

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

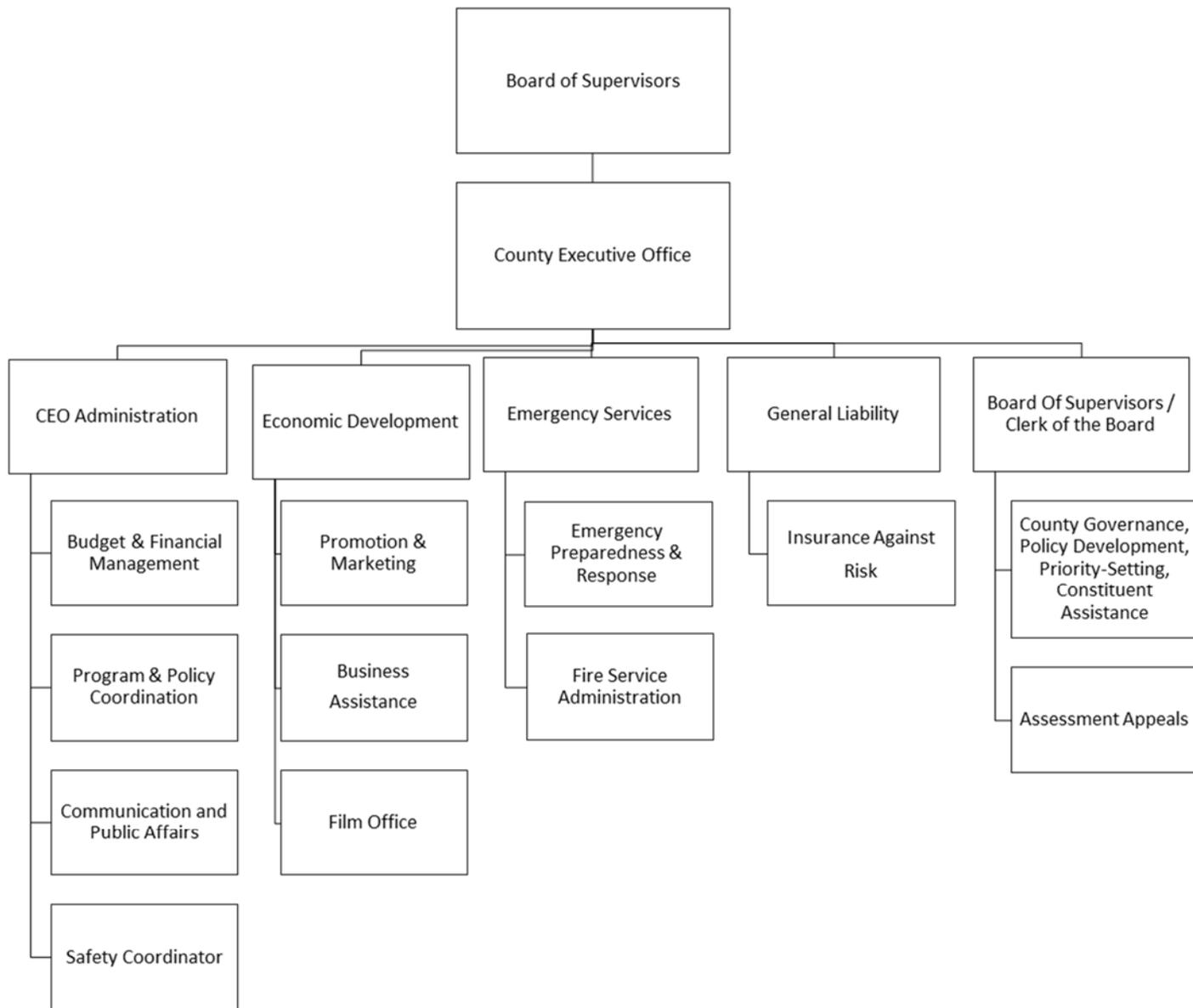
FUNDED POSITIONS					
100-10010 Board of Supervisors	11	11	10	10	
100-10020 Clerk of the Board	6	6	5	5	
100-10040 County Executive Office	31	42	47	44	
100-11120 Economic Development	4	4	7	6	
100-22310 Emergency Services	5	5	6	5	
270-09800 Gen Liability Insurance	6	4	5	4	
TOTAL FUNDED POSITIONS	63	72	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
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Budget and Financial Management - Optimize and allocate resources in the most effective manner through development of long term fiscal policies, the annual budget and application of sound financial practices.

Program Cost: \$3,202,594

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
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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	

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	\$

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	\$