergovernmental Revenue | \$ 78,540 | \$ 62,680 | \$ 62,680 | \$ |
| Charges for Services | | | | |
| 8153 Law Enforcement Services | \$ 20 | \$ | \$ | \$ |
| Total Charges for Services | \$ 20 | \$ | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 411 | \$ | \$ | \$ |
| 8781 Inmate Welfare Trust Contribution | 7,172 | 2,500 | | |
| Total Miscellaneous Revenues | \$ 7,583 | \$ 2,500 | \$ | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ 20,000 | \$ 211,623 | \$ 70,000 | \$ |
| 8954 Operating Transfers In | 4,645 | | | |
| Total Other Financing Sources | \$ 24,645 | \$ 211,623 | \$ 70,000 | \$ |
| Total Revenue | \$ 110,788 | \$ 276,803 | \$ 132,680 | \$ |

Expenditures / Appropriations

Salaries & Benefits

| | | | | |
|--|---------------------|---------------------|---------------------|-----------|
| 1001 Employee Paid Sick Leave | \$ 22,175 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 2,870,545 | 3,009,346 | 3,174,083 | |
| 1003 Extra Help | 11,121 | 34,398 | 34,398 | |
| 1005 Overtime & Call Back | 18,552 | 34,056 | 34,056 | |
| 1006 Sick Leave Payoff | | 6,009 | 6,009 | |
| 1010 Cafeteria Plans (Non-PERS) | 112,421 | 117,685 | 132,911 | |
| 1011 Salary Savings | | (144,464) | (144,464) | |
| 1017 Uniform Allowance | 3,268 | 3,195 | 3,195 | |
| 1018 Taxable Meal Reimbursements | 2,500 | 4,056 | 4,056 | |
| 1300 P.E.R.S. | 793,451 | 876,785 | 958,854 | |
| 1301 F.I.C.A. | 204,376 | 206,402 | 230,518 | |
| 1303 Other Postemployment Benefits (OPEB) | 182,862 | 183,260 | 188,650 | |
| 1304 Other Postemployment Charges (Up Front) | | 14,895 | 14,895 | |
| 1310 Employee Group Ins | 509,395 | 517,825 | 566,774 | |
| 1315 Workers Comp Insurance | 103,012 | 85,448 | 61,339 | |
| 1320 Retired Employee Grp Ins | 129,178 | 126,066 | 145,548 | |
| 1325 401 (k) Employer Match | 3,786 | 5,250 | 5,250 | |
| Total Salaries & Benefits | \$ 4,966,642 | \$ 5,080,212 | \$ 5,416,072 | \$ |

Services & Supplies

| | | | | |
|--|-----------|-----------|-----------|----|
| 2020 Clothes & Personal Supplies | \$ 75 | \$ 1,000 | \$ 1,000 | \$ |
| 2050 Communication Services - Radio | 1,017,811 | 803,880 | 925,019 | |
| 2051 Communication Services - Telephone | 189,369 | 186,602 | 186,602 | |
| 2052 Communication Services - Mobile Devices | 65,056 | 64,505 | 64,505 | |
| 2068 Food | 1,046 | | | |
| 2140 Gen Liability Ins | 15,473 | 17,918 | 6,107 | |
| 2273 Parts | 38 | | | |
| 2290 Maintenance - Equipment | 509,840 | 563,464 | 563,464 | |
| 2310 Employee Benefits Systems | 44,979 | 54,717 | 52,281 | |
| 2404 Maintenance Services | (2,903) | 114,573 | 116,026 | |
| 2405 Materials - Bldgs & Impr | 13,323 | | | |
| 2406 Maintenance - Janitorial | | 73,606 | 59,179 | |
| 2415 Campus Services-PCGC | 55,478 | 61,870 | 72,213 | |
| 2439 Membership/Dues | 14,489 | 10,000 | 10,000 | |
| 2481 PC Acquisition | 21,338 | 10,500 | 10,500 | |
| 2511 Printing | 18,357 | 28,750 | 28,750 | |
| 2523 Office Supplies & Exp | 15,414 | 9,050 | 9,050 | |
| 2524 Postage | 31,293 | 24,914 | 26,361 | |
| 2555 Prof/Spec Svcs - Purchased | 143,036 | 845,558 | 230,558 | |
| 2556 Prof/Spec Svcs - County | 13,694 | 13,877 | 15,890 | |
| 2568 MIS - Services | 2,439,868 | 2,481,450 | 2,697,911 | |
| 2570 Media / Video Services | 2,166 | | | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2701 Publications & Legal Notices | 852 | 5,000 | 5,000 | |
| 2709 Countywide System Charges | 14,861 | 15,147 | 10,351 | |
| 2710 Rents & Leases - Equipment | 315,904 | 289,588 | 289,588 | |
| 2840 Special Dept Expense | 316,615 | 287,708 | 572,591 | |
| 2844 Training | | 4,200 | 4,200 | |
| 2846 Sheriff Training/Registration | 215,317 | 241,700 | 241,700 | |
| 2931 Travel & Transportation | 9,806 | 700 | 700 | |
| 2964 Meals/Food Purchases | 36,062 | 41,580 | 41,580 | |
| 2965 Utilities | (6,868) | 96,609 | 92,760 | |
| 2966 Drug & Alcohol Testing | 69 | 400 | 400 | |
| Total Services & Supplies | \$ 5,511,858 | \$ 6,348,866 | \$ 6,334,286 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 1,037,179 | \$ 775,289 | \$ 634,952 | \$ |
| Total Other Charges | \$ 1,037,179 | \$ 775,289 | \$ 634,952 | \$ |
| Capital Assets | | | | |
| 4161 Intangible Assets | \$ | \$ 2,327,000 | \$ | \$ |
| Total Capital Assets | \$ | \$ 2,327,000 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 104,140 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 51,588 | | | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 2,215 | 47,142 | | |
| 5965 I/T-OUT Utilities | 92,930 | | | |
| Total Intrafund Transfers Out | \$ 250,873 | \$ 47,142 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (5,830) | \$ (5,830) | \$ (5,830) | \$ |
| 5011 I/T-IN Public Safety Fund | (11,585,272) | (34,154) | (2,000) | |
| Total Intrafund Transfers In | \$ (11,591,102) | \$ (39,984) | \$ (7,830) | \$ |
| Total Expenditures / Appropriations | \$ 175,450 | \$ 14,538,525 | \$ 12,377,480 | \$ |
| Net Cost | \$ 64,662 | \$ 14,261,722 | \$ 12,244,800 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6771 Other Licenses & Permits | \$ 12,420 | \$ 10,993 | \$ 10,993 | \$ |
| Total Licenses, Permits & Franchises | \$ 12,420 | \$ 10,993 | \$ 10,993 | \$ |
| Intergovernmental Revenue | | | | |
| 7232 State Aid - Other | \$ 40,684 | \$ 38,088 | \$ 38,088 | \$ |
| 8782 Contributions from Oth Govt Agencies | 10,838 | 11,100 | 11,100 | |
| Total Intergovernmental Revenue | \$ 51,522 | \$ 49,188 | \$ 49,188 | \$ |
| Charges for Services | | | | |
| 8141 Civil Process Services | \$ 88,853 | \$ 105,086 | \$ 105,086 | \$ |
| 8153 Law Enforcement Services | 262,947 | 245,800 | 245,800 | |
| 8215 Administrative Support Services | 5,800 | 8,000 | 8,000 | |
| 8218 Forms and Photocopies | 146,578 | 82,000 | 82,000 | |
| Total Charges for Services | \$ 504,178 | \$ 440,886 | \$ 440,886 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 9,786 | \$ 2,000 | \$ 2,000 | \$ |
| 8765 Restitution | 433 | | | |
| 8771 Subrogation Recovery | 74,715 | | | |
| Total Miscellaneous Revenues | \$ 84,934 | \$ 2,000 | \$ 2,000 | \$ |
| Other Financing Sources | | | | |
| 8750 Proceeds from Sale of Capital Assets | \$ 102,996 | \$ 126,400 | \$ 126,400 | \$ |
| 8954 Operating Transfers In | 254,541 | 283,096 | 283,096 | |
| 8958 Capital Lease Proceeds | 200,443 | | | |
| Total Other Financing Sources | \$ 557,980 | \$ 409,496 | \$ 409,496 | \$ |
| Total Revenue | \$ 1,211,034 | \$ 912,563 | \$ 912,563 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 46,711 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 3,956,140 | 4,173,400 | 4,236,337 | |
| 1003 Extra Help | 456,997 | 410,018 | 410,018 | |
| 1005 Overtime & Call Back | 273,510 | 296,676 | 296,676 | |
| 1006 Sick Leave Payoff | 634 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 164,666 | 179,175 | 185,645 | |
| 1011 Salary Savings | | (142,467) | (142,467) | |
| 1017 Uniform Allowance | 18,248 | 16,141 | 19,021 | |
| 1018 Taxable Meal Reimbursements | 402 | 460 | 460 | |
| 1300 P.E.R.S. | 1,017,933 | 1,111,414 | 1,201,272 | |
| 1301 F.I.C.A. | 313,414 | 282,323 | 355,701 | |
| 1303 Other Postemployment Benefits (OPEB) | 303,352 | 300,493 | 307,230 | |
| 1310 Employee Group Ins | 778,896 | 808,298 | 802,519 | |
| 1315 Workers Comp Insurance | 26,213 | 16,977 | 27,901 | |
| 1320 Retired Employee Grp Ins | 347,988 | 428,242 | 418,540 | |
| 1325 401 (k) Employer Match | 2,106 | 2,250 | 2,250 | |
| Total Salaries & Benefits | \$ 7,707,210 | \$ 7,883,400 | \$ 8,121,103 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 2,254 | \$ 1,500 | \$ 1,500 | \$ |
| 2051 Communication Services - Telephone | 73,993 | 71,528 | 71,528 | |
| 2052 Communication Services - Mobile Devices | 16,278 | 12,363 | 12,363 | |
| 2068 Food | 416 | 5,000 | | |
| 2140 Gen Liability Ins | 14,794 | 16,409 | 17,560 | |
| 2273 Parts | 581,642 | 250,522 | 358,351 | |
| 2279 Auto - Shop Supplies | 8,594 | 9,000 | 9,000 | |
| 2290 Maintenance - Equipment | 137,481 | 138,333 | 138,333 | |
| 2310 Employee Benefits Systems | 74,408 | 92,590 | 90,138 | |
| 2404 Maintenance Services | (3,282) | 122,642 | 121,794 | |
| 2405 Materials - Bldgs & Impr | 71 | 6,565 | | |
| 2406 Maintenance - Janitorial | | 81,939 | 66,948 | |
| 2415 Campus Services-PCGC | 54,579 | 60,830 | 72,020 | |
| 2431 Professional Dues | 1,640 | | | |
| 2439 Membership/Dues | 1,765 | 400 | 400 | |

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

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2481 PC Acquisition | 1,815 | | | |
| 2511 Printing | 32,858 | 28,450 | 28,450 | |
| 2523 Office Supplies & Exp | 23,872 | 21,049 | 21,049 | |
| 2524 Postage | 16,097 | 278 | 278 | |
| 2555 Prof/Spec Svcs - Purchased | 334,627 | 317,687 | 317,687 | |
| 2556 Prof/Spec Svcs - County | | 3,304 | 3,304 | |
| 2568 MIS - Services | | | 4,391 | |
| 2701 Publications & Legal Notices | 216 | | | |
| 2709 Countywide System Charges | 39,103 | 41,410 | 48,074 | |
| 2770 Fuels & Lubricants | 643,277 | 595,000 | 595,000 | |
| 2840 Special Dept Expense | 95,046 | 126,459 | 126,459 | |
| 2846 Sheriff Training/Registration | 715 | | | |
| 2931 Travel & Transportation | 1,927 | 550 | 550 | |
| 2964 Meals/Food Purchases | 655 | 100 | 100 | |
| 2965 Utilities | (9,745) | 103,893 | 99,362 | |
| Total Services & Supplies | \$ 2,145,096 | \$ 2,107,801 | \$ 2,204,639 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 631,470 | \$ 1,076,044 | \$ 1,325,258 | \$ |
| 3810 Lease Purchase Principal | 227,643 | 192,000 | 108,000 | |
| 3830 Lease Purchase Interest | 22,594 | 16,663 | 11,500 | |
| Total Other Charges | \$ 881,707 | \$ 1,284,707 | \$ 1,444,758 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 1,197,176 | \$ 1,344,300 | \$ 1,194,300 | \$ |
| Total Capital Assets | \$ 1,197,176 | \$ 1,344,300 | \$ 1,194,300 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 96,205 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 58,131 | | | |
| 5550 I/T-OUT Administration | 951,950 | | | |
| 5556 I/T-OUT Professional Services | 25 | | | |
| 5965 I/T-OUT Utilities | 104,390 | | | |
| Total Intrafund Transfers Out | \$ 1,210,701 | \$ | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5011 I/T-IN Public Safety Fund | \$ (279,370) | \$ | \$ | \$ |
| Total Intrafund Transfers In | \$ (279,370) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 12,862,520 | \$ 12,620,208 | \$ 12,964,800 | \$ |
| Net Cost | \$ 11,651,486 | \$ 11,707,645 | \$ 12,052,237 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Intergovernmental Revenue | | | | |
| 7232 State Aid - Other | \$ 277,064 | \$ 289,835 | \$ 308,635 | \$ |
| 7234 State Aid - Mandated Costs | 41,527 | | | |
| 7326 Federal - Other | 88,928 | 129,500 | 129,500 | |
| 7424 State Aid - Public Safety Services | 30,528,117 | 29,935,063 | 33,237,197 | |
| 7430 Sales Tax Realignment for Public Safety | 4,062,847 | 3,954,005 | 3,954,005 | |
| 7467 State Aid Supplemental Law Enforcement | 120,670 | 111,000 | 111,000 | |
| 7479 Other Govts-Trial Courts | 4,208,769 | 4,148,248 | 4,148,248 | |
| Total Intergovernmental Revenue | \$ 39,327,922 | \$ 38,567,651 | \$ 41,888,585 | \$ |
| Charges for Services | | | | |
| 8153 Law Enforcement Services | \$ 175,776 | \$ 117,356 | \$ 117,356 | \$ |
| 8182 Health Fees | 8,663 | 10,000 | 10,000 | |
| 8183 Clinic Registration Fees | 779 | | | |
| 8291 Jail Booking Fees | 489,102 | 640,000 | 640,000 | |
| 8292 Jail Access Fees | 151,470 | 3,000 | 3,000 | |
| Total Charges for Services | \$ 825,790 | \$ 770,356 | \$ 770,356 | \$ |
| Miscellaneous Revenues | | | | |
| 8762 State Compensation Insurance Refund | \$ 16,212 | \$ 20,000 | \$ 20,000 | \$ |
| 8781 Inmate Welfare Trust Contribution | 290,872 | 361,346 | 272,538 | |
| Total Miscellaneous Revenues | \$ 307,084 | \$ 381,346 | \$ 292,538 | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ 58,150,662 | \$ 67,564,081 | \$ 73,490,093 | \$ |
| 8954 Operating Transfers In | 122,040 | 148,000 | 148,000 | |
| Total Other Financing Sources | \$ 58,272,702 | \$ 67,712,081 | \$ 73,638,093 | \$ |
| Total Revenue | \$ 98,733,498 | \$ 107,431,434 | \$ 116,589,572 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 1,777 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 15,255,671 | 18,091,352 | 19,098,566 | |
| 1003 Extra Help | 990,382 | 838,477 | 838,477 | |
| 1005 Overtime & Call Back | 3,428,677 | 1,860,969 | 1,860,969 | |
| 1006 Sick Leave Payoff | 48,278 | 90,500 | 90,500 | |
| 1007 Comp for Absence-Illness | 37,042 | 5,146 | 5,146 | |
| 1010 Cafeteria Plans (Non-PERS) | 441,076 | 559,406 | 622,643 | |
| 1011 Salary Savings | | (550,390) | (550,390) | |
| 1017 Uniform Allowance | 219,384 | 251,481 | 236,533 | |
| 1018 Taxable Meal Reimbursements | 2,814 | 3,650 | 3,650 | |
| 1300 P.E.R.S. | 4,961,487 | 5,754,809 | 6,744,467 | |
| 1301 F.I.C.A. | 1,404,574 | 1,302,551 | 1,667,097 | |
| 1303 Other Postemployment Benefits (OPEB) | 1,211,914 | 1,378,924 | 1,439,130 | |
| 1310 Employee Group Ins | 3,023,452 | 3,748,429 | 3,930,994 | |
| 1315 Workers Comp Insurance | 368,824 | 371,402 | 514,322 | |
| 1320 Retired Employee Grp Ins | 644,563 | 695,786 | 710,972 | |
| 1325 401 (k) Employer Match | 3,112 | 4,500 | 5,250 | |
| Total Salaries & Benefits | \$ 32,043,027 | \$ 34,406,992 | \$ 37,218,326 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 114,594 | \$ 123,000 | \$ 123,000 | \$ |
| 2050 Communication Services - Radio | 627 | 2,351 | | |
| 2051 Communication Services - Telephone | 187,219 | 175,286 | 175,286 | |
| 2052 Communication Services - Mobile Devices | 20,526 | 21,025 | 21,025 | |
| 2068 Food | 2,455,736 | 2,212,500 | 2,493,940 | |
| 2085 Household Expense | 88,482 | 193,169 | 193,169 | |
| 2140 Gen Liability Ins | 128,953 | 145,575 | 162,894 | |
| 2273 Parts | 1,104 | | | |
| 2290 Maintenance - Equipment | 26,121 | 114,539 | 114,539 | |
| 2310 Employee Benefits Systems | 304,428 | 431,303 | 404,339 | |
| 2404 Maintenance Services | (223,567) | 1,774,977 | 2,100,063 | |
| 2405 Materials - Bldgs & Impr | 6,134 | 128,001 | 128,001 | |
| 2406 Maintenance - Janitorial | | 351,800 | 361,278 | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2415 Campus Services-PCGC | 9,923 | 10,630 | | |
| 2439 Membership/Dues | 1,040 | | | |
| 2481 PC Acquisition | 19,925 | 3,313 | 3,313 | |
| 2511 Printing | 59,887 | 61,372 | 61,372 | |
| 2523 Office Supplies & Exp | 62,106 | 71,664 | 71,664 | |
| 2524 Postage | 6,274 | 279 | 279 | |
| 2555 Prof/Spec Svcs - Purchased | 166,441 | 163,600 | 163,600 | |
| 2556 Prof/Spec Svcs - County | 1,305,571 | 1,286,840 | 1,335,010 | |
| 2568 MIS - Services | | | 16,061 | |
| 2570 Media / Video Services | 315 | | | |
| 2701 Publications & Legal Notices | | 250 | 250 | |
| 2709 Countywide System Charges | 175,476 | 176,514 | 223,028 | |
| 2710 Rents & Leases - Equipment | 13,938 | 81,240 | 163,600 | |
| 2770 Fuels & Lubricants | 64 | 200 | 200 | |
| 2840 Special Dept Expense | 453,571 | 775,000 | 320,000 | |
| 2846 Sheriff Training/Registration | 73,551 | 80,200 | 80,200 | |
| 2860 Library Materials | | 600 | 600 | |
| 2931 Travel & Transportation | 48,218 | 32,322 | 32,322 | |
| 2964 Meals/Food Purchases | 20,379 | 33,566 | 33,566 | |
| 2965 Utilities | (30,610) | 970,040 | 913,040 | |
| 2966 Drug & Alcohol Testing | 124 | 250 | 250 | |
| Total Services & Supplies | \$ 5,496,550 | \$ 9,421,406 | \$ 9,695,889 | \$ |
| Other Charges | | | | |
| 3080 Support & Care of Persons | \$ | \$ 100,000 | \$ 100,000 | \$ |
| 3551 Transfer Out A-87 Costs | 3,550,839 | 5,856,564 | 3,879,879 | |
| Total Other Charges | \$ 3,550,839 | \$ 5,956,564 | \$ 3,979,879 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 286,299 | \$ | \$ | \$ |
| Total Capital Assets | \$ 286,299 | \$ | \$ | \$ |
| Other Financing Uses | | | | |
| 3778 Operating Transfer Out - Capital Imprvmt | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ |
| Total Other Financing Uses | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 1,886,025 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 313,120 | | | |
| 5550 I/T-OUT Administration | 5,601,967 | | | |
| 5553 I/T-OUT Revenue Services Charges | 55,560 | 23,000 | 23,000 | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 90,965 | 154,992 | 154,992 | |
| 5556 I/T-OUT Professional Services | 478 | 10,130 | 10,130 | |
| 5889 I/T-OUT Medical Services | 4,891,257 | 5,313,510 | 6,621,474 | |
| 5965 I/T-OUT Utilities | 960,542 | | | |
| Total Intrafund Transfers Out | \$ 13,799,914 | \$ 5,501,632 | \$ 6,809,596 | \$ |
| Intrafund Transfers In | | | | |
| 5004 I/T-IN Road Fund | \$ (79,911) | \$ (75,253) | \$ (75,256) | \$ |
| 5011 I/T-IN Public Safety Fund | (923,737) | | | |
| Total Intrafund Transfers In | \$ (1,003,648) | \$ (75,253) | \$ (75,256) | \$ |
| Total Expenditures / Appropriations | \$ 54,572,981 | \$ 55,611,341 | \$ 58,028,434 | \$ |
| Net Cost | \$ (44,160,517) | \$ (51,820,093) | \$ (58,561,138) | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6111 Current Unsecured Property Taxes | \$ 188,800 | \$ 176,056 | \$ 191,297 | \$ |
| Total Taxes | \$ 188,800 | \$ 176,056 | \$ 191,297 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6860 Forfeitures & Penalties | \$ (72,312) | \$ | \$ | \$ |
| Total Fines, Forfeits & Penalties | \$ (72,312) | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7217 State Funded Cal-Met Grant | \$ 528,734 | \$ 500,000 | \$ 500,000 | \$ |
| 7232 State Aid - Other | 717,553 | 612,079 | 630,268 | |
| 7259 Fed - Justice Asst. Grant (JAG)-Sheriff | 697,945 | 606,354 | 718,284 | |
| 7326 Federal - Other | 45,000 | 45,000 | 25,000 | |
| 7448 Federal Aid - Cops Ahead | 316,963 | 229,627 | | |
| 7460 State Aid - ABC Grant | 50,000 | 75,000 | 75,000 | |
| 7467 State Aid Supplemental Law Enforcement | 237,529 | 198,000 | 198,000 | |
| 7495 Fed Homeland Security Grant | 37,464 | | | |
| 8782 Contributions from Oth Govt Agencies | 112,412 | 110,000 | 110,000 | |
| Total Intergovernmental Revenue | \$ 2,743,600 | \$ 2,376,060 | \$ 2,256,552 | \$ |
| Donations | | | | |
| 8755 Donation | \$ 15,630 | \$ 15,000 | \$ | \$ |
| Total Donations | \$ 15,630 | \$ 15,000 | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 72,312 | \$ | \$ | \$ |
| Total Miscellaneous Revenues | \$ 72,312 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8779 Contributions from General Fund | \$ | \$ 176,056 | \$ | \$ |
| 8780 Contributions from Other Funds | 147,010 | (1) | | |
| 8954 Operating Transfers In | 90,126 | 344,744 | 461,037 | |
| Total Other Financing Sources | \$ 237,136 | \$ 520,799 | \$ 461,037 | \$ |
| Total Revenue | \$ 3,185,166 | \$ 3,087,915 | \$ 2,908,886 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 1,228,829 | \$ 1,279,182 | \$ 1,173,842 | \$ |
| 1005 Overtime & Call Back | 239,392 | 368,473 | 396,778 | |
| 1007 Comp for Absence-Illness | 2,469 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 5,853 | | | |
| 1011 Salary Savings | | | (166,144) | |
| 1017 Uniform Allowance | 12,015 | 15,677 | 7,442 | |
| 1018 Taxable Meal Reimbursements | 83 | 247 | 247 | |
| 1300 P.E.R.S. | 419,453 | 437,789 | 453,392 | |
| 1301 F.I.C.A. | 108,920 | 108,018 | 119,605 | |
| 1303 Other Postemployment Benefits (OPEB) | 76,316 | 79,088 | 64,680 | |
| 1310 Employee Group Ins | 194,314 | 190,325 | 203,874 | |
| 1315 Workers Comp Insurance | 13,422 | 15,715 | 15,715 | |
| Total Salaries & Benefits | \$ 2,301,066 | \$ 2,494,514 | \$ 2,269,431 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 301 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 429 | | | |
| 2052 Communication Services - Mobile Devices | 1,073 | 1,567 | 1,568 | |
| 2068 Food | 187 | | | |
| 2130 Insurance | 2,991 | 3,300 | 3,300 | |
| 2140 Gen Liability Ins | 4,060 | 3,380 | 6,470 | |
| 2273 Parts | 10,216 | 7,854 | 7,249 | |
| 2290 Maintenance - Equipment | 20,423 | 23,780 | 29,791 | |
| 2310 Employee Benefits Systems | 20,597 | 19,994 | 23,967 | |
| 2404 Maintenance Services | | 1,239 | 1,500 | |
| 2406 Maintenance - Janitorial | | 250 | 250 | |
| 2415 Campus Services-PCGC | 3,733 | 4,442 | 4,784 | |
| 2439 Membership/Dues | 320 | | | |
| 2523 Office Supplies & Exp | 346 | | | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2555 Prof/Spec Svcs - Purchased | 23,204 | 62,662 | 9,211 | |
| 2568 MIS - Services | | | 636 | |
| 2709 Countywide System Charges | 11,605 | 8,556 | 14,535 | |
| 2710 Rents & Leases - Equipment | 137,127 | 145,000 | 36,390 | |
| 2727 Rents & Leases - Bldgs & Impr | 11,115 | 48,720 | 48,720 | |
| 2770 Fuels & Lubricants | 22,730 | 34,129 | 17,412 | |
| 2840 Special Dept Expense | 204,280 | 398,088 | 546,954 | |
| 2846 Sheriff Training/Registration | 35,605 | 42,826 | 39,358 | |
| 2849 Narcotics/Special Enforcement | 20,077 | 62,500 | 62,500 | |
| 2931 Travel & Transportation | 939 | 270 | 270 | |
| 2941 County Vehicle Mileage | | | 3,273 | |
| 2964 Meals/Food Purchases | 11,404 | 5,200 | | |
| 2965 Utilities | | 2,000 | 2,000 | |
| Total Services & Supplies | \$ 542,762 | \$ 875,757 | \$ 860,138 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 44,114 | \$ 85,718 | \$ 87,269 | \$ |
| 3810 Lease Purchase Principal | 9,167 | 10,431 | 7,779 | |
| 3830 Lease Purchase Interest | 1,243 | 1,216 | 706 | |
| Total Other Charges | \$ 54,524 | \$ 97,365 | \$ 95,754 | \$ |
| Capital Assets | | | | |
| 4161 Intangible Assets | \$ 285,184 | \$ 40,500 | \$ | \$ |
| 4451 Equipment | 6,643 | 25,355 | 56,486 | |
| Total Capital Assets | \$ 291,827 | \$ 65,855 | \$ 56,486 | \$ |
| Other Financing Uses | | | | |
| 3780 Contrib to Other Funds | \$ 93,170 | \$ 93,170 | \$ | \$ |
| Total Other Financing Uses | \$ 93,170 | \$ 93,170 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 943 | \$ 655 | \$ | \$ |
| 5550 I/T-OUT Administration | 1,086,687 | | | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 368,481 | 336,705 | 287,156 | |
| 5965 I/T-OUT Utilities | 1,435 | | | |
| Total Intrafund Transfers Out | \$ 1,457,546 | \$ 337,360 | \$ 287,156 | \$ |
| Intrafund Transfers In | | | | |
| 5011 I/T-IN Public Safety Fund | \$ (624,655) | \$ (528,465) | \$ (660,016) | \$ |
| Total Intrafund Transfers In | \$ (624,655) | \$ (528,465) | \$ (660,016) | \$ |
| Total Expenditures / Appropriations | \$ 4,116,240 | \$ 3,435,556 | \$ 2,908,949 | \$ |
| Net Cost | \$ 931,074 | \$ 347,641 | \$ 63 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6771 Other Licenses & Permits | \$ 11,385 | \$ 13,300 | \$ 13,300 | \$ |
| Total Licenses, Permits & Franchises | \$ 11,385 | \$ 13,300 | \$ 13,300 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6849 Parking Fines | \$ 8,788 | \$ 6,000 | \$ 6,000 | \$ |
| 6856 Other Court Fines | 283 | 560 | 560 | |
| Total Fines, Forfeits & Penalties | \$ 9,071 | \$ 6,560 | \$ 6,560 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 7 | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ 7 | \$ | \$ | \$ |
| Intergovernmental Revenue | | | | |
| 7234 State Aid - Mandated Costs | \$ 23,421 | \$ | \$ | \$ |
| 7326 Federal - Other | 29,128 | 32,500 | 32,500 | |
| 7430 Sales Tax Realignment for Public Safety | | 100,000 | 100,000 | |
| Total Intergovernmental Revenue | \$ 52,549 | \$ 132,500 | \$ 132,500 | \$ |
| Charges for Services | | | | |
| 8153 Law Enforcement Services | \$ 3,797,249 | \$ 4,088,758 | \$ 4,963,451 | \$ |
| 8212 Other General Reimbursement | | 779,407 | 789,212 | |
| 8215 Administrative Support Services | 11,550 | 14,000 | 14,000 | |
| 8218 Forms and Photocopies | 50 | | | |
| Total Charges for Services | \$ 3,808,849 | \$ 4,882,165 | \$ 5,766,663 | \$ |
| Miscellaneous Revenues | | | | |
| 8753 Other Sales | \$ 2 | \$ | \$ | \$ |
| 8762 State Compensation Insurance Refund | 82,065 | 22,500 | 22,500 | |
| 8764 Miscellaneous Revenues | 2,384 | 949,661 | | |
| 8765 Restitution | 10,356 | | | |
| Total Miscellaneous Revenues | \$ 94,807 | \$ 972,161 | \$ 22,500 | \$ |
| Other Financing Sources | | | | |
| 8954 Operating Transfers In | \$ 775,912 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 775,912 | \$ | \$ | \$ |
| Total Revenue | \$ 4,752,580 | \$ 6,006,686 | \$ 5,941,523 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 12,540,356 | \$ 14,381,949 | \$ 14,821,227 | \$ |
| 1003 Extra Help | 33,440 | 27,997 | 27,997 | |
| 1005 Overtime & Call Back | 2,007,295 | 1,491,543 | 1,491,543 | |
| 1006 Sick Leave Payoff | 98,804 | 156,590 | 156,590 | |
| 1007 Comp for Absence-Illness | 146,342 | 26,383 | 26,383 | |
| 1010 Cafeteria Plans (Non-PERS) | 49,185 | 49,400 | 54,369 | |
| 1011 Salary Savings | | (471,663) | (471,663) | |
| 1017 Uniform Allowance | 135,266 | 138,832 | 143,713 | |
| 1018 Taxable Meal Reimbursements | 2,805 | 4,903 | 4,903 | |
| 1300 P.E.R.S. | 4,600,774 | 5,303,100 | 5,934,300 | |
| 1301 F.I.C.A. | 1,020,524 | 1,019,961 | 1,239,742 | |
| 1303 Other Postemployment Benefits (OPEB) | 712,705 | 766,728 | 784,245 | |
| 1310 Employee Group Ins | 2,030,905 | 2,371,227 | 2,399,348 | |
| 1315 Workers Comp Insurance | 415,613 | 477,670 | 670,091 | |
| 1320 Retired Employee Grp Ins | 669,572 | 677,588 | 721,902 | |
| 1325 401 (k) Employer Match | | 4,500 | 4,500 | |
| Total Salaries & Benefits | \$ 24,463,586 | \$ 26,426,708 | \$ 28,009,190 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ 338 | \$ | \$ | \$ |
| 2051 Communication Services - Telephone | 113,545 | 128,644 | 128,644 | |
| 2052 Communication Services - Mobile Devices | 74,167 | 78,159 | 78,159 | |
| 2068 Food | 23,999 | 4,500 | 4,500 | |
| 2130 Insurance | 53,589 | 77,146 | 77,146 | |
| 2140 Gen Liability Ins | 789,403 | 916,310 | 1,106,689 | |
| 2273 Parts | 118 | 500 | 500 | |
| 2290 Maintenance - Equipment | 34,421 | 179,366 | 179,366 | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2310 Employee Benefits Systems | 192,726 | 231,042 | 226,682 | |
| 2404 Maintenance Services | (2,384) | 101,761 | 101,268 | |
| 2405 Materials - Bldgs & Impr | 4,026 | | | |
| 2406 Maintenance - Janitorial | | 103,688 | 94,430 | |
| 2415 Campus Services-PCGC | 42,850 | 47,960 | 56,717 | |
| 2439 Membership/Dues | 1,991 | | | |
| 2481 PC Acquisition | 2,295 | | | |
| 2511 Printing | 29,950 | 20,600 | 20,600 | |
| 2523 Office Supplies & Exp | 20,951 | 18,400 | 18,400 | |
| 2524 Postage | 12,850 | 372 | 372 | |
| 2555 Prof/Spec Svcs - Purchased | 155,758 | 261,406 | 91,406 | |
| 2556 Prof/Spec Svcs - County | 1,220 | 6,543 | 6,543 | |
| 2568 MIS - Services | | | 8,262 | |
| 2570 Media / Video Services | 225 | 550 | 550 | |
| 2709 Countywide System Charges | 118,708 | 110,415 | 126,737 | |
| 2710 Rents & Leases - Equipment | 1,597 | | | |
| 2727 Rents & Leases - Bldgs & Impr | 189,376 | 191,464 | 196,701 | |
| 2770 Fuels & Lubricants | 28,492 | 129,481 | 129,481 | |
| 2840 Special Dept Expense | 322,811 | 334,884 | 275,000 | |
| 2846 Sheriff Training/Registration | 29,026 | 32,462 | 32,462 | |
| 2849 Narcotics/Special Enforcement | 1,597 | | | |
| 2931 Travel & Transportation | 13,679 | 5,400 | 5,400 | |
| 2941 County Vehicle Mileage | 114 | | | |
| 2964 Meals/Food Purchases | 11,366 | 850 | 850 | |
| 2965 Utilities | 21,672 | 82,362 | 78,627 | |
| Total Services & Supplies | \$ 2,290,476 | \$ 3,064,265 | \$ 3,045,492 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 420,697 | \$ 493,005 | \$ 590,311 | \$ |
| Total Other Charges | \$ 420,697 | \$ 493,005 | \$ 590,311 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 324,013 | \$ 700,000 | \$ | \$ |
| Total Capital Assets | \$ 324,013 | \$ 700,000 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 84,399 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 80,192 | | | |
| 5550 I/T-OUT Administration | 3,706,099 | | | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 480,451 | 1,009,712 | 175,762 | |
| 5556 I/T-OUT Professional Services | 12,957 | 4,600 | 4,600 | |
| 5965 I/T-OUT Utilities | 82,899 | | | |
| Total Intrafund Transfers Out | \$ 4,446,997 | \$ 1,014,312 | \$ 180,362 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (10,000) | \$ (10,000) | \$ (10,000) | \$ |
| 5011 I/T-IN Public Safety Fund | (193,990) | (197,090) | (13,000) | |
| Total Intrafund Transfers In | \$ (203,990) | \$ (207,090) | \$ (23,000) | \$ |
| Total Expenditures / Appropriations | \$ 31,741,779 | \$ 31,491,200 | \$ 31,802,355 | \$ |
| Net Cost | \$ 26,989,199 | \$ 25,484,514 | \$ 25,860,832 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6771 Other Licenses & Permits | \$ 5,128 | \$ 4,500 | \$ 4,500 | \$ |
| Total Licenses, Permits & Franchises | \$ 5,128 | \$ 4,500 | \$ 4,500 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6849 Parking Fines | \$ 9,834 | \$ 29,000 | \$ 29,000 | \$ |
| 6856 Other Court Fines | 251 | | | |
| Total Fines, Forfeits & Penalties | \$ 10,085 | \$ 29,000 | \$ 29,000 | \$ |
| Intergovernmental Revenue | | | | |
| 7448 Federal Aid - Cops Ahead | \$ 170,871 | \$ 87,258 | \$ 87,258 | \$ |
| 7479 Other Govts-Trial Courts | | 99,609 | 99,609 | |
| Total Intergovernmental Revenue | \$ 170,871 | \$ 186,867 | \$ 186,867 | \$ |
| Charges for Services | | | | |
| 8153 Law Enforcement Services | \$ 18,099 | \$ | \$ | \$ |
| 8215 Administrative Support Services | 1,575 | 2,400 | 2,400 | |
| 8218 Forms and Photocopies | 2,740 | 3,050 | 3,050 | |
| Total Charges for Services | \$ 22,414 | \$ 5,450 | \$ 5,450 | \$ |
| Miscellaneous Revenues | | | | |
| 8762 State Compensation Insurance Refund | \$ 26,854 | \$ | \$ | \$ |
| Total Miscellaneous Revenues | \$ 26,854 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8780 Contributions from Other Funds | \$ | \$ 39,570 | \$ | \$ |
| Total Other Financing Sources | \$ | \$ 39,570 | \$ | \$ |
| Total Revenue | \$ 235,352 | \$ 265,387 | \$ 225,817 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 4,404,516 | \$ 4,733,734 | \$ 5,030,538 | \$ |
| 1003 Extra Help | 5,530 | 11,251 | 11,251 | |
| 1005 Overtime & Call Back | 656,675 | 521,091 | 521,091 | |
| 1006 Sick Leave Payoff | 199,153 | 65,000 | 65,000 | |
| 1007 Comp for Absence-Illness | 43,761 | 28,523 | 28,523 | |
| 1010 Cafeteria Plans (Non-PERS) | 24,895 | 26,518 | 30,622 | |
| 1011 Salary Savings | | (170,634) | (170,634) | |
| 1017 Uniform Allowance | 48,485 | 47,816 | 42,698 | |
| 1018 Taxable Meal Reimbursements | 1,072 | 1,460 | 1,460 | |
| 1300 P.E.R.S. | 1,564,579 | 1,756,910 | 1,996,109 | |
| 1301 F.I.C.A. | 347,549 | 334,325 | 407,422 | |
| 1303 Other Postemployment Benefits (OPEB) | 226,495 | 235,813 | 239,856 | |
| 1310 Employee Group Ins | 590,080 | 659,683 | 721,011 | |
| 1315 Workers Comp Insurance | 257,369 | 298,834 | 310,893 | |
| 1320 Retired Employee Grp Ins | 390,834 | 432,209 | 458,889 | |
| 1325 401 (k) Employer Match | 164 | 2,250 | 2,250 | |
| Total Salaries & Benefits | \$ 8,761,157 | \$ 8,984,783 | \$ 9,696,979 | \$ |
| Services & Supplies | | | | |
| 2020 Clothes & Personal Supplies | \$ | \$ 1,050 | \$ 1,050 | \$ |
| 2051 Communication Services - Telephone | 37,687 | 39,960 | 39,961 | |
| 2052 Communication Services - Mobile Devices | 13,059 | 13,900 | 13,900 | |
| 2068 Food | 4,896 | 10,774 | 10,774 | |
| 2140 Gen Liability Ins | 23,666 | 26,981 | 26,000 | |
| 2273 Parts | 219 | | | |
| 2290 Maintenance - Equipment | 1,647 | 1,861 | 1,861 | |
| 2310 Employee Benefits Systems | 105,663 | 163,297 | 72,453 | |
| 2404 Maintenance Services | (602) | 46,698 | 45,850 | |
| 2405 Materials - Bldgs & Impr | 1,706 | | | |
| 2406 Maintenance - Janitorial | | 100 | 100 | |
| 2439 Membership/Dues | 125 | | | |
| 2511 Printing | 4,790 | 4,600 | 4,600 | |
| 2523 Office Supplies & Exp | 8,674 | 7,840 | 7,840 | |
| 2524 Postage | 1,969 | 93 | 93 | |
| 2555 Prof/Spec Svcs - Purchased | 424,269 | 435,868 | 448,342 | |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2556 Prof/Spec Svcs - County | 4,422 | 4,531 | 4,654 | |
| 2568 MIS - Services | | | 2,138 | |
| 2709 Countywide System Charges | 40,981 | 37,813 | 43,875 | |
| 2770 Fuels & Lubricants | 57 | | | |
| 2840 Special Dept Expense | 42,969 | 62,637 | 62,637 | |
| 2846 Sheriff Training/Registration | 22,662 | 15,060 | 15,060 | |
| 2931 Travel & Transportation | 1,264 | 790 | 790 | |
| 2933 Lodging | 820 | | | |
| 2964 Meals/Food Purchases | 7,804 | 7,275 | 7,275 | |
| 2965 Utilities | (113) | 41,200 | 41,440 | |
| 2966 Drug & Alcohol Testing | 69 | | | |
| Total Services & Supplies | \$ 748,703 | \$ 922,328 | \$ 850,693 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 128,755 | \$ 100,093 | \$ 179,910 | \$ |
| Total Other Charges | \$ 128,755 | \$ 100,093 | \$ 179,910 | \$ |
| Capital Assets | | | | |
| 4451 Equipment | \$ 199,952 | \$ | \$ | \$ |
| Total Capital Assets | \$ 199,952 | \$ | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 49,102 | \$ | \$ | \$ |
| 5550 I/T-OUT Administration | 1,559,366 | | | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 113,654 | 17,500 | 41,145 | |
| 5556 I/T-OUT Professional Services | | 2,600 | 2,600 | |
| 5965 I/T-OUT Utilities | 40,974 | | | |
| Total Intrafund Transfers Out | \$ 1,763,096 | \$ 20,100 | \$ 43,745 | \$ |
| Intrafund Transfers In | | | | |
| 5011 I/T-IN Public Safety Fund | \$ (76,269) | \$ | \$ | \$ |
| 5026 I/T-IN Advertising & Promotion Fund | (38,362) | | | |
| Total Intrafund Transfers In | \$ (114,631) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 11,487,032 | \$ 10,027,304 | \$ 10,771,327 | \$ |
| Net Cost | \$ 11,251,680 | \$ 9,761,917 | \$ 10,545,510 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 15,826 | \$ 15,401 | \$ 15,401 | \$ |
| 6970 Investment Income | 11,176 | | | |
| Total Rev from Use of Money & Property | \$ 27,002 | \$ 15,401 | \$ 15,401 | \$ |
| Intergovernmental Revenue | | | | |
| 7226 Automated Mobile & Fixed Fingerprint Rev | \$ 387,109 | \$ 381,361 | \$ 397,005 | \$ |
| Total Intergovernmental Revenue | \$ 387,109 | \$ 381,361 | \$ 397,005 | \$ |
| Total Revenue | \$ 414,111 | \$ 396,762 | \$ 412,406 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 3,750 | \$ 3,581 | \$ 3,581 | \$ |
| 2052 Communication Services - Mobile Devices | 615 | 486 | 486 | |
| 2140 Gen Liability Ins | 134 | | 160 | |
| 2290 Maintenance - Equipment | 80,178 | 259,000 | 259,000 | |
| 2481 PC Acquisition | 1,372 | | | |
| 2555 Prof/Spec Svcs - Purchased | 29,796 | 336,584 | 336,584 | |
| 2709 Countywide System Charges | 399 | 79 | | |
| 2710 Rents & Leases - Equipment | 36,191 | 73,000 | 73,000 | |
| 2840 Special Dept Expense | 15,016 | 731,139 | 731,139 | |
| Total Services & Supplies | \$ 167,451 | \$ 1,403,869 | \$ 1,403,950 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 25,086 | \$ 30,787 | \$ 12,893 | \$ |
| Total Other Charges | \$ 25,086 | \$ 30,787 | \$ 12,893 | \$ |
| Other Financing Uses | | | | |
| 3775 Operating Transfer Out | \$ 167,010 | \$ 191,474 | \$ 191,474 | \$ |
| Total Other Financing Uses | \$ 167,010 | \$ 191,474 | \$ 191,474 | \$ |
| Total Expenditures / Appropriations | \$ 359,547 | \$ 1,626,130 | \$ 1,608,317 | \$ |
| Net Cost | \$ (54,564) | \$ 1,229,368 | \$ 1,195,911 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ 1,081 | \$ 382 | \$ 382 | \$ |
| Total Rev from Use of Money & Property | \$ 1,081 | \$ 382 | \$ 382 | \$ |
| Intergovernmental Revenue | | | | |
| 7227 Placer Regional Auto Theft Task Force | \$ 387,054 | \$ 381,058 | \$ 396,976 | \$ |
| Total Intergovernmental Revenue | \$ 387,054 | \$ 381,058 | \$ 396,976 | \$ |
| Total Revenue | \$ 388,135 | \$ 381,440 | \$ 397,358 | \$ |
| Expenditures / Appropriations | | | | |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 952 | \$ | \$ 1,800 | \$ |
| 2052 Communication Services - Mobile Devices | 1,984 | 4,500 | 4,500 | |
| 2140 Gen Liability Ins | 167 | | 323 | |
| 2273 Parts | 187 | 3,500 | 3,500 | |
| 2290 Maintenance - Equipment | 592 | 750 | 750 | |
| 2511 Printing | 473 | | | |
| 2523 Office Supplies & Exp | 523 | 856 | 1,836 | |
| 2555 Prof/Spec Svcs - Purchased | 374,708 | 331,354 | 343,254 | |
| 2709 Countywide System Charges | 947 | 221 | 1,106 | |
| 2727 Rents & Leases - Bldgs & Impr | | 24,000 | 24,000 | |
| 2770 Fuels & Lubricants | 1,937 | 3,000 | 3,000 | |
| 2840 Special Dept Expense | 1,281 | 5,500 | 5,500 | |
| 2846 Sheriff Training/Registration | 2,219 | 4,000 | 4,000 | |
| 2849 Narcotics/Special Enforcement | 700 | 2,500 | 2,500 | |
| 2964 Meals/Food Purchases | 616 | 500 | 500 | |
| Total Services & Supplies | \$ 387,286 | \$ 380,681 | \$ 396,569 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ 848 | \$ 759 | \$ 2,972 | \$ |
| Total Other Charges | \$ 848 | \$ 759 | \$ 2,972 | \$ |
| Total Expenditures / Appropriations | \$ 388,134 | \$ 381,440 | \$ 399,541 | \$ |
| Net Cost | \$ (1) | \$ | \$ 2,183 | \$ |

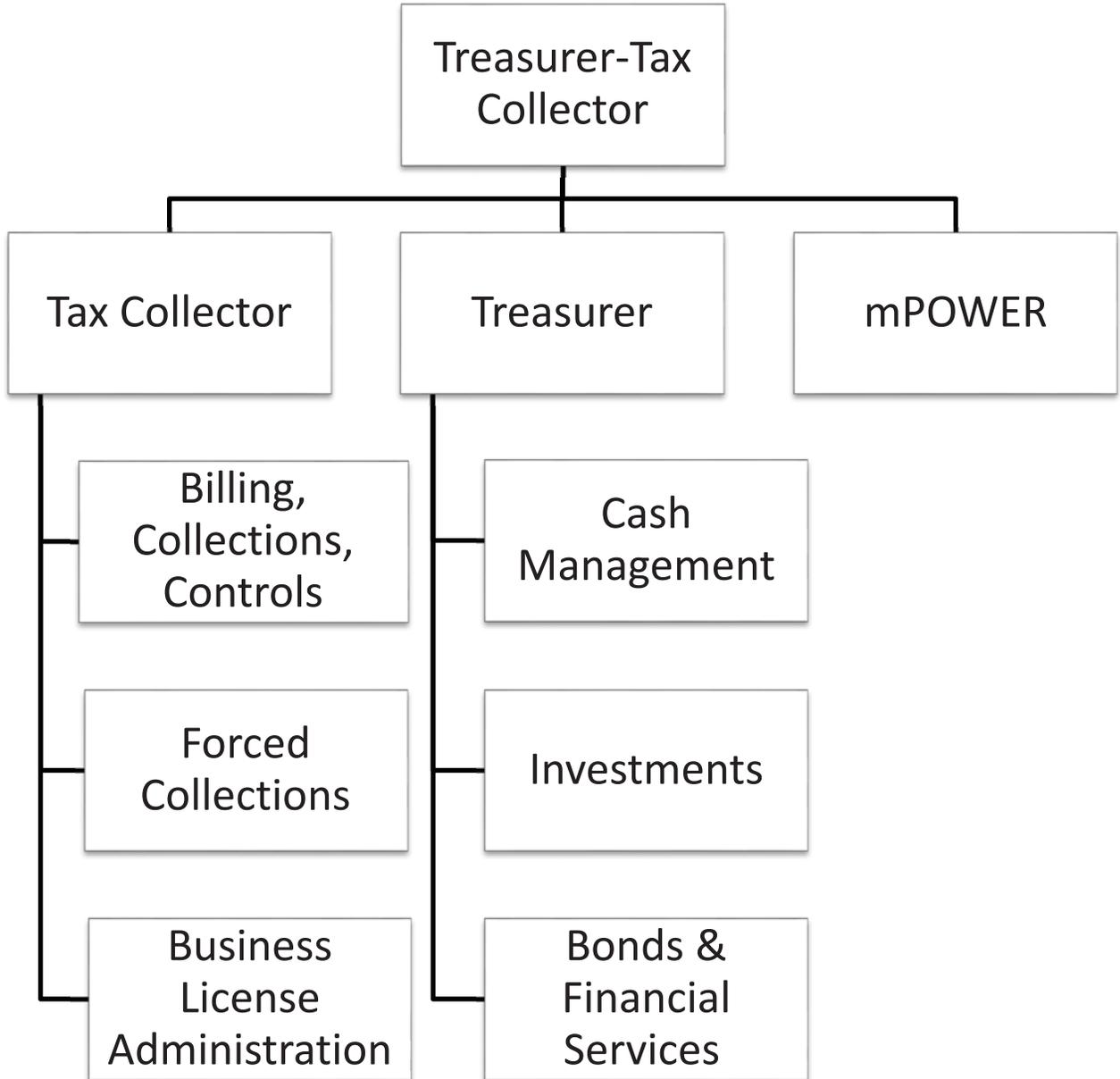
| OFFICE OF THE TREASURER - TAX COLLECTOR APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | TREASURER - TAX COLLECTOR | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Billing, Collections, and Controls | 1,219,441 | 2,040,686 | 2,048,055 | 2,001,785 | |
| Bond Administration | 35,707 | 378,290 | 491,523 | 744,142 | |
| Business License Administration | 79,520 | 311,660 | 417,437 | 407,401 | |
| Cash Flow | 326,715 | 851,332 | 981,449 | 962,377 | |
| Forced Collections | 104,387 | 817,783 | 704,076 | 689,499 | |
| Investments | 211,205 | 469,216 | 522,980 | 516,013 | |
| Treasurer/Tax Collector Admin/Overhead | 2,205,572 | 95,201 | -115,511 | 0 | |
| 10340 Treasurer/Tax Collector | 4,182,548 | 4,964,168 | 5,050,009 | 5,321,217 | 7.19% |
| INTERNAL SERVICE FUND | | | | | |
| 02310 Placer mPower AB811 - Fund 235 | 3,524,624 | 4,708,844 | 5,176,051 | 5,176,051 | 9.92% |
| TOTAL ALL FUNDS | 7,707,172 | 9,673,012 | 10,226,060 | 10,497,268 | 8.52% |

| FUNDED POSITIONS | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-10340 Treasurer/Tax Collector | 27 | 27 | 29 | 29 | |
| 235-02310 Placer mPower AB811 | 12 | 14 | 13 | 13 | |
| TOTAL FUNDED POSITIONS | 39 | 41 | 42 | 42 | 2.44% |
| TOTAL ALLOCATED POSITIONS | 39 | 44 | 46 | 46 | 4.55% |

Mission Statement

To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

TREASURER-TAX COLLECTOR



10340 - TREASURER – TAX COLLECTOR

Administration and Financial System

Purpose: Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, school districts, and certain special districts with the issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow chain licenses in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

FY 2017-18 Highlights: As predicted in the FY 2016-17 Highlights, workload associated with capital facilities financing and infrastructure and development financing has increased. The level of increased workload has been significant. Therefore, this budget includes a Supplemental Request for two new, funded allocations under Bonds and Financial Services: 1 Treasurer-Tax Manager, 1 Accountant Auditor.

Major Budget Adjustment(s):

- Increase in Salaries and Benefits of \$268,300 for one new treasurer tax manager and one accountant auditor to assist in bond administration and other county finance projects.
- Increase in Investment Services Revenue of \$268,399 for work performed by the two new position allocations.

PBB PROGRAMS – TREASURER-TAX COLLECTOR

Tax Collector -

Billing, Collections and Controls - To provide billing, collection, processing, accounting and reporting of all current property tax payments, including secured, unsecured, supplemental, and corrected tax bills. To assist taxpayers with the payment process through direct communication over the phone and at tax counter during regular business hours, as well as through electronic mediums 24/7.

Program Attributes: In FY 2015-16: Assisted over 33,000 callers; Processed over 408,000 tax payments totaling over \$867 million dollars; Processed over 4,000 refunds totaling over \$8.1 million.

Program Cost: \$2,001,785

Forced Collections - To provide for the collection of defaulted secured property taxes through tax-defaulted land sales, payment plans and defaulted unsecured taxes through liens, attachment of other assets, and other available means and the pursuit of collections through bankruptcy court in order to maintain low default levels and make ultimate collection of defaulted taxes in a manner that maximizes recovery of Teeter Plan Revenues, maintains low delinquency levels, and minimizes the number of parcels required to be offered for sale.

Program Attributes: In FY 2015-16: Monitored and intervened on approximately 75 active taxpayer bankruptcies; managed over 850 payment plans for taxpayers. Processed 69 properties identified for tax defaulted land sale in fiscal year 2016/17, resulting in 36 redemptions and 10 properties sold at auction.

Program Cost: \$689,499

Business License Administration - To process applications and coordinate the approval, issuance and renewal of business licenses and snow chain permits with various state and county agencies in order to ensure business regulatory compliance and collect and account for business-license fees to offset business license administration costs.

Program Attributes: In FY 2015-16: Processed new business license applications resulting in the issuance of 1,160 new business licenses; Processed renewals for 6,503 business licenses; Processed and issued 53 snow chain installer licenses.

Program Cost: \$407,401

Treasurer -

Cash Management - To monitor, analyze and manage cash flows and timely deposit of money into the Treasury, apportion investment earnings, and to identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and the disbursement of moneys belonging to the County, school districts, and certain special districts in order to ensure availability and accountability of funds.

Program Attributes: In FY 2015-16: Received, balanced, and recorded over 15,990 deposit transactions totaling over \$2.101 billion; Processed and transmitted 2,344 electronic transfers through the Treasury.

Program Cost: \$962,377

Investments - To generate investment income on money on deposit in the Treasury that is not required for immediate use in a manner that ensures the preservation of capital, while meeting the cash flow needs of depositors, pursuant to investment policies and state laws.

Program Attributes: In FY 2015-16: Provided portfolio management and market evaluation for portfolio averaging \$1.28 billion; Provided investment analysis and technical support to process approximately 378 investment transactions; Provided investment administration and accounting support to maintain and reconcile approximately 102 investments daily.

Program Cost: \$516,013

Bonds & Financial Services- To provide financial advisory, administrative and management services related to debt and financing needs of the County, school districts and certain special districts. As a member of the County's Finance Committee and the Bond Screening Committee and Treasurer for schools and special districts, analyze financial needs, make recommendations on financing alternatives, develop and review financial proposals and lead the debt-issuance process, including document review and sale of bonds based upon Board approval.

To provide ongoing debt administration for outstanding school, special district and county bond issues, including billing, current and delinquent collection of special assessments and community facility districts, fund accounting, debt service payments, and responsibilities related to regulatory compliance including arbitrage compliance, continuing disclosure report preparation and distribution and other responsibilities in accordance with Internal Revenue Service, Securities and Exchange Commission, Municipal Securities Rule Making Board, Governmental Accounting Standards Board, California Debt and Investment Advisory Commission (CDIAC) and other state legal and regulatory requirements.

Program Attributes: The Treasury provides bond administration for over 82 outstanding bond issues for the County, school districts and special districts in accordance with various state and federal regulatory requirements, identified above. Bond administration includes: Securities and Exchange Commission annual disclosure requirements, Internal Revenue Service annual arbitrage compliance, Municipal Securities Rule Making Board municipal advisory service requirements, CDIAC reporting, GASB investment valuation and financial statement presentation requirements.

Outstanding bond issues administered by the Treasury in FY 2015-16 include:

- 69 bonds for school districts (62 General Obligation Bonds, six Community Facilities District Bonds, and one Tax Revenue Anticipation Notes)
- Six bonds for the County (two 1915 Act Bonds, one Community Facilities District Bond, one Tobacco Securitization, and two Certificates of Participation)
- Four bonds for special districts/JPAs (one Eastern Regional Landfill Authority Landfill Closure Revenue Bond, three Tahoe Forest Hospital District General Obligation Bond).

- Two Placer County Redevelopment-Successor Agency Bonds.
- One City of Rocklin Successor Agency Revenue Bond.

Program Cost: \$744,142

02310 - PLACER MPOWER AB811 (ENTERPRISE FUND)
Administration and Financial System

Purpose: To provide property owners alternative financing for energy, water efficiency, and renewable power generation (such as solar) improvements to their home or business, to increase installations of these improvements thereby supporting job creation, reducing resource consumption, decreasing utility costs (increasing disposable income), and reducing greenhouse gas emissions to help meet regulatory compliance.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – PLACER MPOWER AB811

Placer AB811 mPOWER -

Program Attributes: In FY 2015-16: Nine commercial projects completed with a total financing amount of \$2.97 million; accepted over 837 applications totaling over \$22.59 million and disbursed over \$23.03 million.

Program Cost: \$5,176,051

Budget Unit **General Fund - 100**
 Function General
 Activity Treasurer/Tax Collector - 10340

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Taxes | | | | |
| 6135 Tax Defaulted Land Sales | \$ 47,213 | \$ 25,000 | \$ 25,000 | \$ |
| Total Taxes | \$ 47,213 | \$ 25,000 | \$ 25,000 | \$ |
| Licenses, Permits & Franchises | | | | |
| 6752 Business Licenses | \$ 163,564 | \$ 140,000 | \$ 140,000 | \$ |
| Total Licenses, Permits & Franchises | \$ 163,564 | \$ 140,000 | \$ 140,000 | \$ |
| Fines, Forfeits & Penalties | | | | |
| 6863 Penalties & Costs-Delinquent Taxes | \$ 136,241 | \$ 120,000 | \$ 110,000 | \$ |
| Total Fines, Forfeits & Penalties | \$ 136,241 | \$ 120,000 | \$ 110,000 | \$ |
| Rev from Use of Money & Property | | | | |
| 6950 Interest | \$ (470) | \$ | \$ | \$ |
| Total Rev from Use of Money & Property | \$ (470) | \$ | \$ | \$ |
| Charges for Services | | | | |
| 8095 SB2557-Tax Admin Fee-Districts | \$ 304,634 | \$ 304,000 | \$ 282,500 | \$ |
| 8096 SB2557-Tax Admin Fee-Cities | 167,898 | 167,500 | 157,000 | |
| 8100 Assessment/Tax Collection Fees | 19,611 | 25,000 | 25,000 | |
| 8101 Supplemental PropTxs - 5% Admin Fee | 94,298 | 40,000 | 60,000 | |
| 8116 NSF & Misc Fees | 163,072 | 140,000 | 140,000 | |
| 8194 Investment Services | 1,579,019 | 1,447,162 | 2,005,952 | |
| 8212 Other General Reimbursement | 668 | 1,000 | | |
| 8218 Forms and Photocopies | 7,838 | 6,000 | 5,000 | |
| 8269 Planning - At Cost Projects Fees | 460 | | 500 | |
| 8527 Transfer In A-87 Costs | 114,920 | | | |
| Total Charges for Services | \$ 2,452,418 | \$ 2,130,662 | \$ 2,675,952 | \$ |
| Miscellaneous Revenues | | | | |
| 8764 Miscellaneous Revenues | \$ 2,621 | \$ | \$ | \$ |
| 8766 Cash Overage | 1,942 | 2,500 | 2,500 | |
| Total Miscellaneous Revenues | \$ 4,563 | \$ 2,500 | \$ 2,500 | \$ |
| Total Revenue | \$ 2,803,529 | \$ 2,418,162 | \$ 2,953,452 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 103,464 | \$ | \$ | \$ |
| 1002 Salaries and Wages | 1,946,099 | 2,170,132 | 2,374,156 | |
| 1003 Extra Help | 3,488 | 15,500 | 15,500 | |
| 1005 Overtime & Call Back | 5,889 | 8,000 | 8,000 | |
| 1010 Cafeteria Plans (Non-PERS) | 69,896 | 80,805 | 88,057 | |
| 1011 Salary Savings | | (67,035) | (67,035) | |
| 1099 Salaries & Wages Undistributed | 4 | | | |
| 1300 P.E.R.S. | 516,558 | 610,049 | 674,707 | |
| 1301 F.I.C.A. | 141,484 | 172,600 | 172,580 | |
| 1303 Other Postemployment Benefits (OPEB) | 132,888 | 145,529 | 156,309 | |
| 1310 Employee Group Ins | 286,710 | 339,479 | 362,543 | |
| 1315 Workers Comp Insurance | 5,979 | 5,504 | 6,917 | |
| 1320 Retired Employee Grp Ins | 132,171 | 141,891 | 149,823 | |
| 1325 401 (k) Employer Match | 4,240 | 6,000 | 6,750 | |
| Total Salaries & Benefits | \$ 3,348,870 | \$ 3,628,454 | \$ 3,948,307 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 47,976 | \$ 52,500 | \$ 52,501 | \$ |
| 2052 Communication Services - Mobile Devices | 1,491 | 2,000 | 2,000 | |
| 2130 Insurance | 1,588 | | | |
| 2140 Gen Liability Ins | 5,286 | 6,339 | 17,291 | |
| 2290 Maintenance - Equipment | 6,739 | 9,500 | 12,271 | |
| 2292 Maintenance - Software | 40,778 | 25,000 | 26,143 | |
| 2310 Employee Benefits Systems | 34,987 | 43,706 | 40,511 | |
| 2404 Maintenance Services | | 28,760 | 32,110 | |
| 2406 Maintenance - Janitorial | | 21,736 | 23,725 | |
| 2415 Campus Services-PCGC | 15,710 | 17,433 | 19,806 | |
| 2439 Membership/Dues | 3,325 | 4,100 | 4,515 | |
| 2461 Dept Cash Shortage | 2,059 | 4,000 | 4,000 | |

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 Treasurer/Tax Collector - 10340

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2481 PC Acquisition | 503 | | 49,000 | |
| 2511 Printing | 33,265 | 55,350 | 55,300 | |
| 2522 Other Supplies | 22,976 | 9,000 | 9,000 | |
| 2523 Office Supplies & Exp | 33,054 | 42,000 | 42,000 | |
| 2524 Postage | 118,664 | 158,130 | 160,000 | |
| 2555 Prof/Spec Svcs - Purchased | 42,190 | 90,885 | 48,000 | |
| 2556 Prof/Spec Svcs - County | 2,641 | 2,797 | 2,471 | |
| 2568 MIS - Services | 107,058 | 115,382 | 115,651 | |
| 2570 Media / Video Services | 68 | 150 | 200 | |
| 2701 Publications & Legal Notices | 41,928 | 65,900 | 65,900 | |
| 2709 Countywide System Charges | 18,927 | 54,649 | 55,794 | |
| 2727 Rents & Leases - Bldgs & Impr | | | 930 | |
| 2838 Special Dept Expense-1099 Reportable | 58,909 | 62,180 | 65,180 | |
| 2839 Recording Fees | 55 | | | |
| 2840 Special Dept Expense | 82,694 | 150,300 | 150,300 | |
| 2844 Training | 501 | 2,025 | 3,500 | |
| 2860 Library Materials | 516 | 585 | 865 | |
| 2931 Travel & Transportation | 4,662 | 3,500 | 3,500 | |
| 2932 Mileage | 1,475 | 2,000 | 2,000 | |
| 2933 Lodging | 6,518 | 5,700 | 5,700 | |
| 2941 County Vehicle Mileage | 1,147 | 800 | 800 | |
| 2964 Meals/Food Purchases | 752 | 1,200 | 1,200 | |
| 2965 Utilities | | 39,520 | 35,574 | |
| 3542 PCTPA Admin Costs | | 1,815 | 1,815 | |
| Total Services & Supplies | \$ 738,442 | \$ 1,078,942 | \$ 1,109,553 | \$ |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ | \$ 244,772 | \$ 250,857 | \$ |
| Total Other Charges | \$ | \$ 244,772 | \$ 250,857 | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 31,811 | \$ | \$ | \$ |
| 5406 I/T-OUT Maintenance - Janitorial | 20,312 | | | |
| 5555 I/T-OUT Prof/Special Services-Purchased | 5,662 | 6,500 | 7,000 | |
| 5556 I/T-OUT Professional Services | 5,150 | 5,500 | 5,500 | |
| 5965 I/T-OUT Utilities | 31,769 | | | |
| Total Intrafund Transfers Out | \$ 94,704 | \$ 12,000 | \$ 12,500 | \$ |
| Total Expenditures / Appropriations | \$ 4,182,016 | \$ 4,964,168 | \$ 5,321,217 | \$ |
| Net Cost | \$ 1,378,487 | \$ 2,546,006 | \$ 2,367,765 | \$ |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|--|
| Fund | Placer mPower Fund - 235 |
| Subfund | Administrative Expense Fund - mPower - 100 |
| Activity | Placer mPower AB811 - 2310 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 6970 Investment Income | | 914,270 | 340,636 | |
| 8100 Assessment/Tax Collection Fees | 22,013 | 32,025 | 43,300 | |
| 8103 mPower Assessment Fees | (25,417) | | | |
| 8105 Direct Charges | 1,413,284 | 3,223,849 | 3,693,979 | |
| 8142 Recording Fees | 49,590 | 62,700 | 29,700 | |
| 8764 Miscellaneous Revenues | | | 823,436 | |
| 8790 Program Income | 909,108 | 475,000 | 225,000 | |
| Total Operating Revenues | \$ 2,368,578 | \$ 4,707,844 | \$ 5,156,051 | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 14,166 | | | |
| 1002 Salaries and Wages | 518,471 | 870,626 | 990,334 | |
| 1003 Extra Help | 62,241 | | | |
| 1004 Accr Compensated Leave | 51,199 | | | |
| 1005 Overtime & Call Back | 10,744 | 13,000 | | |
| 1010 Cafeteria Plans (Non-PERS) | 26,845 | 43,575 | 55,002 | |
| 1099 Salaries & Wages Undistributed | (4) | | | |
| 1300 P.E.R.S. | 121,449 | 212,694 | 248,415 | |
| 1301 F.I.C.A. | 46,626 | 68,169 | 75,761 | |
| 1303 Other Postemployment Benefits (OPEB) | 41,769 | 75,460 | 70,070 | |
| 1308 PERS Pension Expense | (16,731) | | | |
| 1309 OPEB Expense | (34,383) | | | |
| 1310 Employee Group Ins | 56,727 | 135,175 | 162,487 | |
| 1315 Workers Comp Insurance | 835 | 1,149 | 1,064 | |
| 1325 401 (k) Employer Match | 1,241 | 1,500 | 750 | |
| 2051 Communication Services - Telephone | 9,155 | 8,580 | 8,280 | |
| 2052 Communication Services - Mobile Devices | 736 | 780 | 780 | |
| 2140 Gen Liability Ins | 669 | 1,377 | 3,687 | |
| 2310 Employee Benefits Systems | 9,689 | 30,311 | 25,294 | |
| 2404 Maintenance Services | 80 | | | |
| 2439 Membership/Dues | 2,324 | 11,000 | 4,500 | |
| 2481 PC Acquisition | 2,786 | 3,600 | 16,000 | |
| 2508 Collection Charges | 26,810 | 32,025 | 50,000 | |
| 2511 Printing | 18,096 | 30,000 | 30,000 | |
| 2522 Other Supplies | 1,243 | | | |
| 2523 Office Supplies & Exp | 13,780 | 15,000 | 24,000 | |
| 2524 Postage | 5,798 | 500 | 500 | |
| 2555 Prof/Spec Svcs - Purchased | 510,572 | 397,000 | 687,960 | |
| 2556 Prof/Spec Svcs - County | 47,735 | 224,343 | 50,000 | |
| 2568 MIS - Services | 44,899 | 52,622 | 47,373 | |
| 2701 Publications & Legal Notices | 2,249 | 50,000 | 30,000 | |
| 2709 Countywide System Charges | 7,521 | 19,835 | 30,169 | |
| 2710 Rents & Leases - Equipment | | | 125,950 | |
| 2840 Special Dept Expense | 3,682 | 2,000 | 2,000 | |
| 2844 Training | 1,494 | 5,000 | 5,000 | |
| 2931 Travel & Transportation | 5,879 | 5,000 | 5,000 | |
| 2932 Mileage | 1,135 | 1,000 | 1,000 | |
| 2933 Lodging | 296 | | | |
| 2941 County Vehicle Mileage | 2,747 | 5,000 | 5,000 | |
| 2964 Meals/Food Purchases | 533 | 500 | 500 | |
| 3706 Intangible Assets Depreciation | 13,659 | | | |
| 3826 Bond Interest | | 2,278,502 | 2,324,055 | |
| Total Operating Expenses | \$ 1,634,762 | \$ 4,595,323 | \$ 5,080,931 | \$ |
| Operating Income (Loss) | \$ 733,816 | \$ 112,521 | \$ 75,120 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (25,860) | (95,521) | (95,120) | |
| 3826 Bond Interest | (1,895,218) | | | |
| 3838 Interest on Other L/T Debt | (5,657) | (18,000) | | |
| 3851 Interest | 36,873 | | | |
| 6950 Interest | 23,621 | 1,000 | 20,000 | |

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2017-18

| | |
|----------|--|
| Fund | Placer mPower Fund - 235 |
| Subfund | Administrative Expense Fund - mPower - 100 |
| Activity | Placer mPower AB811 - 2310 |

| Operating Detail | 2015-16 Actual | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 6970 Investment Income | 983,380 | | | |
| Total Non-Operating Revenue (Expenses) | \$ (882,861) | \$ (112,521) | \$ (75,120) | \$ |
| Income Before Capital Contributions and Transfers | \$ (149,045) | \$ | \$ | \$ |
| Change in Net Assets | \$ (149,045) | \$ | \$ | \$ |
| Net Assets - Beginning Balance | (864,869) | (1,013,913) | (1,013,913) | |
| Net Assets - Ending Balance | \$ (1,013,913) | \$ (1,013,913) | \$ (1,013,913) | \$ |

Memo:

Veterans Service Office

| VETERANS SERVICE OFFICE APPROPRIATION SUMMARY Fiscal Year 2017-18 | | | | | |
|---|-----------------------|----------------------------|-----------------------------------|-------------------------------------|-----------------|
| ADMINISTERED BY: | | VETERANS SERVICES OFFICER | | | |
| Appropriations | FY 2015-16 Actuals | FY 2016-17 Est / Actual | FY 2017-18 Requested Budget | FY 2017-18 Recommended Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Advocacy | | 64,217 | 70,258 | 59,133 | |
| College Fee Waiver Program | | 64,217 | 70,258 | 59,133 | |
| Public Events | | 64,097 | 70,258 | 59,133 | |
| VA Compensation and VA non-Service Connected Pension | | 454,266 | 491,800 | 413,930 | |
| 53650 Veterans Service Officer | 545,795 | 646,797 | 702,574 | 591,329 | -8.58% |
| TOTAL ALL FUNDS | 545,795 | 646,797 | 702,574 | 591,329 | -8.58% |

| FUNDED POSITIONS | | | | | |
|------------------------------------|----------|----------|----------|----------|--------------|
| 100-53650 Veterans Service Officer | 4 | 4 | 4 | 4 | |
| TOTAL FUNDED POSITIONS | 4 | 4 | 4 | 4 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 4 | 4 | 4 | 4 | 0.00% |

Mission Statement

The Veterans Service Office works in association with other government agencies to advocate for veterans' rights and identify, apply for, and retain benefits and services for veterans and their families.



53650 - VETERANS SERVICES

Health and Human Support System

Purpose: The County's Veterans Service Office assists every veteran of the United States, as well as their dependents and survivors, in presenting and pursuing such claims as they may have against the United States. The County's Veterans Service Officer and all accredited staff also assists in establishing veterans, dependents, and survivors' rights to any privilege, preference, care, or compensation provided for by the laws and regulations of the United States, the State of California, or any local jurisdiction.

FY 2017-18 Highlights: Continue to explore service delivery to veterans in our community. Continue to advocate for maintaining and improving veteran benefits at the State and Federal Level. Improve service delivery model to ensure more technically savvy veterans can locate information and access their benefits.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS – VETERANS SERVICES

VA Compensation and VA non-Service Connected Pension - Continue to pursue and maintain benefits for veterans. Last fiscal year, staff of the veteran service office, two claims representatives and one support staff completed almost 800 work load units, for over \$3.5 million in retroactive payments and over \$500,000 in new monthly benefits.

Program Cost: \$413,930

College Fee Waiver Program - Continue to educate our veterans and their families about this benefit. It allows a service connected veteran to waive some fees at California Community Colleges, California State University's, and University of California schools. Last fiscal year, we completed 386 fee waivers for a savings to the student families totaling over \$1,600,000.

Program Cost: \$59,133

Public Events - Improve outreach event participation. Last fiscal year staffed over a dozen events speaking to well over 1,000 potential claimants.

Program Cost: \$59,133

Advocacy - Continue and improve advocacy at the Local, State and Federal levels to ensure policy makers understand our veteran community. This will ensure all who serve, are cared for, as well as understanding the hardship and needs of their families, by telling their stories to the policy makers in an effort to ensure veterans and their families are not forgotten.

Program Cost: \$59,133

Budget Unit **General Fund - 100**
 Function
 Activity **Veterans Service Officer - 53650**

| Detail by Revenue Category and Expenditure Object | 2015-16 Final Actuals | 2016-17 Estimated | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Licenses, Permits & Franchises | | | | |
| 6771 Other Licenses & Permits | \$ | \$ | 16,132 | \$ 12,000 |
| Total Licenses, Permits & Franchises | \$ | \$ | 16,132 | \$ 12,000 |
| Intergovernmental Revenue | | | | |
| 7201 State Aid - Medi-Cal Cost Avoidance | \$ | 50,303 | \$ 20,000 | \$ 10,000 |
| 7204 State Aid Veterans Affairs | | 47,016 | 85,000 | 100,000 |
| Total Intergovernmental Revenue | \$ | 97,319 | \$ 105,000 | \$ 110,000 |
| Total Revenue | \$ | 97,319 | \$ 121,132 | \$ 122,000 |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ | 206,926 | \$ 237,594 | \$ 249,459 |
| 1003 Extra Help | | 24,696 | 24,693 | 24,692 |
| 1005 Overtime & Call Back | | 158 | | |
| 1010 Cafeteria Plans (Non-PERS) | | 9,172 | 10,256 | 10,850 |
| 1011 Salary Savings | | | (8,256) | (8,257) |
| 1300 P.E.R.S. | | 46,491 | 47,860 | 59,579 |
| 1301 F.I.C.A. | | 18,111 | 17,248 | 20,923 |
| 1303 Other Postemployment Benefits (OPEB) | | 20,996 | 21,560 | 21,560 |
| 1310 Employee Group Ins | | 32,202 | 34,406 | 34,492 |
| 1315 Workers Comp Insurance | | 512 | 251 | 587 |
| 1320 Retired Employee Grp Ins | | 16,308 | 16,902 | 17,901 |
| 1325 401 (k) Employer Match | | 798 | | 750 |
| Total Salaries & Benefits | \$ | 376,370 | \$ 402,514 | \$ 432,536 |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ | 13,083 | \$ 8,500 | \$ 9,900 |
| 2052 Communication Services - Mobile Devices | | 176 | 2,000 | 2,000 |
| 2140 Gen Liability Ins | | 714 | 810 | 772 |
| 2310 Employee Benefits Systems | | 5,537 | 6,407 | 5,951 |
| 2404 Maintenance Services | | | 2,117 | 3,200 |
| 2406 Maintenance - Janitorial | | | | 1,721 |
| 2439 Membership/Dues | | 540 | 2,400 | 2,400 |
| 2481 PC Acquisition | | 1,162 | | |
| 2511 Printing | | 8,268 | 2,000 | 2,000 |
| 2521 Operating Supplies | | 552 | 1,000 | |
| 2523 Office Supplies & Exp | | 13,902 | 3,000 | 4,000 |
| 2524 Postage | | 5,075 | 1,850 | 3,957 |
| 2554 Commissioner's Fees | | 2,040 | 15,060 | 15,060 |
| 2568 MIS - Services | | 27,755 | 28,102 | 40,751 |
| 2709 Countywide System Charges | | 2,394 | 1,848 | 2,597 |
| 2727 Rents & Leases - Bldgs & Impr | | 53,356 | 45,095 | 45,097 |
| 2840 Special Dept Expense | | 3,561 | | |
| 2844 Training | | 850 | 3,000 | 3,000 |
| 2931 Travel & Transportation | | 1,217 | 4,000 | 4,000 |
| 2932 Mileage | | 1,723 | 2,000 | 2,000 |
| 2933 Lodging | | 2,811 | 3,000 | 3,000 |
| 2964 Meals/Food Purchases | | 453 | 2,135 | 2,137 |
| 2965 Utilities | | 265 | | 4,750 |
| Total Services & Supplies | \$ | 145,434 | \$ 134,324 | \$ 158,293 |
| Other Charges | | | | |
| 3551 Transfer Out A-87 Costs | \$ | 21,707 | \$ 109,459 | \$ |
| Total Other Charges | \$ | 21,707 | \$ 109,459 | \$ |
| Intrafund Transfers Out | | | | |
| 5291 I/T-OUT Maintenance - Computer Equipment | \$ | | \$ 500 | \$ 500 |
| 5404 I/T-OUT Maintenance - Services | | 1,031 | | |
| 5556 I/T-OUT Professional Services | | 1,250 | | |
| Total Intrafund Transfers Out | \$ | 2,281 | \$ 500 | \$ 500 |
| Total Expenditures / Appropriations | \$ | 545,792 | \$ 537,338 | \$ 591,329 |
| Net Cost | \$ | 448,473 | \$ 416,206 | \$ 469,329 |

Glossary & Index



LADIES BASKETBALL TEAM, ROCKLIN, 1913

BASKETBALL TEAM - ROCKLIN, CAL.

Glossary

A-87

The cost allocation plan that identifies “central support” service costs and assigns them to the “direct service” departments that use them. For example, the cost of central payroll services are allocated to all departments with employees. A State-approved A-87 plan must be in place before the County can receive federal and state cost reimbursements.

Accrual

A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ADC

Acronym for Actuarially Determined Contribution.

Appropriation

Spending authority to incur expenditures or obligations for specific purposes. Note: An appropriation is typically authorized on a fiscal year timeline when referring to a budget. See also “Budget Unit”.

Arbitrage

The practice of taking advantage of the price difference between two or more markets.

ARC

Acronym for Annual Required Contribution.

Assessed Valuation

A valuation set upon real estate or other property for government as a basis for levying taxes.

Available Financing

The means of financing a budget: revenues, available fund balance carryover, and cancelled reserves.

Available Fund Balance

The amount of assets and revenues at the end of a fiscal year that is not already designated for a specific appropriated purpose. See also “Fund Balance.”

Balanced Budget

Available fund balance, reductions to obligated fund balance plus financing sources (revenue) as equal to financing uses (expenditures) plus increases to obligated fund balance for the year.

Bond

A fixed obligation to pay that is issued by a corporation or government entity to investors. Bonds are used to raise cash for operational or infrastructure projects. Bonds usually include a periodic coupon payment, and are paid off as of a specific maturity date.

Budget

An estimated spending and financing plan reflecting an organizations priorities for a given period of time, usually one year.

CAFR

Acronym for Comprehensive Annual Financial Report.

CALPERS

Acronym for California Public Employees Retirement System.

CDRA

Acronym for Community Development Resource Agency.

Glossary (Cont.)

CEO

Acronym for County Executive Officer / County Executive Office.

CERBT

Acronym for California Employers Retiree Benefits Trust.

CFFP

Acronym for Capital Facilities Financing Plan.

Contingencies

A set-aside of funds to meet unforeseen expenditures. See also "Reserve."

COP

Acronym for Certificate of Participation.

County Funds

Operating or governmental funds of the County and Special Districts that account for expenditures and revenues consistent with the fund's purpose.

Countywide Programs

Programs that benefit all areas of the County, both within city limits and in the unincorporated area, such as child protective services, assessor, treasurer – tax collector.

Department

A group of related programs and activities aimed at accomplishing a major service, or line of business, that are either under the direction of the Board of Supervisors or a public elected official.

Depreciation

The decrease in value of assets, and the allocation of the cost of assets to periods in which the assets are used.

Encumbrance

An obligation of committed funds that can only be used for a specified purpose, such as funds to pay for services rendered in a contract. Encumbrances can cross multiple fiscal years and impact available fund balance.

Enterprise Fund

A fund to account specifically for services that are self-supported by charging its users for the operation and maintenance of the programs. Example: Placer County Transit Fund and Environmental Utilities.

Expenditure

A charge incurred for the provision of services or operation of government that requires an offsetting funding mechanism.

Expenditure Transfer

A transfer of cost from or to one department to another within the same or different fund.

FERC

Acronym for Federal Energy Regulation Committee.

Final Budget

The Board of Supervisors adopted spending plan for a fiscal year. In Placer County, the Board of Supervisors is responsible for approving a final budget by September 30 each year.

Glossary (Cont.)

Fiscal Year

Budgetary timeframe identifying the period for which the County's spending plan is applicable. In Placer County the fiscal year is July 1 to June 30.

Fixed Asset

A tangible long-term item such as land, buildings and equipment of over \$5,000 in value.

Fund

A fiscal mechanism to capture specific or similar expenditures and revenues in a common place for ease of accounting transactions. Example: Library Fund.

Fund Balance

The amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures for that same period.

FY

Acronym for Fiscal Year.

GASB

Acronym for Governmental Accounting Standards Board.

General Fund

The primary countywide fund that receives discretionary and restricted revenues for the general purpose or statutorily required operational expenditures of government.

GFOA

Acronym for Government Finance Officers Association.

Governmental Fund

Fund through which most governmental functions are accounted for. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities-except those accounted for in proprietary funds-are accounted for through governmental funds (general, special revenue, capital projects, debt service, and permanent funds). This fund is often tax-supported revenue.

Internal Service Fund

A fund to account specifically for services that are self-supported within the County by charging its own departments for the operation and maintenance of other department programs. Example: Central Services and the Auto Fleet.

Major Fund

A fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for the fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Master Fixed Asset List

A list of all new fixed assets and their costs approved in the budget for the upcoming fiscal year.

MFP

Acronym for Middle Fork Project.

Mission

A clear, concise statement of purpose for the entire organization and focuses on the broad, yet distinct outcomes/results the organization achieves for its customers. Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.

Glossary (Cont.)

Modified Accrual

The method of accounting used by all Governmental Funds to recognize revenues and expenditures in the accounting period in which they become available and measurable or when the liability is incurred. However, principal and interest on general long-term debt is recognized when due. Placer County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds.

Net County Cost

The portion of spending authority that is funded from general purpose revenues or available fund balance rather than direct revenues, such as fees, grants, or reimbursements that directly offset expenditures.

Non-Major Fund

A fund whose revenues, expenditures/expenses, assets or liabilities are less than 10 percent of the total for the fund category (governmental or enterprise) and less than 5 percent of the aggregate of all governmental and enterprise funds in total.

Object Level 1, 2, or 3

Expense or revenue classifications prescribed by the State Controller's Office to categorically capture similar types of accounting or budget activities.

OPEB

Acronym for Other Post-Employee Benefits.

Other Charges

A payment to an agency, institution, or person outside the county government. Example: "Aid to Indigents."

PBB

Acronym for Priority-Based Budgeting.

Priority-Based Budgeting

A method of budgeting that links the distribution of resources to county priorities and programs.

Program

A defined set of activities that have a common purpose, intended result or target population.

Proposed Budget

The interim spending plan for County departments that guide the establishment of the Final Budget revenues and expenditures for the upcoming fiscal year.

Public Safety Fund

The fund that receives restricted and general funding specifically for the purposes of supporting programs and operational costs aimed at providing public safety for the County and surrounding communities. Departments include: Sheriff, District Attorney, and Probation.

Real Property

Land and its affixed structures.

Reserve

A set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.

Revenue

Funds received through various mechanisms to finance county expenditures, operations and services.

Glossary (Cont.)

RPTTF

Acronym for Redevelopment Property Tax Trust Fund.

Schedule

A non-narrative, summary presentation of various budgetary data such as expenditures, revenues, reserves, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Sections 29000 et seq.) and the State Controller.

Schedule 1

A fund-level summary of all funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each type of fund.

Schedule 2

A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.

Schedule 3

A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. Used only at Final Budget.

Schedule 4

A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.

Schedule 5

A general summary of all revenues in the budget by source (e.g., taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.

Schedule 6

A detailed listing of all revenues in the budget, by individual object level 3, general source description and fund, for the budget fiscal year and two previous fiscal years.

Schedule 7

A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) in the budget, by function (e.g. public protection, health and sanitation, public assistance, etc.) and by fund, for the budget fiscal year and two previous fiscal years.

Schedule 8

A detailed summary of expenditures by budget appropriation, grouped together and subtotaled by function and activity.

Schedule 9

A detailed listing of expenditure and revenue object level 3's for each appropriation in the operating funds.

Schedule 10 / 11

A detailed listing of expenditure and revenue object level 3's for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), similar to a Schedule 9 for operating fund appropriations.

Schedule 12

A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.

Glossary (Cont.)

Schedule 13

A summary analysis of each Special District funds' balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.

Schedule 14

A detailed listing, for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.

Schedule 15

A detailed listing of revenue and expenditure object level 3's for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

Secured Taxes

Taxes levied on real properties in the county which are "secured" by liens on the properties. Example: Residential Property Taxes.

Special District

An entity of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

Strategic Plan

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

Tax Levy

The amount of tax dollars billed to taxpayers based on the tax rate applied to the assessed value.

TEFRA

Acronym for Tax Equity and Fiscal Reform Act.

TOT

Acronym for Transient Occupancy Tax.

Unincorporated Area

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

Unsecured Tax

Taxes levied on personal business or luxury properties in the county which are not secured by liens on the properties, such as equipment and boats that are not affixed to the property.

Alphabetical Index of Appropriations

| Appropriation Title | Fund | Appropriation # | Narrative Page # | Budget Detail Page # |
|--|-------------|------------------------|-------------------------|-----------------------------|
| Administrative Services | 100 | 11210 | 121 | 126 |
| Adult System of Care / Mental Health Services | 100 | 42930 | 269 | 282 |
| Agricultural Commissioner / Sealer of Weights and Measures | 100 | 22210 | 136 | 139 |
| Animal Services | 100 | 22390 | 258 | 285 |
| Appropriation for Contingencies - General Fund | 100 | 09992 | 222 | 226 |
| Assessor | 100 | 10370 | 143 | 147 |
| Auditor-Controller | 100 | 10250 | 149 | 152 |
| Automated Mobile and Fixed Fingerprint | 111 | 21960 | 406 | 420 |
| Board of Supervisors | 100 | 10010 | 199 | 206 |
| Building Inspection | 100 | 22220 | 166 | 177 |
| Building Maintenance | 250 | 02650 | 348 | 354 / 378 |
| Capital Improvements | 140 | 10780 | 342 | 373 |
| Capital Improvements Project List | 140 | 10780 | 375 | N/A |
| Central Services | 250/305 | 06380 | 124 | 128 |
| Child Support Services | 100 | 21720 | 155 | 159 |
| Children's System of Care | 100 | 42970 | 272 | 287 |
| Clerk of the Board of Supervisors | 100 | 10020 | 199 | 208 |
| Client and Program Aid | 100 | 53020 | 276 | 290 |
| Community and Agency Support | 100 | 10070 | 223 | 228 |
| Community Development Resource Agency | 100 | 22240 | 164 | 173 |
| Community Revitalization Fund | 104 | 22770 | 172 | 181 |
| Contribution to Facilities & Infrastructure | 100 | 10790 | 222 | 229 |
| Contribution to Other Debt Service | 100 | 89350 | 224 | 230 |
| Contribution to Public Safety | 100 | 21700 | 224 | 231 |
| Correctional Food Services | 250/300 | 02030 | 333 | 350 |
| County Clerk-Recorder-Registrar of Voters | 100 | 22300 | 183 | 186 |
| County Counsel | 100 | 10450 | 189 | 193 |
| County Executive Office | 100 | 10040 | 197 | 204 |
| Countywide Radio Project | 250/101 | 06246 | 225 | 240 |
| Countywide Systems | 250/104 | 06240 | 225 | 239 |
| Criminal Justice CEO - Public Safety Fund | 110 | 01102 | 224 | 234 |
| Criminal Justice Other Programs | 100 | 21480 | 222 | 232 |
| Debt Service | 190 | 89360 | 225 | 238 |
| Dental & Vision Insurance | 270/850 | 02850 | 306 | 311 |
| Disaster Response and Recovery | 100 | 22350 | 202 | 210 |
| District Attorney | 110 | 21710 | 241 | 244 |
| Eastern Regional Landfill | 220/400 | 02890 | 344 | 380 |
| Economic Development | 100 | 11120 | 200 | 211 |
| Emergency Services | 100 | 22310 | 201 | 213 |
| Employee Benefits - Internal Service Fund | 250/150 | 02150 | 305 | 309 |
| Engineering and Surveying (CDRA) | 100 | 11400 | 168 | 175 |

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| Appropriation Title | Fund | Appropriation # | Narrative Page # | Budget Detail Page # |
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| Engineering and Transportation (DPWF) | 120 | 11320 | 341 | 365 |
| Road Construction Project List | 120 | 11320 | 368 | N/A |
| Environmental Health | 100 | 42820 | 265 | 291 |
| Environmental Utilities | 260/800 | 06280 | 347 | 381 |
| Facilities Administration | 100 | 11250 | 337 | 350 |
| Farm Advisor | 100 | 64100 | 247 | 251 |
| Fire Protection Fund | 170 | 22160 | 202 | 216 |
| Fish and Game | 130 | 22370 | 137 | 141 |
| Fleet Operations | 250/200 | 06300 | 346 | 383 |
| General Liability Insurance | 270/800 | 09800 | 202 | 218 |
| Health & Human Services Administration | 100 | 42000 | 260 | 280 |
| Housing Authority | 103 | 53010 | 279 | 301 |
| Human Resources | 100 | 10500 | 304 | 307 |
| Human Services | 100 | 53070 | 277 | 294 |
| Information Techonology | 250/110 | 02110 | 123 | 130 |
| Kings Beach Center | 220/200 | 02200 | 345 | 385 |
| Lake Tahoe Tourism and Promotions | 145 | 10850 | 224 | 236 |
| Library | 160 | 64010 | 315 | 318 |
| Low and Moderate Income Housing Asset Fund | 106 | 32560 | 172 | 182 |
| Medical Clinics | 100 | 42950 | NA | 296 |
| mPOWER | 235/100 | 02310 | 427 | 430 |
| Museums | 100 | 74300 | 340 | 360 |
| NPDES | 100 | 11410 | 337 | 356 |
| Open Space | 150 | 22400 | 224 | 237 |
| Organizational Development | 100 | 12000 | N/A | 215 |
| Parks and Grounds Maintenance | 100 | 74250 | 339 | 358 |
| Placer County Government Center Campus | 250/250 | 02500 | 348 | 386 |
| Placer County Transit | 210/100 | 06000 | 343 | 387 |
| Placer Regional Auto Theft Task Force | 111 | 21970 | 407 | 421 |
| Planning | 100 | 22330 | 170 | 179 |
| Probation Office | 110 | 22050 | 321 | 330 |
| Property Management | 100 | 10670 | 338 | 362 |
| Public Health | 100 | 42760 | 260 | 298 |
| Public Works Administration | 100 | 11280 | 348 | 352 |
| Road Maintenance | 120 | 32600 | 342 | 370 |
| Sheriff Administration and Support | 110 | 21930 | 398 | 408 |
| Sheriff Auburn / South Placer Support Services | 110 | 21950 | 398 | 410 |
| Sheriff Corrections and Detention | 110 | 22000 | 401 | 412 |
| Sheriff Grant Program | 110 | 21780 | 400 | 414 |
| Sheriff Protection and Prevention | 110 | 21800 | 403 | 416 |
| Sheriff Tahoe Operations | 110 | 21790 | 405 | 418 |

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| Solid Waste Management | 220/450 | 04500 | 345 | 391 |
| Special Aviation | 107 | 32760 | 340 | 364 |
| Tahoe Area Regional Transit (TART) | 210/120 | 06020 | 344 | 389 |
| Telecommunication Services | 250/100 | 02100 | 122 | 132 |
| Treasurer-Tax Collector | 100 | 10340 | 425 | 428 |
| Unemployment Insurance | 270/500 | 06220 | 306 | 312 |
| Veterans Service Office | 100 | 53650 | 433 | 435 |
| Workers Compensation Insurance | 270/810 | 09810 | 306 | 313 |

