



MEMORANDUM
OFFICE OF THE
COUNTY EXECUTIVE
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: David Boesch, County Executive Officer
By: Andy Heath, Deputy County Executive Officer

DATE: June 3, 2014

SUBJECT: Adoption of the FY 2014-15 Proposed Budget

Action Requested

The Board is requested to take the following actions:

1. Adopt the FY 2014-15 Proposed Budget and accept the FY 2014-15 Multi-Year Capital Plan.
2. Adopt the FY 2014-15 Proposed Budgets for Lighting Districts, County Service Area Zones (CSAs), and Sewer Maintenance Districts governed by your Board.
3. Introduction of an ordinance amending the personnel allocations of various departments to reflect position changes approved for the FY 2014-15 Proposed Budget.
4. Approve purchase of equipment on the Master Fixed Asset List.
5. Adopt a resolution approving revisions to the Budget and Financial Policy.
6. Designate unassigned carryover fund balance from FY 2013-14 for the following purposes:
 - a. General Fund reserves pursuant to Budget and Financial Policy;
 - b. Infrastructure priorities pursuant to Budget and Financial Policy;
 - c. Other one-time or Board identified priorities for FY 2014-15.
7. Conduct a Program Inventory presentation by departments and provide feedback and direction to staff on preparation of the FY 2014-15 Final Budget.

Background

Role and Purpose of the County Budget

The annual Proposed Budget represents the County's legal authority to spend, provides a guide to county programs and services for next year and sets the stage for long-term sustainability of County operations. The Budget is considered "balanced" when financing uses (expenditures) and provisions to reserves are equal to available funding (revenues, cancelled reserves, and fund balance carryovers). The Proposed Budget serves as the interim spending plan for the upcoming fiscal year, beginning July 1, 2014, until the Final Budget is adopted by the Board of Supervisors in September.

Executive Summary

The FY 2014-15 Proposed Budget is balanced and continues to provide core services to our constituents and meet important obligations to the Placer County community. In addition, the Proposed Budget uses realistic and probable revenue estimates, and maintains appropriate reserves and contingencies. Unanticipated revenues received, changes to carryover fund balances, and other technical revisions following adoption of the Proposed Budget will be brought to the Board for consideration with the Final Budget in September. Finally, the FY 2014-15 Proposed Budget transparently and more accurately aligns costs of delivering the array of countywide programs and services to departments as a means to continue the phased transition towards a priority based budgeting concept.

The economy continues to modestly improve in the wake of the "Great Recession." Property Tax, the County's largest discretionary revenue source, continues to increase due to the recovery in property values. Targeted revenue sources in some departments continue to improve, primarily Public Safety and Health and Human Services. Due to the continued steady hand of the Board and the ongoing commitment of departments to deliver the most cost effective services, Placer County is favorably positioned relative to the modestly improving economy.

The Proposed Budget meets our immediate locally-driven challenges in addition to preparing to the greatest degree possible for the years ahead. The Proposed Budget maintains operations and provides for the phased opening of the South Placer Adult Correctional Facility in June 2014. As we look ahead, we are well positioned to respond to ongoing challenges. Our success is tied to our continued resolve to balance long-term fiscal integrity with the strategic distribution of limited resources that address operational and service needs. This includes adapting to anticipated changes in revenues and cost drivers, and leveraging resources to best meet priorities of our residents.

The Proposed Budget also continues to build upon the effort to increase both the usefulness and transparency of fiscal and programmatic information presented in the budget document. In recognition of this effort, the County received the Government Finance Officers Association "Distinguished Budget Presentation Award" for the FY 2013-14 Proposed Budget published last year. This award, which is the first budget-related award received by the County, requires the publishing of a budget document that includes comprehensive program criteria as a policy document, an operations guide, a financial plan and a communications device.

Accomplishments

The FY 2014-15 Proposed Budget comes as I complete my second year as County Executive Officer. I continue to marvel at the dedication that the Board, employees, and residents bring to Placer County. As I reflect back on the year, I'd like to highlight a few significant accomplishments:

- ✓ *Focus on Priorities and Communication:* A key ingredient to establishing public and employee trust is clear communication about our priorities and how we intend to achieve them. Throughout this past year, we have focused on the identification and communication of County priorities, fostering an open dialogue among Board members, Department Heads, county employees, and the residents and businesses we serve. This model will continue to grow and shape our culture of engagement and innovation in the way we do business. Paramount is the integration of accountability directly connected to priorities, transparency, and meaningful results for the community.

- ✓ *Phased Opening of South Placer Adult Correctional Facility:* Ensuring the safety of our residents is a core function of the County. With the completion of the South Placer Adult Correctional Facility, the County has a great opportunity to begin transitioning from our antiquated 1940s facility in Auburn to a more modern facility co-located with other criminal justice functions. The transition will provide for an 80-bed increase in capacity to accommodate 2011 public safety realignment (known as AB 109) impacts on the inmate population.
- ✓ *Upgraded County Issuer Credit Rating:* The ability for the County to secure debt financing at a comparatively low borrowing cost in a competitive market is highly dependent on the issuer credit rating assigned by an independent rating agency. In March 2014, an effort led by the Treasurer Tax Collector, Auditor Controller and County Executive Offices enabled the County to receive an upgrade by Standard and Poor's of its Issuer Credit Rating to "AA+" during the course of completing a cost saving refinancing for two series of outstanding Certificates of Participation. In the upgrade analysis, the County was noted for its broad and diverse economy; financial flexibility and liquidity; budgetary performance and financial management conditions; and debt and contingent liabilities profile.
- ✓ *Focus on Organizational Fiscal Health:* Long-term success for any public or private organization requires a concentrated focus on maintaining fiscal health by demonstrating how resources are managed, used and optimized. During the last year, the County has demonstrated its focus on fiscal health through continued development of a multi-year budget framework, refined alignment of all costs to applicable departments, performing budget-to-actual variance analysis, funding reserves and contingencies at policy levels, and using one-time revenue sources for one-time expenditures.
- ✓ *Infrastructure and Capital Planning and Funding:* Infrastructure and capital planning and funding is an integral component of maintaining sustainable service levels, supporting economic development, and meeting resident needs. It includes construction and maintenance of buildings, trails, bridges, roads, information technology, open space, sewer, water and other utilities and fire, each of which has its own considerations for planning and prioritizing projects. Over this past year, the County's Infrastructure and Investment Committee and newly formed Capital Projects Team have worked with departments to develop a Multi-Year Capital Plan that provides a comprehensive analysis of current and future capital and infrastructure needs. The Multi-Year Capital Plan is provided as an accompanying document to the FY 2014-15 Proposed Budget.
- ✓ *Phased Transition to Priority Based Budgeting:* Adjusting to the "new normal" of limited budgetary resources requires a well-thought-out plan for how to maximize the efficacy of competing funding allocations. Priority Based Budgeting provides a comprehensive approach to the entire organization, identifying every program and service offered, the costs for these programs and services, and ultimately allocating resources based on the relevance of each program and service towards achieving a stated priority or goal. During this past year, we have worked collaboratively with all departments towards defining programs and services provided to county constituencies in preparation for alignment of costs and expected results of said programs and services during the upcoming fiscal year.

County Executive Office Initiatives

- ✓ *Economic Development:* As the economy continues to emerge from the recession, the County is partnering with local and regional efforts to promote business investment and job growth.
- ✓ *Priority Based Budgeting:* A phased implementation approach focusing on increasing public communication and transparency, and prioritizing services and programs based on results and within the sustainable level of ongoing funding and resources.
- ✓ *Employee Engagement:* Excellent and innovative service delivery relies upon employees that are highly motivated and connected with the residents and communities we proudly serve.

Transition Towards Priority Based Budgeting

Over the course of the last two budget cycles, a targeted focus has been placed on transparently communicating the status of the fiscal health of the County as a whole – critical to development of a priority based budget where resources are ultimately allocated to prioritized programs and services. Development of the FY 2014-15 Proposed Budget continues the County's phased transition towards a Priority Based Budgeting concept with a continued focus on fiscal health while introducing a "program inventory" developed by Countywide departments.

As the FY 2014-15 Proposed Budget was being developed, a concerted focus was placed on aligning all costs of delivering services to applicable departments. As a result of this effort, certain expenditures previously budgeted and allocated into cost pools (i.e. retiree health and A-87 cost allocations) have been redirected to the departments for which the costs are incurred. Alignment of costs to applicable departments and ultimately the programs and services provided by the departments is key to the successful transition to a priority based budget concept.

The program inventory, which is presented in the County Organization section of the Proposed Budget, describes the array of programs and services provided to county constituencies. As part of the FY 2014-15 Proposed Budget overview presented to the Board of Supervisors, departments will introduce a brief snapshot of their respective programs. Over the course of the upcoming fiscal year, it is anticipated that program inventories will be further refined and linked to qualitative and / or quantitative results criteria and costs, demonstrating the compelling public value and ultimately linking each program and service to County priorities.

Multi-Year Capital Plan and Finance Summary

Countywide capital infrastructure planning, investment, and maintenance are key components of the County's long-term sustainability approach. Accompanying the delivery of the FY 2014-15 Proposed Budget, the Board of Supervisors will also receive the first publication of a comprehensive Multi-year Capital Plan and Finance Summary of capital and supporting projects across countywide program functions.

Over the past two years, the Infrastructure and Investment Committee and newly formed Capital Projects Team have prioritized and made budgetary recommendations on various projects based on direction received from the Board of Supervisors. Projects focus on activities required for operational and service sustainability, and include new projects aimed at economic development, improvements to public and county facilities with programs directly serving the community. Funding for these projects is leveraged from multiple sources, including Federal, State, fees, reserves, and the General Fund.

Financial Policy Recommendations

The County Financial Policies were initially adopted in 2003 and have been revised (most recently in June 2013) 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. Introduced with the recommended Proposed Budget process this year are two additions to the County's Financial Policies – A new stand-alone Pension Policy and the Middle Fork Project Revenue Policy addition to the Budget and Financial Policy. It is requested that the Board approve the recommended policy additions, which will then be added to the Final Budget for FY 2014-15 being presented in September 2014.

Pension Policy:

During the fiscal year ending June 30, 2015, the County is required to implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Reporting for Pensions*. Under prior GASB statements, there was a close link between accounting and funding measures. That link has now been broken because the new GASB standards focus entirely on accounting measurements of pension liabilities and no longer on how employers fund the cost of benefits or calculate their annual required contribution (ARC). This is a significant change for government employers because the ARC historically served as a guide for policy makers. The other significant change is local governments will be required to reflect a net pension liability in their annual audited financial statements.

As a result of these changes, national associations are urging the adoption of local government pension policies; and, accordingly, the County's Finance Committee is recommending adoption of the attached pension policy. (Attachment 2).

Middle Fork Project Revenue Policy:

A Middle Fork Project Revenue Policy addition to the Budget and Financial Policy is proposed for the County's share of annual Middle Fork Project (MFP) net revenues. The policy proposes the establishment of an MFP Trust Fund which will be used to fund capital and infrastructure projects expenditures as designated by the Board of Supervisors. Recommended use of MFP net revenues for capital and infrastructure expenditures appropriately aligns with the highly volatile and unpredictable receipt of revenues each year.

The Middle Fork Project Revenue Policy is recommended for adoption by the County's Finance Committee. (Attachment 2).

Approach to the FY 2014-15 Proposed Budget

Essential to the planning and development process for the Proposed Budget has been the guidance, participation, and leadership of the Board. Staff worked within the Board-established County Financial Policies as well as guidance from the Board provided throughout the year. The Proposed Budget balances competing priorities to provide critical services to county residents within the available resources. Those charged with creating this document recognize that the county is in the business of efficiently providing high quality services to the public.

The Proposed Budget was developed within the multi-year budget framework directed by the Board at the March 12, 2013 meeting. The framework continues the path towards long term sustainability of operations, attempting to balance between County priorities, constrained available resources and anticipated future impacts of known significant cost drivers.

The Proposed Budget continues to build upon last year's more targeted focus on communication to County residents and businesses. Accompanying updates to the Spotlight on Critical Issues and Budget Overview chapter is a countywide inventory of programs and services and a stand-alone Multi-Year Capital Plan supplement to the budget document.

In summary, the FY 2014-15 Proposed Budget:

- ✓ Protects core operations, services, and programs.
- ✓ Continues to fund capital infrastructure projects prioritized by the Board.
- ✓ Maintains appropriate fiscal contingency and reserve levels.

Additional information about the Proposed Budget can be found in the Budget Overview and Department Chapters.

Attachments

Attachment 1 presents an overview of the Proposed Budget, including a description of each fund and significant changes from the prior fiscal year. **Attachment 2** includes revisions to the County Budget and Financial Policy. These revisions ensure alignment with changes in the County Budget Act, continue sound financial policies aligned to long-term sustainability of County operations, and provide clarity of the purpose and methodology of reserves.

Fiscal Impact

The FY 2014-15 Proposed Budget for the County's fourteen operating funds at \$569.2 million is 2.0% higher than the final budget adopted for FY 2013-14 (\$557.8 million). Similarly, the FY 2014-15 Proposed Budget for the County's two infrastructure funds at \$222.7 million is 45.0% higher than the final budget adopted for FY 2013-14 (\$153.6 million), with the majority of the increase attributed to fully budgeting anticipated costs related to the Regional Sewer Project in the upcoming year.

The FY 2014-15 Proposed Budget is balanced using realistic and probable revenue and fund balance estimates while maintaining appropriate reserves and contingencies, and includes known impacts from any related Federal and State changes. The County Charter and the County Budget Act (Government Code Sec. 29000) directs the County Executive Officer to prepare and submit an annual Proposed Budget to your Board for approval. The Proposed Budget becomes Placer County's interim spending plan until your Board conducts public hearings and adopts the Final Budget by October 2, 2014.

The FY 2014-15 Proposed Budget in its entirety is available for review at the Clerk of the Board. Additional information about the county budget can be found at the following link:
<http://www.placer.ca.gov/Departments/CEO/LatestBudgetInformation.aspx>

Attachment 1: FY 2014-15 Proposed Budget Overview

Attachment 2: Resolution to amend Budget and Financial Policy

Attachment 3: Position Allocation List for FY 2014-15, Ordinance Amending Personnel Allocations and Special Districts Budget Schedules

FY 2014-15 Proposed Budget: Overview

As displayed in Table 1, Placer County's FY 2014-15 Proposed Budget is recommended at \$792.5 million for its 14 operating and two capital and infrastructure funds. The Proposed Budget is \$71.6 million higher than FY 2013-14, an increase of 9.9%. This increase is largely driven by additional anticipated total expenditures of approximately \$69.1 million in the County's infrastructure funds, primarily as a result of budgeting for regional sewer projects approved by the Board of Supervisors in FY 2013-14. The Operating Budget, which excludes infrastructure and reserves, increases \$11.4 million (+2.0%) over FY 2013-14 primarily as a result of growth in the General Fund (+\$11.9 million or 3.1%) and the Public Safety Fund (+\$2.6 million or 1.8%). Provisions to reserves decrease by \$8.9 million as they are typically added at Final Budget after the current year is completed.

Table 1. Operating & Capital Budgets, Financing Requirements Comparison

Financing Uses & Provision for Reserves	Final Budget FY 2013-14	Proposed Budget FY 2014-15	\$ Change	% Change
Operating Budget				
General Fund (100)	\$ 381,509,209	\$ 393,369,179	\$ 11,859,970	3.1%
Housing Authority Fund (103)	2,348,037	2,412,320	64,283	2.7%
Community Revitalization Fund (104)	477,300	377,300	(100,000)	-21.0%
Low & Moderate Income Housing Asset Fund (106)	2,271,605	2,316,403	44,798	N/A
Special Aviation Fund (107)	42,541	12,500	(30,041)	-70.6%
Public Safety Fund (110)	146,444,761	149,010,901	2,566,140	1.8%
DMV Special Collections Fund (111)	1,869,192	1,098,881	(770,311)	-41.2%
Gold Country Tourism & Promotion (115)	207,339	193,512	(13,827)	-6.7%
Fish & Game Fund (130)	10,752	10,986	234	2.2%
Tahoe Tourism & Promotion (145)	7,671,732	6,725,000	(946,732)	-12.3%
Open Space Fund (150)	745,080	420,080	(325,000)	-43.6%
County Library Fund (160)	6,295,813	5,838,470	(457,343)	-7.3%
Fire Control Fund (170)	3,574,072	3,218,172	(355,900)	-10.0%
Debt Service Fund (190)	4,347,027	4,169,821	(177,206)	-4.1%
Subtotal Operating Funds	\$ 557,814,460	\$ 569,173,525	\$ 11,359,065	2.0%
Infrastructure Budget				
Capital Projects Fund (140)	\$ 72,641,795	\$ 155,379,791	\$ 82,737,996	113.9%
Public Ways & Facilities Fund (120)	80,927,157	67,305,762	(13,621,395)	-16.8%
Subtotal Infrastructure Funds	\$ 153,568,952	\$ 222,685,553	\$ 69,116,601	45.0%
Total Financing Uses:	\$ 711,383,412	\$ 791,859,078	\$ 80,475,666	11.3%
Provision to reserves	\$ 9,465,930	\$ 606,493	\$ (8,859,437)	-93.6%
Total Financing Requirements:	\$ 720,849,342	\$ 792,465,571	\$ 71,616,229	9.9%

Sources and Uses of Funds

The FY 2014-15 Proposed Budget includes the following:

- \$755.4 million in total revenues, representing an increase of \$94.3 million (14.3%) as compared to the FY 2013-14 Final Budget. This includes \$367.4 million in *General Fund* revenues which are used to support the vast majority of county operations, \$143.7 million in *Public Safety Fund* revenues, \$67.9 million in *Road Fund* revenues, \$152.6 million in *Capital Project Fund* revenues, and \$23.8 million in other revenues. The increase in revenues is

largely a result of additional budgeted capital funding sources required for regional sewer-related infrastructure projects. Anticipated decreased federal aid funding sources in the Road Fund are offset by nominal increases in both the General Fund and Public Safety Funds as a result of modestly improving discretionary revenue sources.

- \$37.1 million in fund balance carryover of which \$25.8 million is *General Fund*. Fund balance carryover is the result of current year expenditure savings, or deferral of costs or projects into the next year, as well as additional revenue received in FY 2013-14. As such, a portion of fund balance remains committed for specific purposes as costs transfer from FY 2013-14 to FY 2014-15 so is therefore not available for general purposes.

Overall revenues anticipated in the Proposed Budget for FY 2014-15 highlight a continued gradual improvement in the economy. They reflect a welcome change in revenue received by and available to the County when planning to provide important services to our residents.

Table 2. Year-To-Year Financing Source Comparison

Description	Final Budget FY 2013-14	Proposed Budget FY 2014-15	% Change
General Fund Revenue	\$ 358,775,964	\$ 367,365,417	2.4%
Public Safety Fund Revenue	138,487,691	143,717,105	3.8%
Road Fund Revenue	80,442,190	67,912,255	-15.6%
Other Operating Fund Revenue	24,785,777	23,823,287	-3.9%
Capital Project Fund Revenue	58,621,491	152,552,757	160.2%
Total Revenue:	661,113,113	755,370,821	14.3%
Fund Balances & Cancelled Reserves	59,736,229	37,094,750	-37.9%
Total Financing Sources:	\$ 720,849,342	\$ 792,465,571	9.9%

Departments submitted FY 2014-15 net budget requests totaling \$4.4 million above the recommended Proposed Budget. Department budget requests were evaluated consistent with the multi-year budget framework and drive towards long term sustainability of operations. Requests were prioritized based upon criteria including maintaining base service levels, mandated or high priority of the Board, one-time versus ongoing cost implications, and documented benefits to residents. Many requests had significant merit; however, were held for future consideration and long-term alignment to a sustainable, flexible operation that can best deliver services to residents. Recommended financing uses are highlighted by fund in Table 3 on the following page.

Table 3. Year-To-Year Financing Uses Comparison

Description	Final Budget FY 2013-14	Proposed Budget FY 2014-15	% Change
General Fund Expenditures	\$ 381,509,209	\$ 393,369,179	3.1%
Public Safety Fund Expenditures	146,444,761	149,010,901	1.8%
Road Fund Expenditures	80,927,157	67,305,762	-16.8%
Other Operating Fund Expenditures	29,860,490	26,793,445	-10.3%
Capital Project Fund Expenditures	72,641,795	155,379,791	113.9%
Total Expenditures:	711,383,412	791,859,078	11.3%
Provision to Reserves	9,465,930	606,493	-93.6%
Total Financing Uses:	\$ 720,849,342	\$ 792,465,571	9.9%

County Workforce

As a service driven provider, salary and benefits costs remain the largest expenditure category in the county budget, representing \$302.8 million (38.2%) of the \$792.5 million budget. The Proposed Budget includes 2,516 funded positions, an increase of 13 over FY 2013-14. This net increase is primarily due to State and Federal mandated workload in Health and Human Services largely funded by State sources, increased building and planning workload including support in the Lake Tahoe area, and other priorities offset by fee-based revenues.

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”¹ 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, facility services 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
- Facility Services
- Farm Advisor
- Health and Human Services
- Personnel
- Public Works
- Treasurer - Tax Collector

The FY 2014-15 *General Fund* is recommended at \$393.4 million, an \$11.9 million or 3.1% increase from FY 2013-14. The growth highlights a continued gradual economic recovery and continuing State program expansions that increase County service responsibility. 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

¹ 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.

discretionary revenue to cover well over one-half of cost increases, on average, for *General Fund* and *Public Safety Fund* departments. This approach provides limited discretionary revenue increases to departments as a means towards maintaining a sustainable budgetary model consistent with the multi-year budget framework.

General Fund support to public safety is maintained at approximately 47% of total discretionary revenues, resulting in a \$3.5 million increase compared to FY 2013-14. Federal and State revenues largely offset cost increases of approximately \$3.4 million in Adult and Children Systems of Care, while \$1.0 million in State-mandated foster care expansion is funded 20% by the County General Fund. Recommended one-time *General Fund* costs include \$525,000 to support the Placer County Conservation Plan (PCCP), a longstanding Board priority, as well as updates to the Sunset Industrial Area (SIA) Plan and Tahoe Basin Community Plan totaling approximately \$800,000.

Financing Requirements

	Estimated Financing Uses	Increases to Committed Fund Balance	Total Financing Requirements
General Fund	393,369,179	-	393,369,179

The *General Fund* contribution to capital projects is proposed at \$4.5 million to fund Board-prioritized capital projects as recommended to the Board in the Multi-Year Capital Plan. A *General Fund* contribution to the *Public Ways and Facilities Fund* remains unchanged from FY 2013-14 at \$3.8 million. Finally, the *General Fund* contribution to Public Safety departments of Sheriff, Probation, and District Attorney increases by \$3.5 million to \$78.7 million consistent with the multi-year budget framework.

The *General Fund* contingency² set-aside for unanticipated expenditures or revenue shortfalls is recommended at \$5.7 million of the operating budget, which meets the County Budget and Financial Policy recommendation of 1.5%. These funds may be used for operating costs and / or unanticipated revenue decreases, and for items that need to be carried forward and re-budgeted from the prior fiscal year³.

The County attempts to reserve a minimum of 5% of its *General Fund* operating expenditures for possible emergencies or economic downturns. Indeed maintenance of prudent reserves has been part of the County’s fiscal planning process for many years. This policy has allowed Placer County to set aside resources for difficult budget years, and has provided a solid foundation to respond to sharp changes in county revenues as experienced in the recent past during the “Great Recession”. The long term approach as outlined in the County Budget and Financial Policy enabled the metered use of reserves in FY 2008-09, FY 2009-10 and FY 2010-11 followed by additions to reserves in FY 2011-12 and FY 2012-13 and, finally, attaining the 5% minimum target for this reserve with the Final Budget adopted for FY 2013-14. The *General Fund* reserve balance is currently \$20.8 million or 5.4% of *General Fund* operating expenditures.

Moving forward, *General Fund* resources require continued careful management to ensure alignment to county priorities, reduce reliance on carryover fund balance, and provide departments with critical support to meet county service obligations.

² Contingencies are a set-aside of funds to meet unforeseen expenditures.

³ Fiscal Year is a budgetary timeframe identifying the period for which the County’s spending plan is applicable. In Placer County the fiscal year is July1 to June 30.

Available Financing

	Estimated Fund Balance June 30, 2014	Decreases to Obligated Fund Balance	Financing Sources	Total Available Financing
General Fund	26,003,762	-	367,365,417	393,369,179

General Fund revenues are projected to increase by \$8.6 million (2.4%) from FY 2013-14. Property Tax revenues are projected to increase by 2% over anticipated actual receipts for FY 2013-14 as a result of increasing property values. Modest increases are also anticipated for collections of sales tax and construction and permit fee-related revenues.

Carryover fund balance is anticipated due to FY 2013-14 expenditure savings and revenue received in excess of the amount budgeted. In Placer County, fund balance is carefully estimated and is an important part of planned, budgeted resources. Carryover fund balance from FY 2013-14 is anticipated at \$26.0 million or 6.6% of total financing sources. Anticipated carryover fund balance as a percentage of total General Fund financing requirements is slightly lower than the level required to balance the FY 2013-14 Proposed Budget. Reliance on carryover fund balance, largely considered a one-time funding source, continues to diminish consistent with the Multi-Year model presented to the Board in March 2014.

PUBLIC SAFETY FUND

The **Public Safety Fund** is a Major Governmental fund^[1] made up of four departments: Sheriff, District Attorney, Probation and the County Executive Office. The FY 2014-15 Public Safety Fund budget is recommended at \$149.0 million, an increase of \$2.6 million or 1.8% over FY 2013-14. In addition to providing departments with important resources for the provision of public safety, the recommended budget is in balance with the revenue estimates noted below.

Revenue estimates for public safety are \$143.7 million, \$5.2 million or 3.8% higher than FY 2013-14. Included in these estimates are the following major revenues:

- \$78.7 million in General Fund contribution, an operational increase of \$3.9 million or 5.2% above FY 2013-14. The discretionary General Fund share supporting public safety has been maintained at approximately 47% of total county discretionary revenue to align to the multi-year budget framework.
- \$37.0 million in public safety sales tax (Proposition 172 funding), an increase of \$1.1 million or 3.1% above FY 2013-14 reflecting a higher trend in receipts.
- \$5.8 million in Public Safety Realignment (AB 109) funding, a decrease of \$1.1 million or 15.9%, reflecting a decreased State wide funding allocation.

The **Public Safety Fund** is balanced with \$5.3 million in estimated fund balance carryover. The Proposed Budget includes \$11 million for the first year full operation of the South Placer Adult Correctional Facility (SPACF).

^[1] These Major Governmental funds are combined with the General Fund for CAFR purposes.

PUBLIC WAYS AND FACILITIES FUND

The *Public Ways and Facilities Fund*, commonly referred to as the Road Fund, is a Major Governmental fund maintained by the Department of Public Works, provides engineering services in the area of design, construction and contract administration for both the County and private land development projects. The fund also maintains, protects and improves approximately 1,047 miles of roads, and accounts for road and road-related storm maintenance, including snow removal and road engineering and construction. The net budget of \$67.8 million represents a decrease of \$13.1 million (-16.1%) as compared to FY 2013-14. This difference is due in large part to the decision not to encumber costs for future projects. Doing so results in greater alignment between the budgeting approach and annual incremental costs and revenues of individual projects. The *Public Ways and Facilities Fund* is balanced and includes \$606,493 added to reserves.

CAPITAL PROJECTS FUND

The *Capital Projects Fund* is a Major Governmental fund maintained by the Facility Services Department and provides resources for the planning, improvement, and construction of county buildings, sewer and solid waste systems, parks, and trails. Project priority is determined by a series of criteria and immediate or future need. The criteria is based on a projects economic development impact, mitigation of health and safety needs, improvement of departmental operations, or preservation of the life of existing infrastructure. A continuing issue that confronts the County has been the critical need to plan for, maintain, and replace the County's aging infrastructure. To bridge the gap between funding needs and funds on hand, the Proposed Budget is accompanied by a Multi-Year Capital Plan and Finance Summary to guide the Board of Supervisor's decision-making on current and long range financing for the collective countywide need. The plan identifies uncommitted capital reserves, current funding from within county budget resources, impact fees and other potential revenues available for capital. The Board of Supervisors' formation of an Infrastructure Investment Committee two years ago and with support from a Capital Projects Team has designed the Capital Plan to assist in aligning project priorities within available funding options from a countywide and growth perspective. The *Capital Projects Fund* is a major component of the Multi-Year Capital Plan, which also includes the *Public Ways and Facilities Fund* and *Countywide Systems Internal Service Fund*.

The FY 2014-15 *Capital Projects Fund* budget is recommended at \$155.4 million, an increase of \$82.7 million from the FY 2013-14 Final Budget. The increase mainly attributed to the budget approach for the regional sewer projects, with expenditures anticipated to cover multiple fiscal years. As typical for this fund, individual project balances will be adjusted at final budget to align the project costs expended in the current year with next year's budget need. The General Fund contribution to capital projects is \$4.5 million consistent with current financial policies. The *Capital Projects Fund* is balanced with \$152.6 million in revenue from Federal / State Grants, Fees, Special District Reserves, and the *General Fund*, with \$2.8 million in estimated fund balance carryover to be designated to individual projects at final budget.

OTHER COUNTY OPERATING FUNDS

The Proposed Budget includes 14 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 *Special Aviation Fund*; the *DMV Special Collections Fund*; the *Gold Country Tourism and Promotion Fund*; the *Fish and Game Fund*; the *Lake Tahoe Tourism and Promotion Fund*; the *Open Space Fund*; the *Library Fund*; the *Fire Protection Fund*; the *Debt Service Fund*; and the *Low and Moderate Income Housing Asset 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.

Managed by the Health and Human Services Department, the ***Housing Authority Fund*** is a Non-Major Governmental – Special Revenue fund 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), and to provide technical assistance to subcontractors. The recommended financing requirements are \$2.4 million, including \$220,943 from carryover fund balance. The recommended Proposed Budget for this fund is \$64,283 more than FY 2013-14.

The ***Community Revitalization Fund*** is a Non-Major – 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 2013-14 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. Federal aid is projected to decrease by \$85,200 and interest to decrease by \$14,800; therefore, the recommended Proposed Budget for this fund is \$100,000 less than FY 2013-14.

The ***Low and Moderate Income Housing Asset Fund*** is a Major Governmental fund managed by the Community Development and Resources Agency (CDRA), 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 includes expenditures of \$1.7 million in loans with projected receipts of \$431,830 in RPTTF funding. The recommended Proposed Budget assumes fund balance of \$1.4 million, with expenditures \$44,798 higher than FY 2013-14.

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 fund balance (\$2,500). The recommended Proposed Budget for this fund is \$30,000 less than FY 2013-14.

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 2014-15 financing requirements of \$1.1 million are supported by revenue (\$776,275) and by carryover fund balance (\$322,606). The recommended Proposed Budget for this fund is \$770,311 less than FY 2013-14.

The **Gold Country Tourism and Promotion Fund** is a Major Governmental fund⁴ managed by the County Executive Office and receives hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are west of the summit. Western slope promotional activities that encourage tourism are funded from TOT taxes. Recommended financing requirements for FY 2014-15 are \$193,512. The budget is balanced with \$190,900 in estimated revenue, and \$2,612 from carryover fund balance. The recommended Proposed Budget for this fund is \$13,827 less than FY 2013-14.

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, while fund reserves were brought down which results in a General Fund contribution of \$4,000 in FY 2014-15. The contribution will balance the \$10,986 in financing requirements with \$9,200 in revenues and \$1,786 in Fish and Game fund balance carryover.

The **Lake Tahoe Tourism and Promotion Fund** is a Major Governmental fund⁷ 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 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 and promotions, visitor services, public improvements and infrastructure projects. Recommended required financing of \$6.7 million is supported by estimated revenue (\$6.2 million) and carryover fund balance (\$500,000). The recommended Proposed Budget for this fund is \$946,732 less than FY 2013-14.

The **Open Space Fund** is a Major Governmental fund 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 \$420,080 are supported by developer fees, a United Auburn Indian Community contribution, and other revenue.

⁴ These Major Governmental funds are combined with the General Fund for CAFR purposes.

The **Library Fund** is a 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 most significant, immediate challenge facing the Library is continuing to provide quality services to a growing population with limited revenues and reserves. Although Library property tax revenue increased \$132,360 (3%) over the prior year, structural budget deficiencies are projected each year 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. Recommended financing requirements of \$5.8 million are supported by \$5.5 million of revenue, and \$335,422 in carryover fund balance and reserves. The General Fund provides direct contributions for salary and benefit support of the Director of Library Services (\$200,139) and \$791,317 for costs of centralized county services that are not charged directly (A-87). Compared to FY 2013-14, the operating budget is reduced by \$457,343.

The **Fire Protection 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 \$3.2 million are supported by \$3.1 million in estimated revenue, and \$134,834 in carryover fund balance. In FY 2014-15 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 Proposed Budget for this fund is \$355,900 less than FY 2013-14.

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 COP's 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 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, and \$30,000 in carryover fund balance. The recommended Proposed Budget for this fund is \$177,206 less than FY 2013-14.

INTERNAL SERVICE FUNDS

Placer County operates 12 internal service funds that are primarily used to provide services to other county departments. County departments are charged for services they receive. The Retiree Sick Leave Benefit internal service fund (used in prior years) will no longer be used in FY 2014-15 due to new accounting procedures. Internal service funds adjust rates as necessary to recover their costs. A new internal service fund is established for the Placer County Government Center Campus (replaces former DeWitt Development enterprise fund) utilities and infrastructure costs. These 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 \$522,238 to \$11.9 million compared to \$865,031 to \$11.5 million in the prior year. Total cancellation of reserves for internal services funds in the Proposed Budget is \$677,726 consistent with a four-year plan to utilize reserves to smooth charges. Additions to internal service fund reserves in the Proposed Budget total \$828,569.

Placer County internal services funds are:

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

Since internal service funds charge fees to county departments for services received, including these budgets with the County Proposed Budget for operating funds would result in duplication of budgetary figures. As a result, these funds are considered separately from the operating budget, and are not included in the State Controller's Schedules. These funds are classified as Proprietary – Internal Service funds.

ENTERPRISE FUNDS

Placer County will operate and manage the following enterprise funds in FY 2014-15:

- Placer County Transit
- TART
- Eastern Regional Landfill
- Solid Waste Management
- Placer mPower Fund

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. New this year, the DeWitt Development enterprise fund is redesigned and is no longer reflected in this section. Placer County enterprise funds range in size of financing requirements from \$819,183 to \$9.4 million. The total amount of financing uses and reserve additions for the enterprise funds for FY 2014-15 is \$21.1 million, a decrease of \$2.8 million from FY 2013-14.

FY 2014-15 Proposed Budget for Special Districts

The FY 2014-15 Proposed Budget for Special Districts consists of a summary schedule, detail of provisions for reserves and designations, and revenue and expenditure line-item detail schedules for approximately 192 Districts and CSA zones. The Proposed Budgets for Special Districts governed by your Board are in a separate volume from the Placer County Proposed Budget due to the size of the book. The Special District's proposed expenditure budgets and additions to reserves have been balanced through a combination of estimated revenues, fund balance carryover, and cancellation of reserves for each fund. In most cases, final budget adjustments will be required to reflect year-end fund balance carryover, revenue estimate adjustments, and occasionally for re-budgeted costs or changes in expenditure categories.

The total amount of \$34,131,091 reflects a net decrease of approximately \$15.3 million from FY 2013-14. This includes various adjustments in the Lighting Districts, County Service Area Zones, and Sewer Maintenance Districts as well as a net \$1.5 million decrease to reserves,

compared to \$4.7 million increase to reserves in FY 2013-14. Typically there are significant adjustments between Proposed Budget and Final Budget to reflect the close of the prior fiscal year and adjustments to reserves.

Significant year over year adjustments are related to the annual budgeted activity of capital improvement projects including Sewer Maintenance District 3/ Folsom Lake (-\$8.8 million), and Dry Creek Park (-\$1.8 million).

Placer County
Middle Fork Project Revenue Budget and Finance 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 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.

**Placer County
Pension Funding Policy**

MISCELLANEOUS AND SAFETY PENSION PLANS

1.0 Purpose:

To formally adopt a pension funding policy that provides reasonable assurance that the cost of those benefits will be funded in an equitable and sustainable manner.

2.0 Policies:

2.1 General

- 2.1.1 The County shall annually obtain an actuarially determined contribution (ADC) from the California Public Employees Retirement System (CalPERS) for the miscellaneous and safety plans to serve as a basis for its 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*.

2.2 Funding

- 2.2.1 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.
- 2.2.2 At a minimum, the County will fully fund the ADC each year. Employer costs will be a consistent percentage of payroll each year and will serve as a basis for charges to County departments and other outside agencies.

2.3 Reporting

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

Before the Board of Supervisors
County of Placer, State of California

In the matter of:

Resol. No: _____

A resolution adopting amended Placer County
Budget and Financial Policy.

The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held on June 3, 2014 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, to promote financial stability and long-term planning, in 2003 the Board adopted the Placer County Budget and Finance Policy, Resolution No. 2003-12; and

WHEREAS, the Budget and Financial Policy was amended by Resolution No. 2013-105 addressing certain technical and clarification changes; and

WHEREAS, revisions to the Budget and Financial Policy are considered periodically to address changes in the County Budget Act, to ensure continued sound financial policies aligned to long-term sustainability of County operations, and to provide clarity of the purpose and methodology of reserves;

NOW, THEREFORE, BE IT RESOLVED, by the Placer County Board of Supervisors that the Placer County Budget and Financial Policy are adopted as shown in the exhibits attached hereto.

Before the Board Of Supervisors County of Placer, State of California

In the matter of: An ordinance amending the un-codified
Allocation of Positions to Departments Ordinance for
Fiscal Year 2014-15

Ordinance No.: _____

First Reading: _____

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, DOES
HEREBY ORDAIN AS FOLLOWS:

Section 1. That this ordinance amendment is adopted as an un-codified ordinance.

Section 2. That this ordinance shall be effective the first day of the pay period 30 days following final passage.

Section 3. That the un-codified Allocation of Positions to Departments Ordinance is deleted in its entirety and replaced with the attached Allocation of Positions to Departments Ordinance in Appendix 1 and Appendix 2 as follows:

ALLOCATION OF POSITIONS TO DEPARTMENTS FY 2014-15

The classification and number of positions of employees authorized in the various departments of the County shall be as provided in the following sections of this appendix (Appendix 1).

The Personnel Director may, if requested by the appointing authority, allow any position listed in this chapter to be filled by a lower classification in the same or related series. The compensation of the appointee shall be appropriate to the job classification for which the appointment is made.

DEPARTMENT AND CLASSIFICATION

NUMBER OF POSITIONS

ADMINISTRATIVE SERVICES

(a) Administrative Services

<u>Account Clerk - Entry/Journey</u>	<u>6</u>
<u>Accountant Auditor I/II</u>	<u>1</u>
<u>Accountant Auditor - Senior</u>	<u>1</u>
<u>Accounting Technician</u>	<u>2</u>
<u>Administrative & Fiscal Operations Manager</u>	<u>1</u>
<u>Administrative Clerk - Entry/Journey</u>	<u>2</u>
<u>Administrative Clerk - Senior</u>	<u>2</u>
<u>Administrative Technician</u>	<u>1</u>
<u>Assistant Director of Administrative Services</u>	<u>1</u>
<u>Buyer I/II</u>	<u>5</u>
<u>Buyer - Senior</u>	<u>2</u>
<u>Collection Agent I/II</u>	<u>7</u>
<u>Collection Agent - Senior</u>	<u>1</u>
<u>Deputy Director of Information Technology</u>	<u>1</u>
<u>Director of Administrative Services</u>	<u>1</u>
<u>Executive Secretary</u>	<u>1</u>
<u>Information Technology Analyst I/II</u>	<u>25</u>
<u>Information Technology Analyst - Senior</u>	<u>9</u>
<u>Information Technology Manager</u>	<u>2</u>
<u>Information Technology Supervisor</u>	<u>5</u>
<u>Information Technology Technician I/II</u>	<u>4</u>
<u>Purchasing Manager</u>	<u>1</u>
<u>Revenue Services Manager</u>	<u>1</u>
<u>Technology Solutions Analyst I/II</u>	<u>12</u>
<u>Technology Solutions Analyst - Senior</u>	<u>4</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

(b) Central Services

<u>Accounting Technician</u>	1	
<u>Central Services Manager</u>	1	
<u>Central Services Technician</u>	4	
<u>Central Services Technician - Senior</u>	1	
<u>Central Services Worker</u>	2	
<u>Records Coordinator</u>	1	
		<u>10</u>

(c) Telecommunication Services

<u>Administrative Technician</u>	1	
<u>Information Technology Analyst I/II</u>	11	
<u>Information Technology Analyst - Senior</u>	3	
<u>Information Technology Manager</u>	1	
<u>Information Technology Supervisor</u>	2	
<u>Information Technology Technician I/II</u>	1	
<u>Telecommunications Technician I/II</u>	1	
		<u>20</u>

TOTAL - ADMINISTRATIVE SERVICES **128**

AGRICULTURAL COMM./SEALER OF WEIGHTS & MEASURES

Agriculture

<u>Administrative Clerk - Entry/Journey</u>	1	
<u>Administrative Secretary</u>	1	
<u>Agricultural Commissioner/Sealer</u>	1	
<u>Agricultural Standards Inspector - Senior</u>	6	
<u>Agricultural Standards Inspector - Supervising</u>	1	
<u>Deputy Agricultural Commissioner/Sealer</u>	1	
<u>Wildlife Specialist</u>	3	
		<u>14</u>

TOTAL - AGRICULTURAL COMM./SEALER OF WEIGHTS. & MEAS. **14**

ASSESSOR

<u>Administrative Clerk - Entry/Journey</u>	6
<u>Administrative Clerk - Senior</u>	4
<u>Administrative Services Officer - Senior</u>	1
<u>Administrative Technician</u>	2
<u>Appraisal Technician</u>	16

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Appraiser - Assistant/Associate</u>	19	
<u>Appraiser - Senior</u>	9	
<u>Appraiser - Supervising</u>	4	
<u>Assessment Manager</u>	1	
<u>Assessment Supervisor</u>	4	
<u>Assessor - Map Supervisor</u>	1	
<u>Assistant Assessor</u>	1	
<u>Auditor - Appraiser - Assistant/Associate</u>	2	
<u>Auditor-Appraiser - Managing</u>	1	
<u>Auditor-Appraiser - Senior</u>	2	
<u>Cadastral Technician I/II</u>	1	
<u>Cadastral Technician - Senior</u>	1	
<u>Chief Appraiser</u>	3	
<u>Executive Secretary</u>	1	
<u>Geographic Information System Technician I/II</u>	1	
<u>Information Technology Supervisor</u>	1	
<u>Information Technology Technician I/II</u>	1	
<u>Managing Appraiser</u>	1	
<u>Technology Solutions Analyst - Senior</u>	2	
		<u>85</u>
<u>TOTAL - ASSESSOR</u>		<u>85</u>

AUDITOR

Auditor

<u>Account Clerk - Entry/Journey</u>	6	
<u>Account Clerk - Senior</u>	3	
<u>Accountant Auditor I/II</u>	11	
<u>Accountant Auditor - Senior</u>	4	
<u>Accounting Technician</u>	7	
<u>Administrative & Fiscal Operations Manager</u>	1	
<u>Administrative Clerk - Entry/Journey</u>	1	
<u>Assistant Auditor/Controller</u>	1	
<u>Auditor - Controller</u>	1	
<u>Executive Secretary</u>	1	
<u>Managing Accountant - Auditor</u>	4	
<u>Technology Solutions Analyst I/II</u>	1	
<u>Technology Solutions Analyst -Senior</u>	1	
		<u>42</u>
<u>TOTAL - AUDITOR</u>		<u>42</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

CHILD SUPPORT SERVICES

Child Support Services

<u>Account Clerk - Entry/Journey</u>	0	
<u>Account Clerk - Senior</u>	0	
<u>Accounting Technician</u>	0	
<u>Administrative Clerk - Entry/Journey</u>	7	
<u>Administrative Clerk - Senior</u>	1	
<u>Administrative Secretary</u>	1	
<u>Administrative Services Officer - Senior</u>	1	
<u>Administrative Technician</u>	2	
<u>Assistant Director of Child Support Services</u>	1	
<u>Child Support Attorney I/II/III/IV</u>	3	
<u>Child Support Attorney - Senior</u>	1	
<u>Child Support Attorney - Supervising</u>	1	
<u>Child Support Program Manager</u>	1	
<u>Child Support Specialist I/II</u>	33	
<u>Child Support Specialist - Senior</u>	3	
<u>Child Support Supervisor</u>	4	
<u>Director of Child Support Services</u>	1	
<u>Executive Secretary</u>	1	
<u>Information Technology Analyst I/II</u>	1	
<u>Staff Services Analyst I/II</u>	2	
<u>Technology Solutions Analyst - Senior</u>	1	
		<u>65</u>
<u>TOTAL - CHILD SUPPORT SERVICES</u>		<u>65</u>

COMMUNITY DEVELOPMENT/RESOURCE AGENCY

(a) Administration

<u>Account Clerk Entry/Journey</u>	1
<u>Account Clerk - Senior</u>	1
<u>Accountant Auditor I/II</u>	1
<u>Accounting Technician</u>	1
<u>Administrative and Fiscal Operations Manager</u>	1
<u>Administrative Clerk-Entry/Journey</u>	6
<u>Administrative Clerk - Senior</u>	1
<u>Administrative Secretary</u>	3

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Administrative Services Officer - Senior</u>	1
<u>Administrative Technician</u>	1
<u>Assistant Director of CDRA</u>	2
<u>Board/Commission Clerk - Senior</u>	2
<u>Board/Commission Clerk - Supervising</u>	1
<u>Community Development/Resource Agency Director</u>	1
<u>Community Development Technician - Assistant/Associate</u>	9
<u>Community Development Technician - Senior</u>	6
<u>Community Development Technician - Senior (Part Time)</u>	1
<u>Community Development Technician - Supervising</u>	1
<u>Counter Services Manager</u>	1
<u>Environmental Coordinator</u>	1
<u>Executive Secretary</u>	3
<u>Geographic Information Systems Analyst I/II</u>	2
<u>Geographic Information Systems Technician I/II</u>	1
<u>Geographic Information Systems Technician - Senior</u>	1
<u>Information Technology Supervisor</u>	1
<u>Principal Planner</u>	1
<u>Staff Services Analyst I/II</u>	2
<u>Technology Solutions Analyst I/II</u>	1
<u>Technology Solutions Analyst - Senior</u>	2

56

(b) Building Inspection

<u>Assistant Chief Building Official</u>	1
<u>Building Division Manager</u>	1
<u>Building Inspector I/II</u>	18
<u>Building Inspector - Senior</u>	5
<u>Building Inspector - Supervising</u>	2
<u>Chief Building Official</u>	1
<u>Code Enforcement Officer I/II</u>	3
<u>Code Enforcement Officer - Supervising</u>	1
<u>Community Development Technician - Assistant/Associate</u>	1

33

(c) Engineering and Surveying

<u>Civil Engineer - Associate</u>	6
<u>Civil Engineer - Senior</u>	4
<u>County Surveyor</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Deputy Director of Engineering and Surveying</u>	<u>1</u>	
<u>Engineer/Junior Engineer - Assistant</u>	<u>10</u>	
<u>Engineering Manager</u>	<u>2</u>	
<u>Engineering Technician I/II</u>	<u>10</u>	
<u>Executive Secretary</u>	<u>1</u>	
<u>Surveyor - Assistant</u>	<u>3</u>	
<u>Surveyor - Associate</u>	<u>4</u>	
		<u>42</u>

(d) Planning

<u>Deputy Director of Planning</u>	<u>1</u>	
<u>Housing Specialist</u>	<u>1</u>	
<u>Planner - Assistant/Associate</u>	<u>6</u>	
<u>Planner - Senior</u>	<u>12</u>	
<u>Planner - Supervising</u>	<u>4</u>	
<u>Principal Planner</u>	<u>3</u>	
		<u>27</u>

TOTAL - COMMUNITY DEVELOPMENT/RESOURCE AGENCY **158**

COUNTY CLERK RECORDER

County Clerk/Recorder

<u>Administrative Clerk - Entry/Journey</u>	<u>1</u>
<u>Administrative Services Officer - Senior</u>	<u>1</u>
<u>Administrative Technician</u>	<u>3</u>
<u>Assistant County Clerk</u>	<u>1</u>
<u>Assistant Registrar Recorder</u>	<u>1</u>
<u>County Clerk - Recorder - Microfilm Supervisor</u>	<u>1</u>
<u>Executive Secretary</u>	<u>1</u>
<u>Geographic Information Systems Technician I/II</u>	<u>1</u>
<u>Information Technology Supervisor</u>	<u>1</u>
<u>Information Technology Technician I/II</u>	<u>1</u>
<u>Information Technology Technician - Senior</u>	<u>1</u>
<u>Recording/Elections Manager</u>	<u>3</u>
<u>Recorder/Elections Specialist</u>	<u>1</u>
<u>Recorder/Elections Supervisor</u>	<u>4</u>
<u>Recorder/Elections Supervisor - Senior</u>	<u>3</u>
<u>Recorder/Elections Technician - Entry/Journey</u>	<u>26</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Recorder/Elections Technician - Senior</u>	11	
<u>Technology Solutions Analyst I/II</u>	2	
<u>Technology Solutions Analyst - Senior</u>	2	
		<u>65</u>
<u>TOTAL - COUNTY CLERK RECORDER</u>		<u>65</u>

COUNTY COUNSEL

<u>Administrative Legal Clerk - Entry/Journey</u>	1	
<u>Administrative Services Officer</u>	1	
<u>Chief Deputy County Counsel</u>	1	
<u>County Counsel</u>	1	
<u>Deputy County Counsel I/II/III/IV</u>	8	
<u>Deputy County Counsel - Senior</u>	3	
<u>Deputy County Counsel - Supervising</u>	3	
<u>Legal Secretary - Entry/Journey</u>	4	
<u>Legal Secretary - Senior</u>	2	
<u>Secretary to the County Counsel</u>	1	
<u>Staff Services Analyst I/II</u>	1	
		<u>26</u>
<u>TOTAL - COUNTY COUNSEL</u>		<u>26</u>

COUNTY EXECUTIVE OFFICE

(a) Administration

<u>Account Clerk Entry/Journey</u>	1	
<u>Accountant - Auditor I/II</u>	1	
<u>Accountant - Auditor Senior</u>	1	
<u>Accounting Technician</u>	1	
<u>Administrative and Fiscal Operations Manager</u>	1	
<u>Administrative Secretary</u>	2	
<u>Administrative Services Officer - Senior</u>	1	
<u>Administrative Technician</u>	2	
<u>Budget Analyst</u>	1	
<u>Chief Assistant County Executive Officer</u>	1	
<u>County Executive Officer</u>	1	
<u>Deputy County Executive Officer</u>	1	
<u>Executive Assistant</u>	1	
<u>Executive Secretary</u>	2	
<u>Finance & Budget Operations Manager</u>	1	
<u>Management Analyst I/II/Senior</u>	10	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Principal Management Analyst</u>	3	
<u>Staff Services Analyst I/II</u>	1	
		<u>32</u>
<u>(a) CEO - Board of Supervisors</u>		
<u>Administrative Aide I/II</u>	1	
<u>Administrative Aide Senior</u>	1	
<u>Administrative Secretary</u>	2	
<u>Executive Assistant</u>	1	
<u>Executive Secretary</u>	1	
<u>Principal Management Analyst</u>	1	
<u>Public Information Assistant</u>	2	
<u>Public Information Officer</u>	1	
<u>Supervisor</u>	5	
		<u>15</u>
<u>(b) CEO - Clerk of the Board</u>		
<u>Administrative Clerk - Entry/Journey</u>	1	
<u>Administrative Secretary</u>	1	
<u>Board/Commission Clerk - Senior</u>	2	
<u>Board/Commission Clerk - Senior (Part-Time)</u>	1	
<u>Board/Commission Clerk - Supervising</u>	1	
<u>Clerk to the Board of Supervisors</u>	1	
		<u>7</u>
<u>(b) Economic Development</u>		
<u>Director of Economic Development</u>	1	
<u>Executive Secretary</u>	1	
<u>Film Office Program Manager</u>	1	
<u>Principal Management Analyst</u>	1	
		<u>4</u>
<u>(c) Emergency Services</u>		
<u>Assistant Director of Emergency Services</u>	1	
<u>Emergency Services Coordinator</u>	1	
<u>Emergency Services Program Manager</u>	1	
<u>Emergency Services Specialist I/II</u>	1	
<u>Emergency Services Specialist-Senior</u>	1	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

5

(d) Risk Management - General Liability

<u>Administrative Technician</u>	1
<u>Assistant Risk Manager</u>	1
<u>Deputy County Executive Officer</u>	1
<u>Executive Secretary</u>	1
<u>Management Analyst I/II</u>	1
<u>Risk Management Administrator - General Liability</u>	1
<u>Risk Management Investigator</u>	1

7

(e) Risk Management - Workers Compensation

<u>Administrative Technician</u>	2
<u>Americans with Disabilities Act/Leave Coordinator</u>	1
<u>Risk Management Administrator - Workers Compensation</u>	1
<u>Safety Officer</u>	1

5

(f) Organizational Development

<u>Administrative Technician</u>	1
<u>Secretary Entry/Journey</u>	1
<u>Training and Organizational Development Analyst I/II</u>	1
<u>Training and Organizational Development Analyst - Senior</u>	1

4

TOTAL - COUNTY EXECUTIVE OFFICE

79

DISTRICT ATTORNEY

District Attorney

<u>Account Clerk - Senior</u>	1
<u>Administrative Clerk - Entry/Journey</u>	7
<u>Administrative Clerk - Senior</u>	3
<u>Administrative Legal Clerk - Entry/Journey</u>	4
<u>Administrative Legal Clerk - Senior</u>	2
<u>Administrative Legal Supervisor</u>	1
<u>Administrative Secretary</u>	1
<u>Administrative Services Officer - Senior</u>	1
<u>Administrative Technician</u>	2
<u>Assistant District Attorney</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Claims Specialist I/II</u>	<u>2</u>	
<u>Claims Specialist - Senior</u>	<u>1</u>	
<u>Community Service Officer I/II</u>	<u>2</u>	
<u>Deputy District Attorney I/II/III/IV</u>	<u>32</u>	
<u>Deputy District Attorney - Senior</u>	<u>4</u>	
<u>Deputy District Attorney - Supervising</u>	<u>6</u>	
<u>District Attorney</u>	<u>1</u>	
<u>Executive Secretary</u>	<u>1</u>	
<u>Investigative Assistant</u>	<u>1</u>	
<u>Investigator - Chief District Attorney</u>	<u>1</u>	
<u>Investigator - District Attorney</u>	<u>10</u>	
<u>Investigator - Supervising District Attorney</u>	<u>1</u>	
<u>Investigator - Welfare Fraud/Child Support</u>	<u>1</u>	
<u>Legal Secretary - Entry/Journey</u>	<u>25</u>	
<u>Legal Secretary - Senior</u>	<u>5</u>	
<u>Paralegal I/II</u>	<u>1</u>	
<u>Technology Solutions Analyst I/II</u>	<u>2</u>	
<u>Victim Witness Advocate I/II</u>	<u>4</u>	
<u>Victim Witness Advocate - Senior</u>	<u>1</u>	
<u>Victim Witness Supervisor</u>	<u>1</u>	
		<u>125</u>
<u>TOTAL - DISTRICT ATTORNEY</u>		<u>125</u>

FACILITY SERVICES

(a) Administration & Management

<u>Account Clerk - Entry/Journey</u>	<u>2</u>	
<u>Accountant Auditor I/II</u>	<u>2</u>	
<u>Accounting Technician</u>	<u>1</u>	
<u>Administrative Services Manager</u>	<u>1</u>	
<u>Administrative Services Officer</u>	<u>1</u>	
<u>Administrative Services Officer - Senior</u>	<u>1</u>	
<u>Administrative Technician</u>	<u>1</u>	
<u>Assistant Director of Facility Services</u>	<u>1</u>	
<u>Director of Facility Services</u>	<u>1</u>	
<u>Executive Secretary</u>	<u>1</u>	
<u>Secretary - Entry/Journey</u>	<u>1</u>	
<u>Technology Solutions Analyst I/II</u>	<u>1</u>	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

(b) Building Maintenance

<u>Administrative Dispatcher</u>	1
<u>Assistant Building Maintenance Superintendent</u>	1
<u>Building Crafts Mechanic - Senior</u>	15
<u>Building Crafts Mechanic - Supervising</u>	2
<u>Building Crafts Mechanic - Senior Supervising</u>	2
<u>Building Maintenance Superintendent</u>	1
<u>Custodian I/II</u>	32
<u>Custodian - Senior</u>	5
<u>Custodian - Supervising</u>	5
<u>Fire Application Technician</u>	1
<u>Maintenance Worker / Building Crafts Mechanic</u>	10
<u>Refrigeration & Air Conditioning Mechanic - Senior</u>	1
<u>Storekeeper - Senior</u>	1

77

(c) Capital Improvements Fund

<u>Administrative Secretary</u>	1
<u>Architect</u>	4
<u>Architect - Senior</u>	2
<u>Capital Improvement Manager</u>	1
<u>Deputy Director of Facility Services - Capital Facilities</u>	1
<u>Engineering Technician I/II</u>	2
<u>Project Manager I/II</u>	2
<u>Project Manager- Senior</u>	3

16

(d) Property Management

<u>Administrative Technician</u>	1
<u>Architect</u>	1
<u>Project Manager I/II</u>	1
<u>Project Manager - Senior</u>	3
<u>Property Manager</u>	1

7

(e) Museums

<u>Administrative Clerk - Senior</u>	1
<u>Exhibit Preparer</u>	1
<u>Museum Administrator</u>	1
<u>Museum Curator</u>	3
<u>Museum Program Manager</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS
FY 2014-15

7

(f) Parks & Grounds Maintenance

<u>Deputy Director of Facility Services - Parks, Property & Museums</u>	<u>1</u>
<u>Maintenance Worker/Parks & Grounds Worker</u>	<u>15</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Parks Administrator</u>	<u>1</u>
<u>Parks & Grounds Superintendent</u>	<u>1</u>
<u>Parks & Grounds Worker - Senior</u>	<u>3</u>
<u>Parks & Grounds Worker - Senior Supervising</u>	<u>2</u>
<u>Parks & Grounds Worker - Supervising</u>	<u>4</u>
<u>Planner - Assistant/Associate</u>	<u>1</u>
<u>Planner - Senior</u>	<u>1</u>
<u>Secretary - Entry/Journey</u>	<u>1</u>

30

(g) Environmental Utilities

<u>Administrative Clerk - Senior</u>	<u>2</u>
<u>Administrative Secretary</u>	<u>1</u>
<u>Civil Engineer - Associate</u>	<u>5</u>
<u>Civil Engineer - Senior</u>	<u>3</u>
<u>Deputy Director - Environmental Engineering & Utilities</u>	<u>1</u>
<u>Engineer/Engineer Assistant/Junior</u>	<u>1</u>
<u>Engineering Technician I/II</u>	<u>4</u>
<u>Environmental Engineering Program Manager</u>	<u>2</u>
<u>Environmental Resource Specialist</u>	<u>2</u>
<u>Geographic Information Systems Technician - Senior</u>	<u>1</u>
<u>Laboratory Technician - Senior</u>	<u>2</u>
<u>Maintenance Worker/ Utilities Service Worker</u>	<u>16</u>
<u>Planner - Senior</u>	<u>1</u>
<u>Project Manager - Senior</u>	<u>1</u>
<u>Secretary - Entry/Journey</u>	<u>2</u>
<u>Staff Services Analyst I/II</u>	<u>1</u>
<u>Technology Solutions Analyst I/II</u>	<u>1</u>
<u>Utility Operations Supervisor</u>	<u>1</u>
<u>Utility Program Manager</u>	<u>1</u>
<u>Utilities Service Worker - Senior</u>	<u>5</u>
<u>Utilities Service Worker - Supervising</u>	<u>2</u>
<u>Waste Disposal Site Attendant</u>	<u>7</u>
<u>Waste Disposal Site Attendant - Senior</u>	<u>1</u>
<u>Waste Disposal Site Supervisor</u>	<u>1</u>
<u>Wastewater Laboratory Technician</u>	<u>1</u>
<u>Wastewater Plant Operator Trainee/Grade II/Grade III</u>	<u>6</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Wastewater Plant Operator - Supervising</u>	1	
		<u>72</u>
<u>TOTAL - FACILITY SERVICES</u>		<u>223</u>

FARM ADVISOR

<u>Administrative Clerk - Senior</u>	<u>2</u>	
<u>Executive Secretary</u>	1	
		<u>3</u>
<u>TOTAL - FARM ADVISOR</u>		<u>3</u>

HEALTH AND HUMAN SERVICES

(a) Health & Human Services Administration

<u>Account Clerk Entry - Journey</u>	<u>16</u>	
<u>Account Clerk - Senior</u>	<u>11</u>	
<u>Accountant - Auditor I/II</u>	<u>8</u>	
<u>Accountant - Auditor - Senior</u>	1	
<u>Accounting Technician</u>	<u>6</u>	
<u>Administrative and Fiscal Operations Manager</u>	4	
<u>Administrative Clerk - Entry/Journey</u>	<u>2</u>	
<u>Administrative Clerk - Senior</u>	1	
<u>Administrative Secretary</u>	1	
<u>Administrative Services Officer - Senior</u>	1	
<u>Administrative Technician</u>	1	
<u>Assistant Director of Health & Human Services</u>	1	
<u>Client Services Program Director</u>	1	
<u>Client Services Program Manager</u>	<u>2</u>	
<u>Collection Agent I/II</u>	1	
<u>Collection Agent - Senior</u>	1	
<u>Director of Health and Human Services</u>	1	
<u>Executive Secretary</u>	1	
<u>Health Officer</u>	1	
<u>Staff Services Analyst I/II</u>	<u>3</u>	
<u>Staff Services Analyst - Senior</u>	1	
		<u>65</u>

(b) Housing Assistance Program

<u>Client Services Program Specialist I/II/Senior</u>	1	
<u>Client Services Program Specialist Supervising</u>	1	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

2

(c) Animal Services

<u>Administrative Clerk - Entry/Journey</u>	1
<u>Administrative Clerk - Senior</u>	1
<u>Administrative Dispatcher</u>	1
<u>Animal Care Supervisor</u>	1
<u>Animal Control Manager</u>	1
<u>Animal Control Officer I/II</u>	8
<u>Animal Control Officer - Supervising</u>	1
<u>Animal Control Officer - Supervising Senior</u>	1
<u>Kennel Attendant</u>	6

21

(d) Human Services

<u>Administrative Clerk - Entry/Journey</u>	20
<u>Administrative Clerk - Senior</u>	15
<u>Administrative Secretary</u>	2
<u>Administrative Supervisor</u>	4
<u>Administrative Technician</u>	1
<u>Assistant Client Services Program Director</u>	1
<u>Central Services Worker</u>	2
<u>Client Services Counselor I/II/Senior</u>	27
<u>Client Services Program Director</u>	1
<u>Client Services Program Manager</u>	4
<u>Client Services Program Specialist I/II/Senior</u>	150
<u>Client Services Program Specialist - Supervising</u>	19
<u>Client Services Program Supervisor</u>	4
<u>Health Educator</u>	1
<u>Investigative Assistant</u>	2
<u>Investigator - Welfare Fraud/Child Support</u>	2
<u>Investigator - Welfare Fraud - Supervising</u>	1
<u>Nutritionist I/II/Senior</u>	2
<u>Staff Services Analyst - Senior</u>	1

259

(e) Environmental Health

<u>Administrative Clerk - Entry/Journey</u>	2
<u>Administrative Secretary</u>	1
<u>Client Services Program Director</u>	1
<u>Client Services Program Manager</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Client Services Program Supervisor</u>	<u>1</u>
<u>Environmental Health Specialist - Registered Assistant/Associate</u>	<u>21</u>
<u>Environmental Health Specialist - Registered Supervising</u>	<u>3</u>
<u>Environmental Health Technical Specialist</u>	<u>2</u>
<u>Environmental Health Technician I/II</u>	<u>4</u>
<u>Environmental Health Technician - Senior</u>	<u>1</u>

37

(f) Medical Clinics

<u>Administrative Clerk - Entry/Journey</u>	<u>10</u>
<u>Administrative Clerk - Senior</u>	<u>1</u>
<u>Administrative Secretary</u>	<u>1</u>
<u>Administrative Supervisor</u>	<u>2</u>
<u>Chief Physician</u>	<u>1</u>
<u>Client Services Assistant</u>	<u>1</u>
<u>Client Services Program Manager</u>	<u>1</u>
<u>Client Services Program Specialist I/II/Senior</u>	<u>1</u>
<u>Client Services Program Supervisor</u>	<u>1</u>
<u>Community Health Aide I/II or Medical Asst</u>	<u>2</u>
<u>Dental Assistant I/II</u>	<u>1</u>
<u>Dentist</u>	<u>1</u>
<u>Licensed Vocational Nurse</u>	<u>1</u>
<u>Medical Assistant</u>	<u>2</u>
<u>Midlevel Practitioner I/II/Senior</u>	<u>4</u>
<u>Physician I/II</u>	<u>4</u>
<u>Public Health Nurse - Supervising</u>	<u>1</u>
<u>Registered Nurse (Part-Time)</u>	<u>4</u>
<u>Registered Nurse - Supervising</u>	<u>1</u>
<u>Utility Review / Quality Assurance Coordinator</u>	<u>1</u>

41

(g) Adult System of Care

<u>Administrative Clerk - Entry/Journey</u>	<u>13</u>
<u>Administrative Clerk - Senior</u>	<u>6</u>
<u>Administrative Secretary</u>	<u>1</u>
<u>Administrative Supervisor</u>	<u>1</u>
<u>Administrative Technician</u>	<u>1</u>
<u>Assistant Client Services Program Director</u>	<u>1</u>
<u>Chief Physician</u>	<u>1</u>
<u>Client Services Assistant I/II</u>	<u>8</u>

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Client Services Counselor I/II/Senior</u>	22
<u>Client Services Practitioner I/II/Senior</u>	38
<u>Client Services Program Director</u>	1
<u>Client Services Program Manager</u>	6
<u>Client Services Program Supervisor</u>	12
<u>Patients Rights Advocate</u>	1
<u>Physician I/II</u>	4
<u>Psychiatric Nurse I/II</u>	3
<u>Psychiatric Nurse - Supervising</u>	2
<u>Public Administrator Assistant</u>	1
<u>Public Health Nurse I/II/Senior</u>	1
<u>Staff Services Analyst I/II</u>	1
	124

(h) Public Health

<u>Administrative Clerk - Entry/Journey</u>	5
<u>Administrative Clerk - Senior</u>	2
<u>Administrative Secretary</u>	1
<u>Administrative Technician</u>	1
<u>Assistant Client Services Program Director</u>	1
<u>Client Services Practitioner I/II/Senior</u>	1
<u>Client Services Practitioner I/II/Senior (Part Time)</u>	1
<u>Client Services Program Director</u>	1
<u>Client Services Program Manager</u>	2
<u>Client Services Program Specialist I/II/Senior</u>	5
<u>Client Services Program Supervisor</u>	2
<u>Health Educator</u>	4
<u>Laboratory Technician</u>	3
<u>Midlevel Practitioner I/II/Senior</u>	1
<u>Occupational Therapist I/II (Part Time)</u>	3
<u>Physical Therapist (Part Time)</u>	2
<u>Physical Therapist - Senior (Part Time)</u>	1
<u>Public Health Epidemiologist</u>	1
<u>Public Health Laboratory Director</u>	1
<u>Public Health Microbiologist</u>	3
<u>Public Health Microbiologist - Senior</u>	1
<u>Public Health Nurse I/II/Senior</u>	15
<u>Public Health Nurse I/II/Senior (Part-Time)</u>	2
<u>Public Health Nurse - Supervising</u>	3

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Registered Nurse Supervising</u>	1	
<u>Vital Statistics Technician I/II</u>	2	
		<u>65</u>

(i) Children's System of Care

<u>Administrative Clerk - Entry/Journey</u>	10	
<u>Administrative Clerk - Senior</u>	11	
<u>Administrative Secretary</u>	1	
<u>Administrative Supervisor</u>	3	
<u>Administrative Technician</u>	1	
<u>Assistant Client Services Program Director</u>	1	
<u>Client Services Assistant I/II</u>	27	
<u>Client Services Counselor I/II/Senior</u>	20	
<u>Client Services Practitioner I/II/Senior</u>	64	
<u>Client Services Program Director</u>	1	
<u>Client Services Program Manager</u>	5	
<u>Client Services Program Specialist I/II/Senior</u>	5	
<u>Client Services Program Specialist - Supervising</u>	1	
<u>Client Services Program Supervisor</u>	17	
<u>Health Educator</u>	3	
<u>Physician I/II (Part-Time)</u>	2	
<u>Psychiatric Nurse - Supervising</u>	1	
		<u>173</u>

TOTAL - HEALTH & HUMAN SERVICES

787

LIBRARY

County Library

<u>Account Clerk Entry/Journey</u>	1	
<u>Administrative Secretary</u>	1	
<u>Administrative Services Officer</u>	1	
<u>Assistant Director of Library Services</u>	1	
<u>Director of Library Services</u>	1	
<u>Librarian I/II</u>	3	
<u>Librarian - Senior (Branch Manager)</u>	4	
<u>Library Assistant I/II</u>	4	
<u>Library Assistant - Senior (Branch Manager)</u>	1	
<u>Library Assistant - Senior (Branch Manager) (Part Time)</u>	1	
<u>Library Circulation Supervisor</u>	1	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Library Clerk - Entry/Journey</u>	<u>7</u>	
<u>Library Clerk - Entry/Journey (Part-Time)</u>	<u>6</u>	
<u>Library Clerk - Senior</u>	<u>2</u>	
<u>Library Clerk - Senior (Part -Time)</u>	<u>5</u>	
<u>Library Literacy Specialist (Part Time)</u>	<u>1</u>	
<u>Library Services Manager</u>	<u>2</u>	
		<u>42</u>
<u>TOTAL - LIBRARY</u>		<u>42</u>

PERSONNEL

(a) Personnel

<u>Administrative Clerk - Entry/Journey</u>	<u>2</u>	
<u>Administrative Clerk - Senior</u>	<u>6</u>	
<u>Administrative Secretary</u>	<u>1</u>	
<u>Administrative Technician</u>	<u>6</u>	
<u>Assistant Personnel Director</u>	<u>1</u>	
<u>Executive Secretary</u>	<u>1</u>	
<u>Personnel Analyst I/II</u>	<u>5</u>	
<u>Personnel Analyst - Senior</u>	<u>2</u>	
<u>Personnel Director</u>	<u>1</u>	
<u>Personnel Services Manager</u>	<u>1</u>	
<u>Technology Solutions Analyst I/II</u>	<u>1</u>	
<u>Technology Solutions Analyst - Senior</u>	<u>1</u>	
		<u>28</u>

(b) Employee Benefits

<u>Accounting Technician</u>	<u>1</u>	
<u>Administrative Clerk - Senior</u>	<u>2</u>	
<u>Administrative Services Officer - Senior</u>	<u>1</u>	
<u>Administrative Technician</u>	<u>2</u>	
<u>Personnel Analyst I/II</u>	<u>1</u>	
<u>Personnel Analyst - Senior</u>	<u>1</u>	
<u>Personnel Services Manager</u>	<u>1</u>	
<u>Technology Solutions Analyst I/II</u>	<u>1</u>	
		<u>10</u>

TOTAL - PERSONNEL **38**

PROBATION

(a) Probation Office

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Account Clerk Entry/Journey</u>	<u>1</u>	
<u>Accounting Technician</u>	<u>1</u>	
<u>Administrative Legal Clerk - Entry/Journey</u>	<u>10</u>	
<u>Administrative Legal Clerk - Senior</u>	<u>6</u>	
<u>Administrative Legal Supervisor</u>	<u>1</u>	
<u>Administrative Services Officer - Senior</u>	<u>1</u>	
<u>Assistant Chief Probation Officer</u>	<u>1</u>	
<u>Assistant Juvenile Detention Facility Superintendent</u>	<u>1</u>	
<u>Chief Probation Officer</u>	<u>1</u>	
<u>Deputy Probation Officer I/II - Field</u>	<u>62</u>	
<u>Deputy Probation Officer I/II - Institution</u>	<u>22</u>	
<u>Deputy Probation Officer - Senior - Field</u>	<u>9</u>	
<u>Deputy Probation Officer - Senior - Institution</u>	<u>5</u>	
<u>Deputy Probation Officer - Supervisor - Field</u>	<u>5</u>	
<u>Deputy Probation Officer - Supervisor - Institution</u>	<u>5</u>	
<u>Executive Secretary</u>	<u>1</u>	
<u>Juvenile Detention Facility Superintendent</u>	<u>1</u>	
<u>Probation Assistant</u>	<u>2</u>	
<u>Probation Manager</u>	<u>6</u>	
<u>Staff Services Analyst I/II</u>	<u>1</u>	
<u>Technology Solutions Analyst I/II</u>	<u>1</u>	
<u>Technology Solutions Analyst - Senior</u>	<u>1</u>	
		<u>144</u>

(b) Food Services Program

<u>Account Clerk - Entry/Journey</u>	<u>1</u>	
<u>Cook</u>	<u>9</u>	
<u>Cook - Senior</u>	<u>1</u>	
<u>Food Services Manager</u>	<u>1</u>	
<u>Food Services Supervisor</u>	<u>1</u>	
		<u>13</u>

TOTAL - PROBATION

157

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

PUBLIC WORKS

(a) Public Works Administration

<u>Account Clerk - Entry/Journey</u>	1
<u>Account Clerk - Senior</u>	1
<u>Accountant Auditor - Senior</u>	1
<u>Accounting Technician</u>	1
<u>Administrative Clerk - Senior (Part-Time)</u>	1
<u>Administrative Services Officer - Senior</u>	1
<u>Director of Public Works - Road Commissioner</u>	1
<u>Executive Secretary</u>	1
<u>Information Technology Technician I/II</u>	1
<u>Staff Services Analyst I/II</u>	1
<u>Technology Solutions Analyst - Senior</u>	1

11

(b) Public Works Fleet Operations

<u>Account Clerk - Senior</u>	1
<u>Administrative Technician</u>	1
<u>Assistant Fleet Services Superintendent</u>	1
<u>Equipment Mechanic/Master Equipment Mechanic</u>	11
<u>Equipment Mechanic/Welder</u>	2
<u>Equipment Mechanic/Welder (Part-Time)</u>	1
<u>Equipment Service Worker I/II</u>	9
<u>Fleet Services Technician</u>	1
<u>Mechanic - Supervising</u>	3
<u>Public Works Manager</u>	1
<u>Staff Services Analyst I/II</u>	1

32

(c) Public Works Engineering and Transportation

<u>Accounting Technician</u>	2
<u>Administrative Clerk - Entry/Journey</u>	1
<u>Administrative Secretary</u>	2
<u>Administrative Technician</u>	1
<u>Assistant Director of Public Works</u>	1
<u>Civil Engineer - Associate</u>	9
<u>Civil Engineer - Senior</u>	7
<u>Deputy Director of Public Works</u>	1
<u>Engineer - Junior/Assistant</u>	11
<u>Engineering Manager</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Engineering Technician I/II</u>	<u>4</u>	
<u>Right of Way Agent</u>	<u>1</u>	
<u>Staff Services Analyst I/II</u>	<u>1</u>	
		<u>42</u>
<u>(d) Placer County Transit</u>		
<u>Administrative Dispatcher</u>	<u>1</u>	
<u>Bus Driver I/II</u>	<u>16</u>	
<u>Bus Driver I/II (Part-Time)</u>	<u>3</u>	
<u>Bus Driver - Senior</u>	<u>1</u>	
<u>Equipment Service Worker I/II</u>	<u>1</u>	
<u>Public Works Manager</u>	<u>1</u>	
<u>Staff Services Analyst I/II</u>	<u>1</u>	
<u>Transportation Supervisor</u>	<u>1</u>	
<u>Transportation System Supervisor - Senior</u>	<u>1</u>	
		<u>26</u>
<u>(e) Public Works Road Maintenance</u>		
<u>Accounting Technician</u>	<u>1</u>	
<u>Administrative Clerk - Senior</u>	<u>1</u>	
<u>Assistant Road Superintendent</u>	<u>1</u>	
<u>Engineering Manager</u>	<u>1</u>	
<u>Engineering Technician I/II</u>	<u>2</u>	
<u>Equipment Operator - Senior</u>	<u>25</u>	
<u>Maintenance Worker/Equipment Operator</u>	<u>35</u>	
<u>Maintenance Worker/Traffic Sign Maintenance Worker</u>	<u>1</u>	
<u>Maintenance Worker/Tree Trimmer</u>	<u>1</u>	
<u>Road District Supervisor</u>	<u>8</u>	
<u>Road District Supervisor - Senior</u>	<u>6</u>	
<u>Traffic Sign Maintenance Worker - Senior</u>	<u>1</u>	
<u>Traffic Sign Supervisor</u>	<u>1</u>	
<u>Traffic Sign Supervisor - Senior</u>	<u>1</u>	
<u>Tree Trimmer - Senior</u>	<u>2</u>	
		<u>87</u>
<u>(f) Tahoe Area Regional Transit (TART)</u>		
<u>Administrative Dispatcher</u>	<u>1</u>	
<u>Bus Driver I/II</u>	<u>10</u>	
<u>Bus Driver I/II (Part-Time)</u>	<u>6</u>	
<u>Bus Driver - Senior</u>	<u>1</u>	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Transportation Supervisor</u>	1	
		<u>19</u>

(g) NPDES

<u>Civil Engineer - Associate</u>	1	
<u>Engineering Assistant</u>	1	
<u>Engineering Technician I/II</u>	1	
<u>Geographic Information Systems Technician - Senior</u>	1	
		<u>4</u>

<u>TOTAL - PUBLIC WORKS</u>		<u>221</u>
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SHERIFF

(a) Sheriff Protection and Prevention

<u>Administrative Secretary</u>	3	
<u>Administrative Technician</u>	1	
<u>Community Service Officer I/II</u>	5	
<u>Deputy Sheriff Trainee I/II</u>	98	
<u>Investigative Assistant</u>	1	
<u>Public Information Specialist</u>	1	
<u>Sheriff's Captain</u>	2	
<u>Sheriff's Lieutenant</u>	5	
<u>Sheriff's Sergeant</u>	18	
<u>Staff Services Analyst I/II</u>	1	
		<u>135</u>

(b) Sheriff Administration and Support

<u>Account Clerk - Entry/Journey</u>	3	
<u>Accountant-Auditor I/II</u>	2	
<u>Accounting Technician</u>	2	
<u>Administrative Clerk - Senior</u>	3	
<u>Administrative Secretary</u>	1	
<u>Administrative Services Manager</u>	1	
<u>Administrative Services Officer - Senior</u>	2	
<u>Administrative Technician</u>	3	
<u>Assistant Sheriff</u>	1	
<u>Building Crafts Mechanic</u>	1	

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Building Crafts Mechanic - Senior Supervising</u>	1
<u>Deputy Sheriff Trainee/I/II</u>	1
<u>Executive Secretary</u>	1
<u>Information Technology Analyst I/II</u>	3
<u>Information Technology Manager</u>	1
<u>Information Technology Supervisor</u>	1
<u>Information Technology Technician I/II</u>	2
<u>Sheriff-Coroner-Marshal</u>	1
<u>Staff Services Analyst I/II</u>	1
<u>Technology Solutions Analyst I/II</u>	2
<u>Technology Solutions Analyst - Senior</u>	1
<u>Undersheriff</u>	1

35

(c) Jail Corrections and Detention

<u>Accounting Technician</u>	2
<u>Administrative Legal Clerk - Entry/Journey</u>	26
<u>Administrative Legal Clerk - Senior</u>	6
<u>Administrative Secretary</u>	1
<u>Correctional Officer I/II</u>	65
<u>Correctional Sergeant</u>	5
<u>Correctional Support Program Manager</u>	1
<u>Deputy Sheriff Trainee/I/II</u>	45
<u>Sheriff's Captain</u>	1
<u>Sheriff's Lieutenant</u>	3
<u>Sheriff's Sergeant</u>	6

161

(d) Grants

<u>Deputy Sheriff Trainee/I/II</u>	16
<u>Information Technoloy Analyst I/II</u>	1

17

(e) Tahoe Operations

<u>Administrative Legal Clerk - Entry/Journey</u>	3
<u>Administrative Secretary</u>	1
<u>Community Services Officer I/II</u>	1

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

<u>Deputy Sheriff Trainee I/II</u>	32
<u>Equipment Services Worker I/II</u>	1
<u>Evidence Technician I/II</u>	1
<u>Investigative Assistant</u>	1
<u>Sheriff's Captain</u>	1
<u>Sheriff's Lieutenant</u>	2
<u>Sheriff's Sergeant</u>	7

50

(f) Support Services

<u>Accounting Technician</u>	2
<u>Administrative Legal Clerk - Entry/Journey</u>	8
<u>Administrative Legal Clerk - Senior</u>	3
<u>Administrative Legal Supervisor</u>	1
<u>Administrative Secretary</u>	1
<u>Chief Deputy Coroner</u>	1
<u>Dispatch Services Manager</u>	1
<u>Dispatch Services Supervisor</u>	2
<u>Equipment Service Worker I/II</u>	1
<u>Evidence Technician I/II</u>	4
<u>Evidence Technician - Supervising</u>	1
<u>Fleet Services Technician</u>	1
<u>Physician I/II</u>	2
<u>Public Safety Dispatcher I/II</u>	18
<u>Public Safety Dispatcher - Supervising</u>	8
<u>Sheriff's Captain</u>	1
<u>Sheriff's Lieutenant</u>	1
<u>Sheriff's Sergeant</u>	1

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(g) South Placer Corrections & Detention

<u>Administrative Legal Clerk - Entry/Journey</u>	7
<u>Administrative Legal Clerk - Senior</u>	1
<u>Administrative Secretary</u>	1
<u>Correctional Officer I/II</u>	28
<u>Correctional Sergeant</u>	3
<u>Deputy Sheriff Trainee I/II</u>	9
<u>Sheriff's Lieutenant</u>	1
<u>Sheriff's Sergeant</u>	3

53

99

ALLOCATION OF POSITIONS TO DEPARTMENTS
FY 2014-15

TOTAL - SHERIFF

508

ALLOCATION OF POSITIONS TO DEPARTMENTS

FY 2014-15

TREASURER - TAX COLLECTOR

<u>Account Clerk - Entry/Journey</u>	5
<u>Account Clerk - Senior</u>	2
<u>Accountant Auditor I/II</u>	2
<u>Accountant-Auditor - Senior</u>	1
<u>Accounting Technician</u>	7
<u>Administrative Services Officer - Senior</u>	1
<u>Assistant Treasurer - Tax Collector</u>	1
<u>Chief Deputy Treasurer</u>	1
<u>Executive Secretary</u>	1
<u>Tax Collections Officer</u>	1
<u>Technology Solutions Analyst I/II</u>	1
<u>Treasurer - Tax Collector - License Administrator</u>	1
<u>Treasurer - Tax Manager</u>	2

26

TOTAL - TREASURER-TAX COLLECTOR

26

VETERAN SERVICE OFFICE

<u>Administrative Secretary</u>	1
<u>Assistant Veterans Service Officer</u>	1
<u>Client Services Program Specialist I/II</u>	1
<u>Veterans Service Officer</u>	1

4

TOTAL - VETERAN SERVICE OFFICE

4

FULL TIME

2,754

PART-TIME

42

TOTAL ALLOCATED POSITIONS

2,796

Allocation of Positions to Special Districts

FY 2014-15

The classification and number of positions of employees authorized in the various departments of the County shall be as provided in the following sections of this attachment.

The Personnel Director may, if requested by the appointing authority, allow any position listed in this chapter to be filled by a lower classification in the same or related series. The compensation of the appointee shall be appropriate to the job classification for which the appointment is made.

AGENCY AND CLASSIFICATION	NUMBER OF POSITIONS
 <u>AIR POLLUTION CONTROL DISTRICT</u>	
<u>Account Clerk - Entry/Journey</u>	1
<u>Administrative Services Officer</u>	1
<u>Administrative Technician</u>	2
<u>Air Pollution Control Engineer - Associate</u>	1
<u>Air Pollution Control Engineer - Senior</u>	2
<u>Air Pollution Control Specialist I/II</u>	6
<u>Director of Air Pollution Control</u>	1
<u>Information Technology Technician I/II</u>	1
<u>Planner - Associate</u>	1
<u>Planner - Senior</u>	1
<u>Principal Air Pollution Control Engineer</u>	1
<u>Total - Air Pollution Control District</u>	<u>18</u>
 <u>FLOOD CONTROL DISTRICT</u>	
<u>Civil Engineer - Associate</u>	1
<u>Engineering Manager</u>	1
<u>Secretary Entry/Journey</u>	1
<u>Total - Flood Control District</u>	<u>3</u>
 <u>In-Home Supportive Services Public Authority</u>	
<u>Administrative Clerk - Entry/Journey</u>	2
<u>Administrative Technician</u>	3
<u>Public Authority Manager</u>	1
<u>Secretary Entry/Journey</u>	1
<u>Total - In Home Support Services Public Authority</u>	<u>7</u>
 <u>LOCAL AGENCY FORMATION COMMISSION (LAFCO)</u>	
<u>Administrative Technician</u>	1
<u>Executive Officer</u>	1
<u>Total - LAFCO</u>	<u>2</u>
 <u>TOTAL SPECIAL DISTRICT ALLOCATIONS</u>	 <u>30</u>