

Placer County Final Budget 2013-14





Cover and Divider Photographs

Cover and insert design by: Kelsey Baker and Laurie Davis | Cover photo: Hidden Falls Regional Park Bridge by Mark Rideout

The budget book cover and the section dividers throughout the budget book are intended to highlight infrastructure projects that continue to lay the groundwork for our future such as buildings, trails, bridges, and roads. The pictures reflect the importance of recent infrastructure projects that have contributed to the successful operations of County government, provided places to recreate, and achieved or maintained connectivity to otherwise inaccessible areas in our communities. The County's focus on investing in infrastructure provides the foundation of the quality of life that residents, businesses, and visitors have come to expect and appreciate.

County infrastructure is at the forefront of priorities currently being considered by the Board of Supervisors. It is a critical element of maintaining sus-

tainable service levels for the foreseeable future. Consistent with the County Budget and Financial Policy, infrastructure is addressed through strategic use of one-time funds and managed through a long-term approach by setting funds aside and pursuing projects based on countywide priorities.

The County departments that contribute to the planning, construction, and maintenance of the County's infrastructure are Facility Services, Public Works, Administrative Services, Community Development and Resource Agency, the County Executive Office and the Board of Supervisors. Each department provides an integral role in developing policies, soliciting public input, forming recommendations, and implementing and completing projects with the County's workforce, contracts, and overall project management.



COUNTY OF PLACER

BOARD MEMBERS

JACK DURAN
District 1

JIM HOLMES
District 3

ROBERT M. WEYGANDT
District 2

KIRK UHLER
District 4

JENNIFER MONTGOMERY
District 5

The final budget of Placer County for the fiscal year July 1, 2013 to June 30, 2014 is presented in this document. The final budget was adopted by the Board of Supervisors subsequent to a public hearing held on September 10, 2013 to consider changes to the Proposed Budget, which was adopted by the Board of Supervisors on June 4, 2013. We would like to thank the efforts of departmental budget preparers, department heads, and staff from the Offices of the County Executive and the Auditor-Controller. We would also like to thank the Board of Supervisors for their leadership and support.

The final budget was compiled in accordance with the County Budget Act (sections 29000 through 29144 of the Government Code) and includes schedules prescribed by the State Controller. This document sets forth the appropriations (spending limits) for the provision of services by the County and the estimated financing sources by which the spending plan will be funded, including all governmental and proprietary funds of the County, dependent special districts and other agencies whose affairs and finances are under supervision and control of the Board of Supervisors. California law requires that the County's budget must balance, that is, appropriations cannot exceed available financing sources.

The final budget is also a communication tool that speaks directly to the citizens, businesses, and visitors of Placer County. The charts and graphs that accompany the State-required schedules are provided as a means to display meaningful information contained within the required budgetary schedules, including revenues and sources by fund, expenditures by category and function, per capita revenue and per capita operating expenditures. Charts showing the distribution of the total one percent (1%) property tax charged have been included so that taxpayers can see how their tax dollars fund schools, fire districts, water agencies and city and county services. Information regarding total County assessed valuation and the property tax rates approved by the Board of Supervisors are also provided.

New this year is an increased focus to make the final budget document more useful to the reader. This document is reorganized according to best business practices and includes an Overview of the County's Funds, County Legal Structure and Budget Process, and County Financial Policies. We hope you find this additional information useful as we continue our effort to tell what we do and present the compelling value of our services.

David Boesch
County Executive Officer

Andrew Sisk
County Auditor-Controller



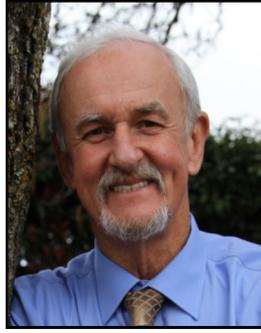
BOARD OF SUPERVISORS



Jack Duran
Supervisor
District One



Robert M. Weygant
Supervisor
District Two



Jim Holmes
Supervisor
District Three



Kirk Uhler
Supervisor
District Four



Jennifer Montgomery
Supervisor
District Five

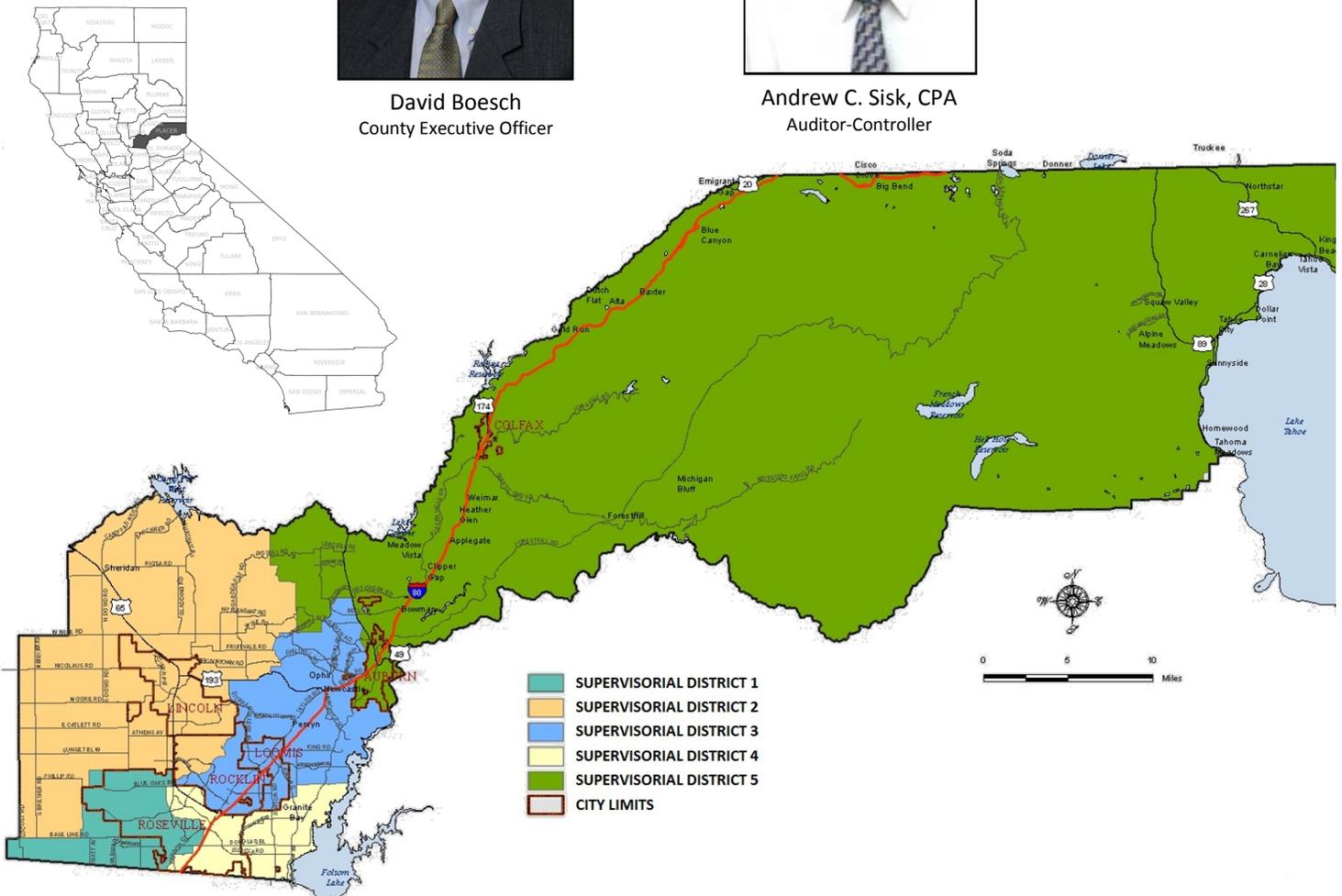
COUNTY EXECUTIVE OFFICER and COUNTY AUDITOR-CONTROLLER



David Boesch
County Executive Officer



Andrew C. Sisk, CPA
Auditor-Controller





COUNTY OFFICERS

FISCAL YEAR BEGINNING JULY 1, 2013

BOARD OF SUPERVISORS

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

PLACER COUNTY DEPARTMENT HEADS

County Executive Officer David Boesch

Elected Department Heads

Assessor Kristen Spears
Auditor – Controllor Andrew C. Sisk
County Clerk – Recorder – Registrar of Voters James McCauley
District Attorney R. Scott Owens
Sheriff – Coroner – Marshal Ed Bonner
Treasurer – Tax Collector Jenine L. Windeshausen

Appointed Department Heads

Administrative Services Director Jerry Gamez
Agricultural Commissioner / Sealer of Weights & Measures Joshua P. Huntsinger
Air Pollution Control Officer Thomas J. Christofk
Chief Probation Officer Marshall Hopper
Child Support Services Director Troy Held
Community Development Resource Agency Director Michael Johnson
County Counsel Gerald O. Carden
Facility Services Director Mary Dietrich
Farm Advisor Roger Ingram
Health and Human Services Director Richard J. Burton, M.D., M.P.H.
Library Services Director Mary L. George
Personnel Director Nancy Nittler
Public Works Director / Road Commissioner Ken Grehm
Veterans Service Officer Jonn Melrose

**Placer County
Government Vision:**

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

**Placer County
Government Mission:**

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

FY 2013-14 FINAL BUDGET

TABLE OF CONTENTS

<p>BUDGET TRANSMITTAL LETTER i</p> <p>COUNTY OFFICERS / DEPARTMENT HEADS..... v</p> <p>COUNTY STRUCTURE & BUDGET PROCESS 1</p> <p>COUNTY FUNDS OVERVIEW.....4</p> <p>COUNTY FINANCIAL POLICIES 13</p> <p>COUNTY ORGANIZATION83</p> <p>APPROPRIATION DETAIL SCHEDULES227</p> <p>ALPHABETICAL INDEX OF APPROPRIATIONS622</p> <p>DEPARTMENT BUDGET NARRATIVES / APPROPRIATION</p> <p>Administrative Services</p> <p style="padding-left: 20px;">Administrative Services..... 99, 227</p> <p style="padding-left: 20px;">Central Services.....104, 231</p> <p style="padding-left: 20px;">Telecommunication Services.....105, 229</p> <p>Agricultural Commissioner / Sealer</p> <p style="padding-left: 20px;">Agricultural Commissioner / Sealer.....106, 232</p> <p style="padding-left: 20px;">Fish and Game Commission110, 234</p> <p>Assessor111, 235</p> <p>Auditor – Controller</p> <p style="padding-left: 20px;">Auditor – Controller115, 237</p> <p style="padding-left: 20px;">Debt Service Fund119, 239</p> <p>Child Support Services.....120, 240</p> <p>Community Development Resource Agency.....124, 246</p> <p style="padding-left: 20px;">Building Inspection128, 244</p> <p style="padding-left: 20px;">Engineering and Surveying129, 242</p> <p style="padding-left: 20px;">Low and Moderate Income Housing Asset Fund.....131, 250</p> <p style="padding-left: 20px;">Planning.....130, 248</p> <p>County Clerk – Recorder133, 252</p> <p>County Counsel.....138, 254</p> <p>County Executive Office</p> <p style="padding-left: 20px;">Appropriation for Contingencies – General Fund221, 371</p> <p style="padding-left: 20px;">Board of Supervisors147, 258</p> <p style="padding-left: 20px;">Clerk of the Board147, 260</p> <p style="padding-left: 20px;">Community and Agency Support.....222, 373</p> <p style="padding-left: 20px;">Community Development Grants and Loans.....223, 380</p> <p style="padding-left: 20px;">Contribution to Other Debt Service.....223, 379</p> <p style="padding-left: 20px;">Contribution for Facilities and Infrastructure221, 374</p> <p style="padding-left: 20px;">Contribution to Health and Human Services.....223, 378</p> <p style="padding-left: 20px;">Contribution to Public Safety.....223, 377</p> <p style="padding-left: 20px;">County Executive Office.....142, 256</p> <p style="padding-left: 20px;">Countywide Systems Fund225, 385</p> <p style="padding-left: 20px;">Countywide Radio Project225, 386</p> <p style="padding-left: 20px;">Criminal Justice CEO – Public Safety Fund224, 381</p> <p style="padding-left: 20px;">Criminal Justice Other Programs221, 375</p> <p style="padding-left: 20px;">Disaster Response and Recovery149, 266</p> <p style="padding-left: 20px;">Economic Development.....148, 261</p> <p style="padding-left: 20px;">Emergency Services / Community Outreach.....148, 264</p> <p style="padding-left: 20px;">Fire Protection149, 267</p> <p style="padding-left: 20px;">General Liability Insurance150, 269</p> <p style="padding-left: 20px;">Gold Country Tourism and Promotions224, 382</p> <p style="padding-left: 20px;">Lake Tahoe Tourism and Promotions.....224, 383</p> <p style="padding-left: 20px;">Open Space224, 384</p> <p style="padding-left: 20px;">Organizational Development.....148, 263</p> <p style="padding-left: 20px;">Workers Compensation Insurance150, 271</p> <p>District Attorney151, 273</p> <p>Facility Services</p> <p style="padding-left: 20px;">Administration155, 277</p> <p style="padding-left: 20px;">Building Maintenance.....162, 275</p> <p style="padding-left: 20px;">Capital Improvements164, 283</p> <p style="padding-left: 20px;">Eastern Regional Landfill165, 288</p> <p style="padding-left: 20px;">Environmental Utilities.....164, 292</p> <p style="padding-left: 20px;">Museums.....163, 281</p> <p style="padding-left: 20px;">Parks and Grounds Maintenance163, 279</p> <p style="padding-left: 20px;">Property Management (Dewitt Development)164, 290</p> <p style="padding-left: 20px;">Solid Waste Management.....165, 289</p> <p>Farm Advisor166, 294</p>	<p>Health and Human Services</p> <p style="padding-left: 20px;">Administration & Management Information Systems 170, 297</p> <p style="padding-left: 20px;">Adult System of Care.....176, 304</p> <p style="padding-left: 20px;">Children’s System of Care177, 309</p> <p style="padding-left: 20px;">Client and Program Aid.....178, 312</p> <p style="padding-left: 20px;">Community Clinics177, 307</p> <p style="padding-left: 20px;">Community Health175, 299</p> <p style="padding-left: 20px;">Domestic Animal Control174, 295</p> <p style="padding-left: 20px;">Environmental Health176, 302</p> <p style="padding-left: 20px;">Housing Assistance Program179, 316</p> <p style="padding-left: 20px;">Human Services178, 314</p> <p>Library180, 318</p> <p>Personnel</p> <p style="padding-left: 20px;">Dental and Vision Insurance.....188, 326</p> <p style="padding-left: 20px;">Employee Benefits.....188, 323</p> <p style="padding-left: 20px;">Personnel.....184, 321</p> <p style="padding-left: 20px;">Retiree Sick Leave Benefit.....188, 327</p> <p style="padding-left: 20px;">State Unemployment Insurance188, 325</p> <p>Probation</p> <p style="padding-left: 20px;">Correctional Food Services194, 331</p> <p style="padding-left: 20px;">Probation.....189, 328</p> <p>Public Works</p> <p style="padding-left: 20px;">Administration195, 333</p> <p style="padding-left: 20px;">Engineering, Transportation and Construction.....200, 338</p> <p style="padding-left: 20px;">Fleet Operations201, 349</p> <p style="padding-left: 20px;">NPDES200, 335</p> <p style="padding-left: 20px;">Placer County Transit201, 345</p> <p style="padding-left: 20px;">Road Maintenance.....201, 340</p> <p style="padding-left: 20px;">Special Aviation Fund200, 337</p> <p style="padding-left: 20px;">Tahoe Area Regional Transit (TART).....201, 347</p> <p>Sheriff – Coroner – Marshal</p> <p style="padding-left: 20px;">Administration and Support203, 357</p> <p style="padding-left: 20px;">Auburn / South Placer Support Services207, 359</p> <p style="padding-left: 20px;">Automated Mobile and Fixed Fingerprint209, 365</p> <p style="padding-left: 20px;">Grant Program207, 351</p> <p style="padding-left: 20px;">Jail Corrections and Detention208, 361</p> <p style="padding-left: 20px;">Placer Regional Auto Theft Task Force210, 366</p> <p style="padding-left: 20px;">Protection and Prevention209, 355</p> <p style="padding-left: 20px;">South Placer Jail Corrections and Detention.....208, 363</p> <p style="padding-left: 20px;">Tahoe Operations209, 353</p> <p>Treasurer – Tax Collector</p> <p style="padding-left: 20px;">mPOWER215, 369</p> <p style="padding-left: 20px;">Treasurer – Tax Collector211, 367</p> <p>Veterans Service Officer216, 370</p> <p>STATE CONTROLLER SCHEDULES 31</p> <p>POSITION ALLOCATION LIST 59</p> <p>MASTER FIXED ASSET LIST 81</p> <p>PLACER COUNTY ORGANIZATION CHART 96</p> <p>SUMMARY OF TOTAL BUDGETS AND POSITIONS 97</p> <p>ROAD CONSTRUCTION PROJECTS 343</p> <p>GLOSSARY OF TERMS 619</p> <p>SYSTEMS, NONDEPARTMENTAL & CAPITAL PROJECTS</p> <p style="padding-left: 20px;">Administration and Financial Services..... 86</p> <p style="padding-left: 20px;">Community and Cultural Services 88</p> <p style="padding-left: 20px;">Health and Human Support Services 90</p> <p style="padding-left: 20px;">Land Use Services..... 92</p> <p style="padding-left: 20px;">Public Protection Services 94</p> <p style="padding-left: 20px;">Non-departmental Operations 219</p> <p style="padding-left: 20px;">Capital Improvement Projects 285</p> <p>SPECIAL DISTRICTS SCHEDULES 387</p>
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Budget Overview



Customs House Renovation Tahoe City
Photographer: Robert Miller

County Legal Structure & Budget Process

CALIFORNIA CONSTITUTION & GOVERNMENT CODE

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

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

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

PLACER COUNTY CHARTER

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

BUDGET PROCESS

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

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

The County's Major Funds and Non-Major funds as reported in the County's Comprehensive Annual Financial Report (CAFR) are determined annually using established criteria. For financial reporting purposes in the CAFR, the General Fund as a Major Governmental Fund includes the General, Public Safety, Gold Country Tourism and Promotions, Lake Tahoe Tourism and Promotions, and Open Space Funds, along with the following other funds

County Legal Structure & Budget Process

which are not included in the Proposed Budget: General State and Federal Grants, Public Safety State and Federal Grants, County Local Revenue 2011, General Construction and Maintenance Projects, General Special Programs, and Public Safety Special Programs. Other Major Governmental Funds include the Capital Projects, Special Capital Projects, Low and Moderate Income Housing Asset, Roads Construction and Maintenance Projects, Traffic Mitigation Construction and Maintenance Projects, and the Road Funds.

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

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

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

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

The FY 2013-14 Final Budget book is intended to communicate County priorities and the distribution of available resources in a clear and meaningful way including the following elements:

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

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

County Profile: New to the budget book this year to provide broader context for residents and businesses including history, population, local economy, housing, and tourism.

Department Chapters: Reorganized this year to more directly communicate to residents about what we do, include a summary of critical issues, followed by detailed fiscal, staffing, and services information.

Appropriation Detail: Detailed appropriation schedules are found at the back of the book.

County Legal Structure & Budget Process

FY 2013-14 BUDGET DEVELOPMENT MILESTONES		
PROPOSED BUDGET	ITEM	INVOLVES
OCTOBER 2012 to JANUARY 2013	Complete Internal Service Fund Recommendations; Develop Proposed Budget Fiscal Assumptions and Guidelines; Issue Budget Instructions and Forms to Departments	CEO / Departments
JANUARY 2013	Analysis of Governor's Budget Proposal	Departments / CEO
FEBRUARY 2013	Submit Operating and Enterprise Budget Requests and Narratives	Departments / CEO
FEBRUARY 2013	Board of Supervisors Proposed Budget Workshop - Departments Present Priorities and Critical Issues	Public / Board / Departments / CEO
MARCH/ APRIL 2013	Analysis and Discussion with Departments in Context of Board Priorities, Financial Policies, and Multi-Year Sustainability; Develop Proposed Budget Recommendations	Departments / CEO
MAY 2013	Finalize Proposed Budget Recommendations; Analyze Governor's May Revise	CEO
JUNE 2013	Board of Supervisors Approves Proposed Budget; Distribution of Budget Book and Update to County Website	Public / Board / Departments / CEO
FINAL BUDGET	ITEM	INVOLVES
JUNE 2013	Develop and Issue Final Budget Guidelines to Departments	CEO
LATE JULY 2013	Current Fiscal Year Closes; Departments Submit Final Budget Adjustment Requests	Auditor / Departments
EARLY AUGUST 2013	Revise Revenue and Expenditure Forecasts	CEO
AUGUST 2013	Board of Supervisors Budget Workshop - Departments Present Priorities and Critical Issues	Public / Board / Departments / CEO
AUGUST 2013	Final Budget Recommendations Based on Updated Financial Forecasts and Board Workshop Direction	CEO
AUGUST 2013	Balance Final Budget Schedules with Auditor	Auditor / CEO
EARLY SEPTEMBER 2013	Board of Supervisors Conducts Public Hearing and approves Final Budget; County Website Updated	Public / Board / Departments / CEO
OCTOBER 2013	Final Budget Book Production and Distribution	Auditor / CEO
OCTOBER 2013	Begin FY 2014-15 Budget Development	CEO

County Funds Overview

COUNTY OPERATING FUNDS

Government budgets, or appropriations¹, are legal limits on how much a department can spend and may not be exceeded unless additional funding is authorized through Board approved budget revisions. In practice, appropriations are the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes, and are limited to one year. Placer County's 89 appropriations are listed in the Index on page 622. Critical components of a government fund are financing requirements (financing uses and provision for reserves²), which are offset by available financing (financing sources, cancelled reserves and fund balance³ carryover). When total financing requirements equal total available financing, the budget is balanced.

Placer County has 14 operating and two capital and infrastructure funds (Figure 1) that make up the Final Budget.⁴ The funds are consistent with the County's organizational and operational structure and differ from how they are reported on the Comprehensive Annual Financial Report (CAFR). The *Public Safety Fund*, *Gold Country Tourism and Promotion Fund*, *Tahoe Tourism and Promotion Fund*, and the *Open Space Fund* are combined into the *General Fund* on the CAFR for reporting purposes per standard accounting practice. The infrastructure funds are reported separately on the CAFR. Further detail about the basis of budgeting and annual reporting can be found under the Budget Process on page 1.

FY 2013-14 FINAL BUDGET

Placer County's FY 2013-14 Final Budget is recommended at \$720.8 million, representing a decrease of \$9.3 million or -1.3% compared to the FY 2012-13 Final Budget.

- Funding for the FY 2013-14 Operating Budget includes:
 - \$358.8 million in General Fund revenues
 - \$302.3 million in other revenues;
 - \$57.0 million in fund balance carryover (all operating funds):
 - \$28.4 million General Fund
 - \$10.2 million Public Safety Fund
 - \$0.6 million Public Ways & Facilities Fund (Road Fund)
 - \$14.0 million Capital Projects Fund
 - \$1.5 million Lake Tahoe Tourism & Promotions Fund
 - \$2.3 million among other operating funds
 - \$2.7 million in reserves (all operating funds)

Fund balance is carefully estimated throughout the budget process and plays an important role as a planned, budgeted resource. In the County's multi-year budget approach, ongoing reliance on fund balance is reduced.

The Final Budget contains \$153.9 million in Capital and Road Infrastructure Funds, a decrease of 17.9% compared to FY 2012-13. Capital and Road Infrastructure Funds are dedicated to capital construction and maintenance of county buildings and infrastructure to ensure public access to services, road and bridge infrastructure, storm maintenance, and snow removal and are supported by \$139.0 million in revenues, \$14.7 million in fund balance, and \$0.2 million in cancellation of reserves / designations.

As indicated in Figure One on the following page, the Final Budget is \$9.3 million lower than in FY 2012-13, a decrease of 1.3%. This decrease is comprised of several components, including a \$39.5 million decrease (-32.7%) to the Public Ways and Facilities Fund, much of which results from the decision not to encumber costs for future projects (greater alignment between the budgeting approach and annual incremental costs and revenues of individual projects), offset by a combined \$30.0 million increase in the General, Public Safety and Capital Projects funds, combined (all discussed below). The Final Budget adds \$5.7 million to various General

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

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

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

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

County Funds Overview

Fund Reserves to position the County to address future economic, state and federal fiscal impacts, while maintaining a fiscally sound budget and service delivery model.

Figure 1. Operating & Capital Budgets, Financing Requirements Comparison

Financing Requirements	Final Budget FY 2012-13	Final Budget FY 2013-14	\$ Change FY 2012-13 to FY 2013-14	% Change
Operating Budget				
General Fund	\$ 369,558,525	\$ 387,180,199	\$ 17,621,674	4.8%
Housing Authority Fund	2,591,722	2,348,037	\$ (243,685)	-9.4%
Community Revitalization Fund	2,598,946	477,300	\$ (2,121,646)	-81.6%
Low & Moderate Income Housing Asset Fund	2,238,367	2,271,605	\$ 33,238	1.5%
Special Aviation Fund	50,934	54,273	\$ 3,339	6.6%
Public Safety Fund	142,247,491	148,748,723	\$ 6,501,232	4.6%
DMV Special Collections Fund	1,691,763	1,869,192	\$ 177,429	10.5%
Gold County Tourism & Promotion	193,200	207,339	\$ 14,139	7.3%
Fish & Game Fund	9,147	19,124	\$ 9,977	109.1%
Tahoe Tourism & Promotion	6,463,844	7,686,795	\$ 1,222,951	18.9%
Open Space Fund	543,795	745,080	\$ 201,285	37.0%
County Library Fund	6,134,274	6,541,131	\$ 406,857	6.6%
Fire Control Fund	3,993,133	4,101,318	\$ 108,185	2.7%
Debt Service Fund	4,374,409	4,658,556	\$ 284,147	6.5%
Subtotal Operating Funds	\$ 542,689,550	\$ 566,908,672	\$ 24,219,122	4.5%
Infrastructure Budget				
Capital Projects Fund	\$ 66,735,979	\$ 72,650,387	\$ 5,914,408	8.9%
Public Ways & Facilities Fund	120,765,685	81,290,283	\$ (39,475,402)	-32.7%
Subtotal Infrastructure Funds	\$ 187,501,664	\$ 153,940,670	\$ (33,560,994)	-17.9%
Total Financing Requirements:	\$ 730,191,214	\$ 720,849,342	\$ (9,341,872)	-1.3%
*Provision of Reserves included in FY 2013-14: \$5.7 million in General Fund; \$2.3 million in Public Safety Fund; and \$1.5 million in other funds				

County Workforce

Allocated positions have increased when compared to the FY 2012-13 Final Budget, increasing from 2,762, to 2,798 including Operating, Enterprise, and Internal Service Funds. Funded positions total 2,502, an increase from 2,377 (5.3%) at FY 2012-13 Final Budget. The increase in allocations and funded positions is primarily due to the phased opening of the South Placer Adult Correctional Facility and Federal and State funded program changes in Health and Human Services.

THE GENERAL FUND

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

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

County Funds Overview

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

General Fund allocated positions in the Final Budget have increased slightly when compared to FY 2012-13 Final Budget, from 1,621 to 1,623. Funded General Fund positions total 1,398, an increase of 90 (6.9%) from Final Budget FY 2012-13.

Figure 2 below displays the General Fund budget for FY 2012-13 and FY 2013-14 in addition to the amount of reserves accessed or increased.

Figure 2. General Fund Financing Uses and Reserves

Financing Requirements	Final Budget FY 2012-13	Final Budget FY 2013-14	\$ Change FY 2012-13 to FY 2013-14	% Change
General Fund				
Financing Uses	\$ 364,295,280	\$ 381,509,209	\$ 17,213,929	4.7%
Provisions to Reserves	5,263,245	5,670,990	\$ 407,745	7.7%
Total Financing Requirements:	\$ 369,558,525	\$ 387,180,199	\$ 17,621,674	4.8%

The FY 2013-14 General Fund operating budget is recommended at \$381.5 million, an increase of \$17.2 million or 4.7% from the FY 2012-13 Final Budget. The year over year increase includes Federal and State funded program expansions in Health and Human Services of \$10.9 million and 91 positions to carry out enhanced healthcare, CalWORKS (welfare to work), CalFresh (foodstamps), and mental health services, at no cost to the County General Fund. Other year over year General Fund increases include \$2.1 million in salary and benefit costs outside of the Health & Human Services Department, \$2.4 million in A-87 allocated costs, and a \$2.1 million increased contribution to Public Safety. These increases are offset by various services and supplies decreases of approximately \$300,000.

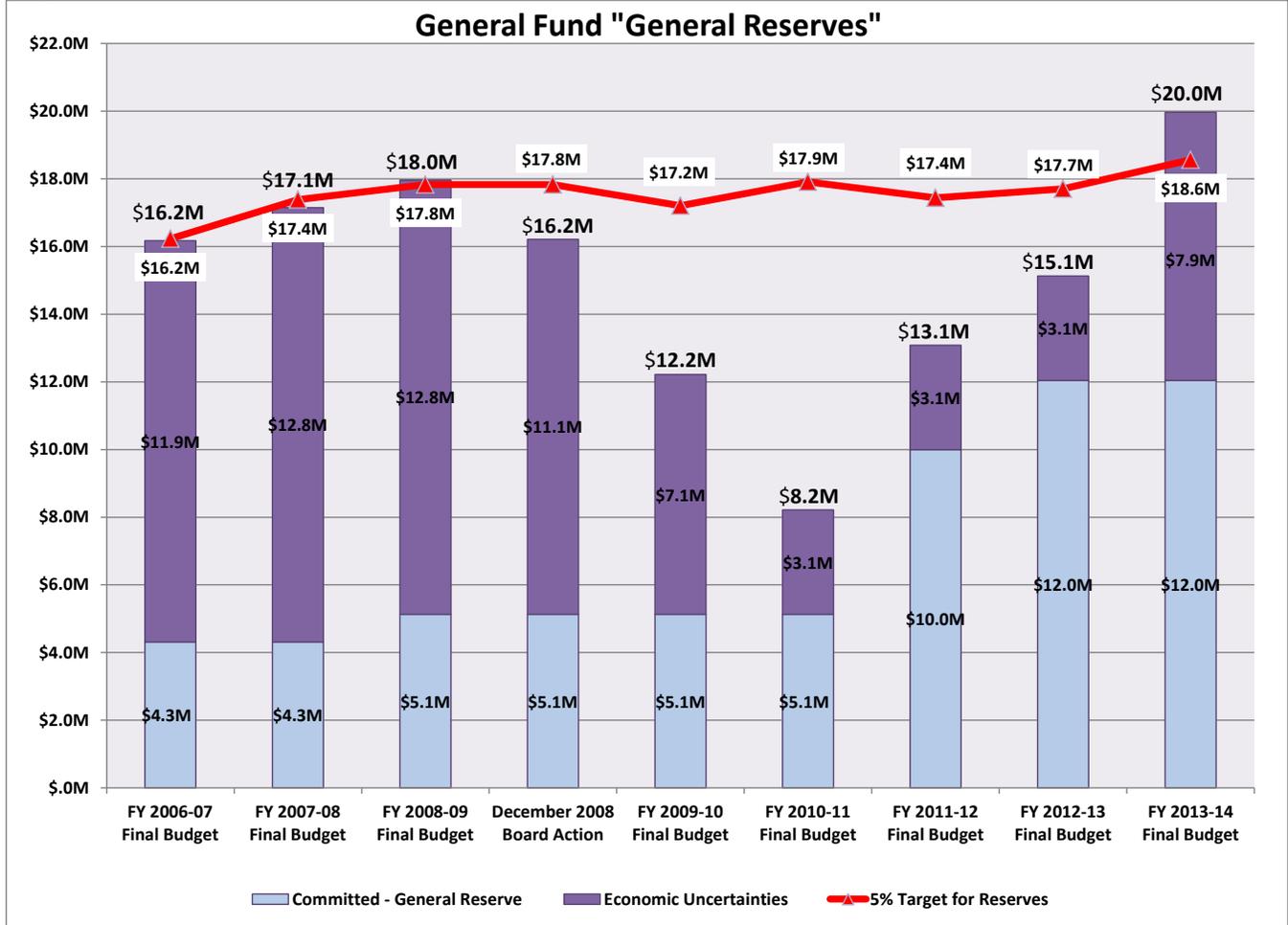
Use of Reserves and Contingencies

Maintenance of adequate levels of reserves has been part of the County's fiscal planning process for many years. Continued implementation of the Budget and Financial Policy has enabled Placer County to set aside resources for difficult budget years, and has provided a solid foundation for County revenues. Reserves were used for several years to mitigate impacts of the recently experienced "Great Recession". For FY 2013-14, as directed by the Board at the conclusion of the August Workshop, a total of \$5.7 million has been added to General Fund reserves, enabling the County to achieve the 5% General / Economic Contingency Reserve target (Budget and Financial Policy) for the first time in six years (see Figure 3 below), while providing fiscal flexibility for future Board priorities and/or economic challenges; and adding to the Future Unfunded Mandates Reserve.

The recommended General Fund contingency funding set-aside for unanticipated expenditures or revenue shortfalls is 1.5% of General Fund operating costs, or \$5.6 million for FY 2013-14. These funds may be used for operating costs and / or unanticipated revenue decreases.

County Funds Overview

Figure 3 – General Fund “General Reserves”



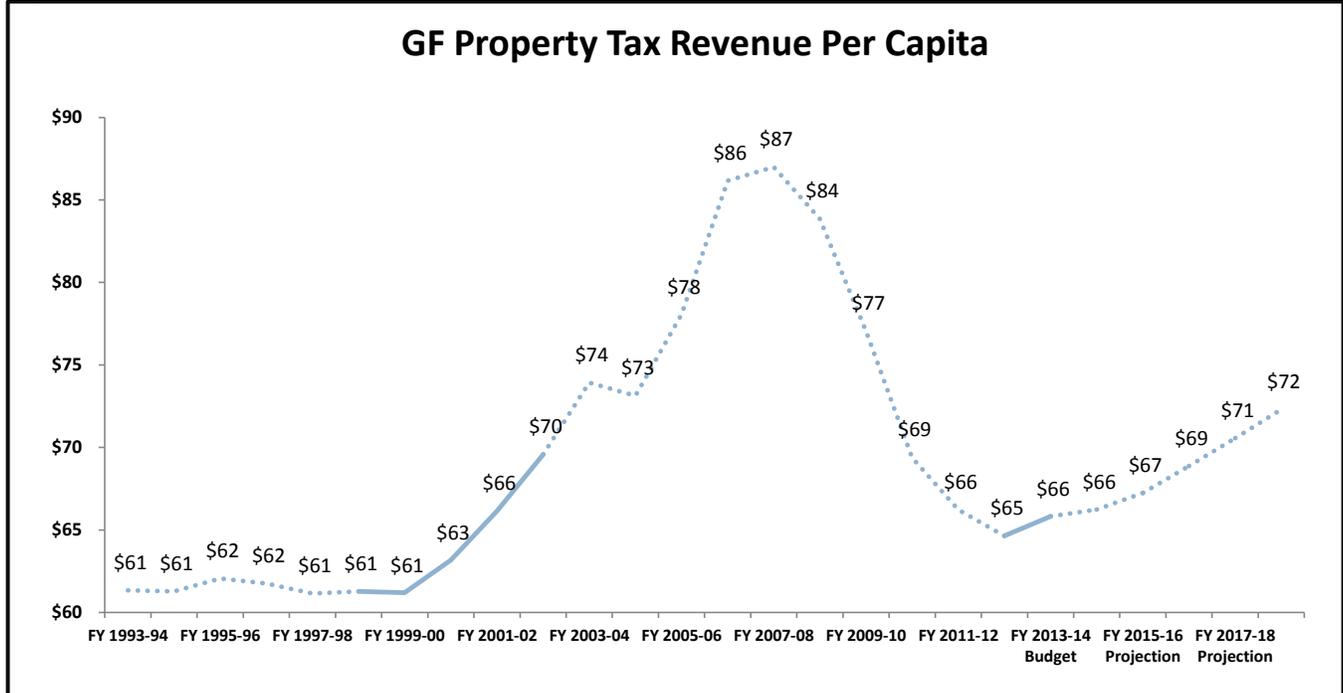
Revenue Estimates

Budgeted General Fund revenues have increased when compared to last year’s Final Budget; up \$19.8 million from \$339.0 million to \$358.8 million mostly due to over \$10 million in Health and Human Services Federal and State expansions, and Property Tax increases of \$5.2 million due to an increase in Countywide assessed valuation. As the local economy continues its modest recovery, increases in revenue collections related to Lake Tahoe-area Transient Occupancy Taxes (\$640,000), Real Property Transfer Taxes (\$400,000), Construction Permits (\$344,000), and Construction Inspection (\$344,000) are projected during FY 2013-14.

Collections of property tax represent the largest single source of discretionary revenue available in the General Fund. Adjusting for county population and inflation, the per capita amount of property tax collected is anticipated to be at levels experienced in FY 2001-02, as shown in Figure 4 below. Real property assessed valuations are not anticipated to recover to peak levels experienced just before the onset of the “Great Recession” at any time in the foreseeable future, but rather grow modestly at a rate of approximately 2.0% - 2.5% consistent with Proposition 13 valuation growth limits and recovery of property valuation adjustments.

County Funds Overview

Figure 4 – General Fund Property Tax Revenue Per Capita



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

THE PUBLIC SAFETY FUND

The **Public Safety Fund** is a Major Governmental fund⁶ made up of four departments: Sheriff, District Attorney, Probation and the County Executive Office. The FY 2013-14 *Public Safety Fund* budget is recommended at \$148.7 million, an increase of \$6.5 million or 4.6% over FY 2012-13. In addition to providing departments with important resources for the provision of public safety, the recommended budget also directs an additional \$2.3 million to the *Public Safety Fund* reserve for potential use related to future Public Safety priorities. The *Public Safety Fund* is in balance with the revenue estimates noted below.

Revenue estimates for public safety are \$138.5 million, \$6.2 million or 4.7% higher than FY 2012-13. Included in these estimates are the following major revenues:

- \$74.8 million in General Fund contribution, an operational increase of \$2.9 million or 4.4% above FY 2012-13. 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. The General Fund contribution of \$6.0 million to offset State Controller's Cost Allocation Plan (A-87) costs has decreased \$1.1 million or 14.9% from FY 2012-13 to align with the updated Cost Allocation Plan.
- \$35.9 million in public safety sales tax (Proposition 172 funding), an increase of \$2.2 million or 6.5% above FY 2012-13 reflecting a higher trend in receipts.
- \$6.9 million in Public Safety Realignment (AB 109) funding, an increase of \$1.3 million or 23.2%, reflecting higher sales tax projections from the State.

The Public Safety Fund is balanced with \$10.2 million in estimated fund balance carryover. The Final Budget includes the phased opening of the South Placer Adult Correctional Facility (SPACF).

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

County Funds Overview

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 \$80.9 million represents a decrease of \$39.8 million (-33.0%) as compared to FY 2012-13. 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 \$650,000 in fund balance carryover. The fund balance carryover will be used towards road resurfacing, Riosa Road improvements in Sheridan, and Casa Loma landslide repairs.

CAPITAL PROJECTS FUND

The **Capital Projects Fund** is a Major Governmental fund maintained by the Facility Services Department and provides resources for the construction and remodeling of county buildings. Project priority is determined by whether a project is identified in the Capital Improvements Master Plan, mitigates health and safety needs, improves departmental operations, or preserves and extends the life of an existing county facility. A continuing issue that confronts the County has been the critical need to plan for, maintain, and replace the County's aging facilities. To bridge the gap between funding needs and funds on hand, the County's long range financing plan assumes a combination of accumulated reserves, current funding from within county budget resources, cautious debt obligation, growth fees and other revenue. Utilization of Tobacco Securitization bond proceeds, approved by the Board of Supervisors through year 2056, will also continue to support funding for infrastructure. Additionally, the Board of Supervisors authorized the formation of an infrastructure investment committee to align project priorities within available funding options from a countywide and growth perspective.

The FY 2013-14 **Capital Projects Fund** budget is recommended at \$72.7 million, an increase of \$5.9 million from the FY 2012-13 Final Budget. Final Budget project costs are \$72.1 million, compared to the \$66.0 million in FY 2012-13. The increase in project construction costs reflects anticipated costs associated with the Auburn Animal Shelter, SMD #3 Regional Sewer, Tahoe Justice Center planning, various trail and park projects, and development of the Placer County Government Center. The General Fund contribution to capital projects is \$4.5 million consistent with the Capital Facilities Financing Plan (CFFP). The Capital Projects Fund is balanced with \$58.6 million in revenue and project reimbursements and \$14.0 million in estimated fund balance carryover.

OTHER COUNTY OPERATING FUNDS

The Final Budget includes 14 operating and 2 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 \$2.3 million, including \$32,114 from carryover fund balance and \$82,279 from reserves. The recommended Final Budget for this fund is \$243,685 less than FY 2012-13.

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

County Funds Overview

CDRA in FY 2012-13 due to the dissolution of Redevelopment Agencies under AB1X 26. These programs include the Community Development Block Grant (CDBG) General Allocation, the Economic Development Block Grant (EDBG), the HOME Investment Partnership Program, the CalHome Program, and the Neighborhood Stabilization Program (NSP). These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and reduction of blighted conditions. The recommended Final Budget includes only those projects with approved grant revenue or other in-hand sources. Federal aid is projected to decrease by \$801,940; therefore, the recommended Final Budget for this fund is \$2.1 million less than FY 2012-13.

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 Final Budget includes expenditures of \$1.8 million in loans with projected receipts of \$417,032 in RPTTF funding. To balance, this fund uses approximately \$1.6 million in fund reserves comprised of revenues received in prior years. The recommended Final Budget for this fund is \$33,238 more than FY 2012-13.

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 \$54,273, funded by a state grant (\$40,000) and fund balance (\$14,273). The recommended Final Budget for this fund is nearly identical to FY 2012-13.

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 2013-14 financing requirements of \$1.8 million are supported by revenue (\$762,600) and by carryover fund balance (\$1.1 million). The recommended Final Budget for this fund is \$177,429 more than FY 2012-13.

The **Gold Country Tourism and Promotion Fund** is a Major Governmental fund⁷ 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 2013-14 are \$207,339. The budget is balanced with \$185,850 in estimated revenue, \$12,860 in carryover fund balance and \$8,629 in reserves. The recommended Final Budget for this fund is \$14,139 more than FY 2012-13.

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 2013-14. The contribution will balance the \$19,124 in financing requirements with \$9,200 in revenues and \$9,294 in Fish and Game fund balance carryover. An accounting adjustment of prior years fine revenue makes available \$9,997 in one-time funding, which is added to reserves.

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 \$7.7 million is supported by

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

County Funds Overview

estimated revenue (\$6.2 million) and carryover fund balance (\$1.5 million). The recommended Final Budget for this fund is \$1.2 million more than FY 2012-13.

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 \$745,080 are supported by developer fees, a United Auburn Indian Community contribution, and other revenue. The recommended Final Budget for this fund is \$201,285 more than FY 2012-13.

The **Library Fund** is Non-Major Governmental – Special Revenue fund managed by the Library Department and provides public library services that support the educational, recreational and cultural endeavors of citizens within the community. The County Library System serves all of Placer County except for the cities of Roseville and Lincoln, which have their own library systems. The 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 \$178,831 (5%) 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 \$6.3 million are supported by \$5.9 million of revenue, \$237,300 in carryover fund balance and \$136,630 in reserves. The General Fund provides direct contributions for salary and benefit support of the Director of Library Services (\$198,644) and \$1.3 million for costs of centralized county services that are not charged directly (A-87). Compared to FY 2012-13, the operating budget increases \$161,539, partially funded by reserves.

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 \$4.1 million are supported by \$3.3 million in estimated revenue, and \$795,960 in carryover fund balance. In FY 2013-14 the fund will continue to receive a contribution for fire services from the General Fund of just over \$1.0 million. Other financing sources include dedicated property tax, public safety sales tax and other miscellaneous revenue. The recommended Final Budget for this fund is \$108,185 more than FY 2012-13.

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 \$4.3 million in estimated revenue, and \$341,529 in carryover fund balance. The recommended Final Budget for this fund is \$284,147 more than FY 2012-13.

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. Internal service funds adjust rates as necessary to recover their 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 \$865,031 to \$11.5 million compared to \$1.0 million to \$10.8 million in the prior year. Total cancellation of reserves for internal services funds in the Final Budget is \$5.6 million consistent with a four-year plan to utilize reserves to smooth charges. Additions to internal service fund reserves in the Final Budget total \$1.9 million.

Placer County internal services funds are:

- Telecommunication Services
 - Countywide Systems
-

County Funds Overview

- Countywide Radio Project
- Fleet
- Correctional Food Services
- Central Services
- Special District Services
- State Unemployment
- General Liability Insurance
- Workers Compensation Insurance
- Dental and Vision Insurance
- Retiree Sick Leave Benefit

Since internal service funds charge fees to county departments for services received, including these budgets with the County Final 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 six enterprise funds in FY 2013-14:

- Placer County Transit
- TART
- Eastern Regional Landfill
- Solid Waste Management
- Property Management (Dewitt Development)
- 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. Placer County enterprise funds range in size of financing requirements from \$488,261 to \$10.5 million. The total amount of financing uses and reserve additions for the enterprise funds for FY 2013-14 is \$23.9 million, an increase of \$2.1 million from the prior year due to more additions to reserves.

SPECIAL DISTRICTS

The Final 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 167 Districts and CSA zones governed by your Board. The Special District's final 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.

Significant changes since the FY 2013-14 Proposed Budget include \$9.0 million to recognize a state funded loan for Sewer Maintenance District #3 - Regional Sewer, \$1.5 million in new expenditures for construction and engineering services for regional sewer projects in Sewer Maintenance District 1, plus a total of \$5.9 million in new expenditures spread across the various Districts and CSA zones. A net total of \$8.2 million is added to reserves to designate fund balance carryover to contingencies, capital assets, or for restricted purposes such as infrastructure and road improvements.

County Financial Policies



Dry Creek Community Park Project
Photographer: Del Carter

County Financial Policies

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

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

BUDGET AND FINANCIAL POLICY

1.0 PURPOSE:

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

2.0 POLICIES:

2.1 General

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

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

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

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

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

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

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

County Financial Policies

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

2.2 Revenues

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

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

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

2.2.2 Budget realistic and probable revenue estimates.

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

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

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

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

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

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

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

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

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

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

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

County Financial Policies

2.3 Expenditures

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

2.4 Capital Budgets

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

County Financial Policies

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

2.5 Fund Balance Classification and Other Financial Policies

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

County Financial Policies

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

DEBT MANAGEMENT POLICY

I.0 DEBT POLICY PURPOSE

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

This policy is intended to assist the County in meeting the following objectives.

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

County Financial Policies

2.0 SCOPE OF DEBT AND OTHER OBLIGATIONS GOVERNED BY THIS POLICY

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

- 2.1 voter-approved bonds which impose or increase taxes or assessments;
- 2.2 lease revenue bonds and certificates of participation payable out of general resources; and
- 2.3 limited obligations payable out of project or system revenues or other restricted funds.

This policy includes all debt that must ultimately be approved by the Placer County Board of Supervisors. This policy is not intended to address interfund borrowing; interagency borrowing; tobacco securitization; loans from the County Treasurer pursuant to the California State Constitution; or investment activities of the County Treasurer including but not limited to reverse repurchase agreements and securities lending.

3.0 USES OF COUNTY DEBT

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

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

4.0 CAPITAL PLANNING POLICIES

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

5.0 BALANCING DEBT WITH COUNTY EQUITY

The County will minimize debt by deferring capital projects and by dedicating a portion of its resources towards pay-as-you-go capital investment. The County will continue to balance debt and equity by investing a portion of annual revenue in the capital program, providing for reserves and for depreciation. The County should avoid

County Financial Policies

deferral of necessary capital improvements that result in greater costs associated with deferred maintenance or replacement.

6.0 DEBT AFFORDABILITY TARGET LIMITATIONS

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

The principal affordability measures will be the following.

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

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

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

7.0 DEBT ADMINISTRATION

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

- 7.1 **Reviewing and recommending debt financing—CEO & Treasurer.** The CEO and Treasurer Tax Collector will be responsible for reviewing, analyzing and recommending new issue debt financing when appropriate and consistent with these policies. The County’s Finance Committee will review proposed County debt financing proposals and make recommendations to the CEO and Board of Supervisors.
- 7.2 **Leading the process of issuance—CEO, Treasurer and County Counsel.** Departments will work together to select financial advisors, underwriters, bond counsel, disclosure counsel and other members of a financing team. Officials will prepare bond documentation including official statements, and will review them for material errors or omissions before such documents can be deemed final.
- 7.3 **Fiscal agent—Treasurer.** The Treasurer will be responsible for selecting trustees and other fiscal agents associated with bond and certificate of participation issues. To the extent permitted by bond

County Financial Policies

counsel, the rating agencies or any bond insurer, the Treasurer will serve as the County's fiscal agent on its debt transactions.

- 7.4 Continuing annual disclosure—Treasurer, Auditor-Controller, Facility Services and CEO.** The Securities and Exchange Commission (“SEC”) requires that underwriters obtain promises in writing from municipal debt issuers to provide specified financial and operating information on an annual basis. This promise for continuing annual disclosure is set forth in a separate agreement between the issuer and the underwriter who purchases the County's bonds. The County Executive Office will oversee the preparation of annual disclosure reports as required under federal law and regulations, and consistent with the continuing disclosure agreement pertaining to that financing. Such reports will be reviewed in the manner of initial official statements. Under continuing disclosure requirements the County is obligated to provide ongoing disclosure of material events, including those that are specifically enumerated in the agreement.
- 7.5 Arbitrage administration—Treasurer.** The Treasurer is charged with responsibility for establishing and maintaining, either directly or through contract, a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues.
- 7.6 Covenant Administration—CEO.** The CEO will establish and maintain a system for monitoring the various covenants and commitments established within the documentation of a bond issue, and ensuring that County staff or consultants take such actions as required to comply with the various covenants of a financing.
- 7.7 Small lease-purchases—CEO.** No County Department, agency, or sub-unit will enter into a lease-purchase contract, or incur some other form of indebtedness, of more than \$24,999 without the express approval of the Board of Supervisors.
- 7.8 Investing Bond Proceeds—Treasurer.** The Treasurer is responsible for investing all bond or certificate of participation proceeds held by the County and directing the investment of all funds held by a trustee under an indenture or trust agreement. Investments will be consistent with those authorized by state and federal law.

8.0 BOND RATINGS

The County intends to maintain its bond ratings at least at the current level, or higher. The only currently rated obligations are various certificates of participation, secured by long-term County leases, which have been rated A1 by Moody's Investors Service and A by Standard and Poor's Corporation. These ratings are among the highest of all California counties. High bond ratings result in reduced borrowing costs, as well as provide a level of independent validation of the County's financial management.

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

- 8.1 Economy and tax base—**These factors include residential wealth and income, population, and major employers. Rating agencies' review assessed valuation, both as an indicator of the economy as well as a source of revenue, and taxable sales (particularly relevant for public safety revenues). These factors are the most difficult for the County to influence.
- 8.2 Debt—**The various measures of indebtedness used by rating agencies have been discussed above. Rating agencies are increasingly reviewing debt management practices, and look favorably on the adoption of formal financial, budget and debt management policies and other management practices.

County Financial Policies

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

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

9.0 LEASE OBLIGATIONS

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

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

10. DEBT STRUCTURE CONSIDERATIONS

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

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

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

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

10.5 **Mello-Roos and Assessment Bonds.** The existing "Rules and Procedures of the Assessment and Community Facilities Districts Screening Committee" [adopted December 2000] contain the County's policies in this area. The CEO will evaluate programs in light of the total tax rate burden described herein.

10.6 **Short-term financing.** The County will consider issuing Tax and Revenue Anticipation Notes for annual cash flow purposes or other short-term financing instruments to the extent such notes

County Financial Policies

would reduce expenses, increase revenues and/or expedite the meeting of County goals.

- 10.7 **Variable Interest Rate Securities.** As an alternative to selling traditional fixed-rate lease revenue bonds or COPs, the County can sell obligations where the interest is periodically re-set. Typically, the interest rate on these bonds would be re-set weekly, and the County would procure a liquidity instrument such as a letter of credit from a bank. The liquidity provided to investors by this structure can result in substantially lower interest rates. In exchange for the likelihood of lower payments, the County would accept the risk that interest rates could rise. Placer County should consider the issuance of variable rate debt to the extent that it anticipates maintaining cash balances, which would serve as a natural hedge for variable interest rate risk. To the extent that interest rates rise, thereby increasing debt service on variable rate debt, interest earnings to the General Fund would rise as well. Conversely, the use of variable rate instruments as part of a debt portfolio helps manage investment earnings risk. Without such debt, when interest rates fall, a county must simply adjust to reduced interest revenues. If a portion of debt were issued in variable rate mode, the reduction in interest income would be partially offset by a reduction in lease payments.

11.0 METHOD OF SALE

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

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

12.0 REFUNDING OF COUNTY INDEBTEDNESS

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

County Financial Policies

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

13.0 FINANCINGS TAKEN ON BEHALF OF OTHER PARTIES

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

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

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

OTHER POST EMPLOYEE BENEFIT POLICY

1.0 PURPOSE

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

2.0 POLICY

2.1 IRREVOCABLE TRUST FUND

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

2.2 COUNTY BUDGET

2.2.1 Payroll

Issued 11/07/06

Revised by Board of Supervisors 09/07/2010

County Financial Policies

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

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

2.3 NEW POSITIONS

With every new employee hired from ~~outside~~ of current Placer County service, advance fund at least 50% of the current estimated liability amount. The balance needed to fully fund the obligation will be funded through payroll contributions collected over that employee's employment.

- a. This action will advance fund a portion of the ~~new~~ employee's OPEB liability.
- b. This advanced funding shall be transferred to the CERBT in the year the employee is hired.
- c. Funds collected in excess of the ~~new~~ employee's OPEB liability over the course of employment will be applied toward the County's unfunded liability.
- d. Allocation of ~~advance funding~~ will be considered with the annual budget.

2.4 ADVANCE FUND OPEB LIABILITY

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

2.5 LEGISLATION

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

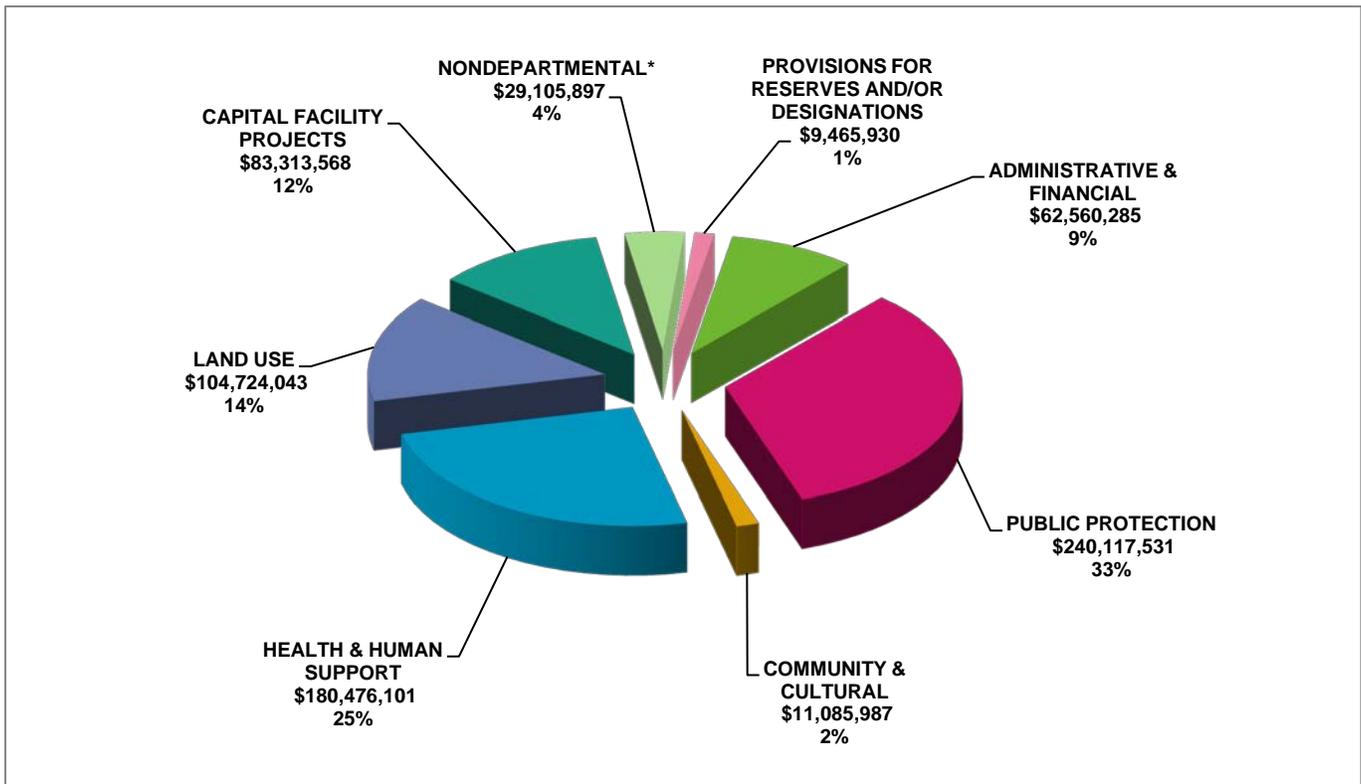
Budget Schedules



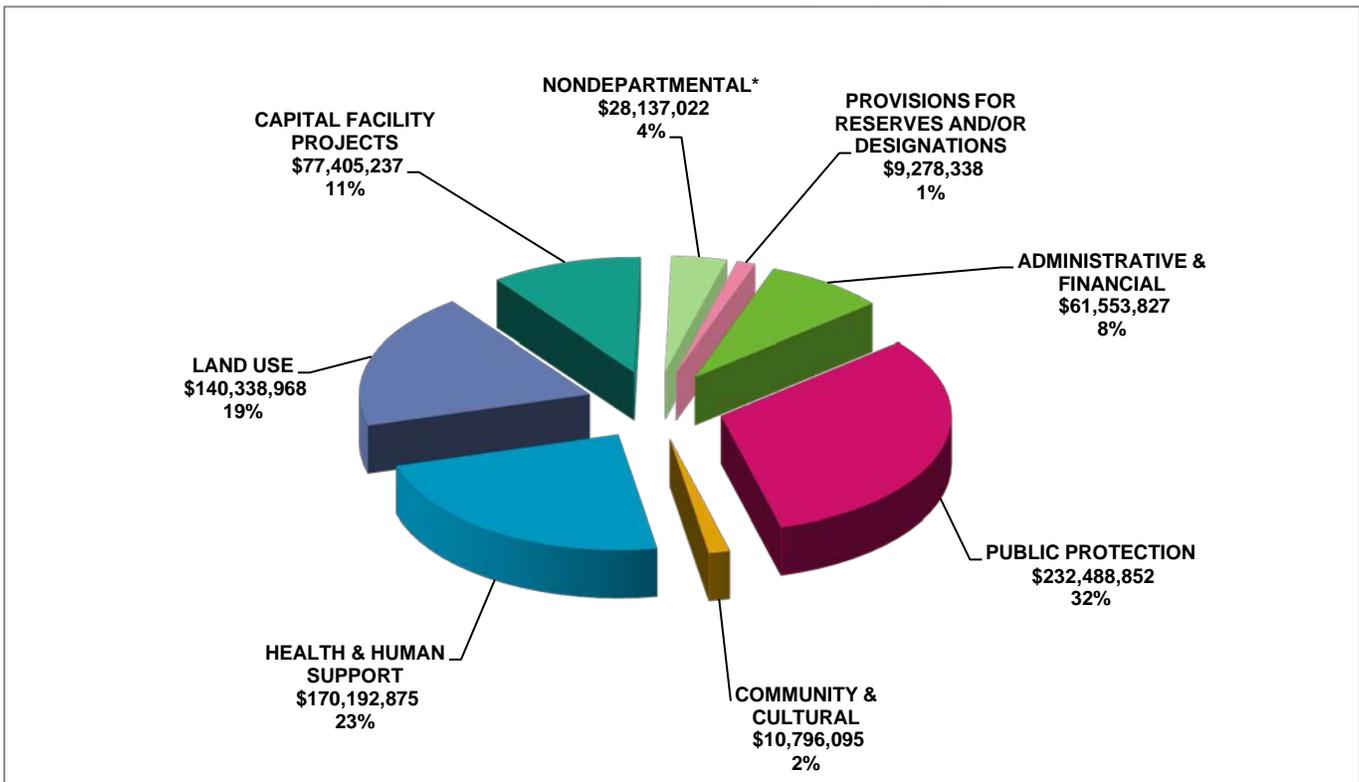
Applegate Regional Sewer Project
Photographer: Neal Berryman

PLACER COUNTY OPERATING AND CAPITAL FUNDS EXPENDITURES BY SERVICE SYSTEMS

FY 2013-14 FINAL BUDGET \$720,849,342



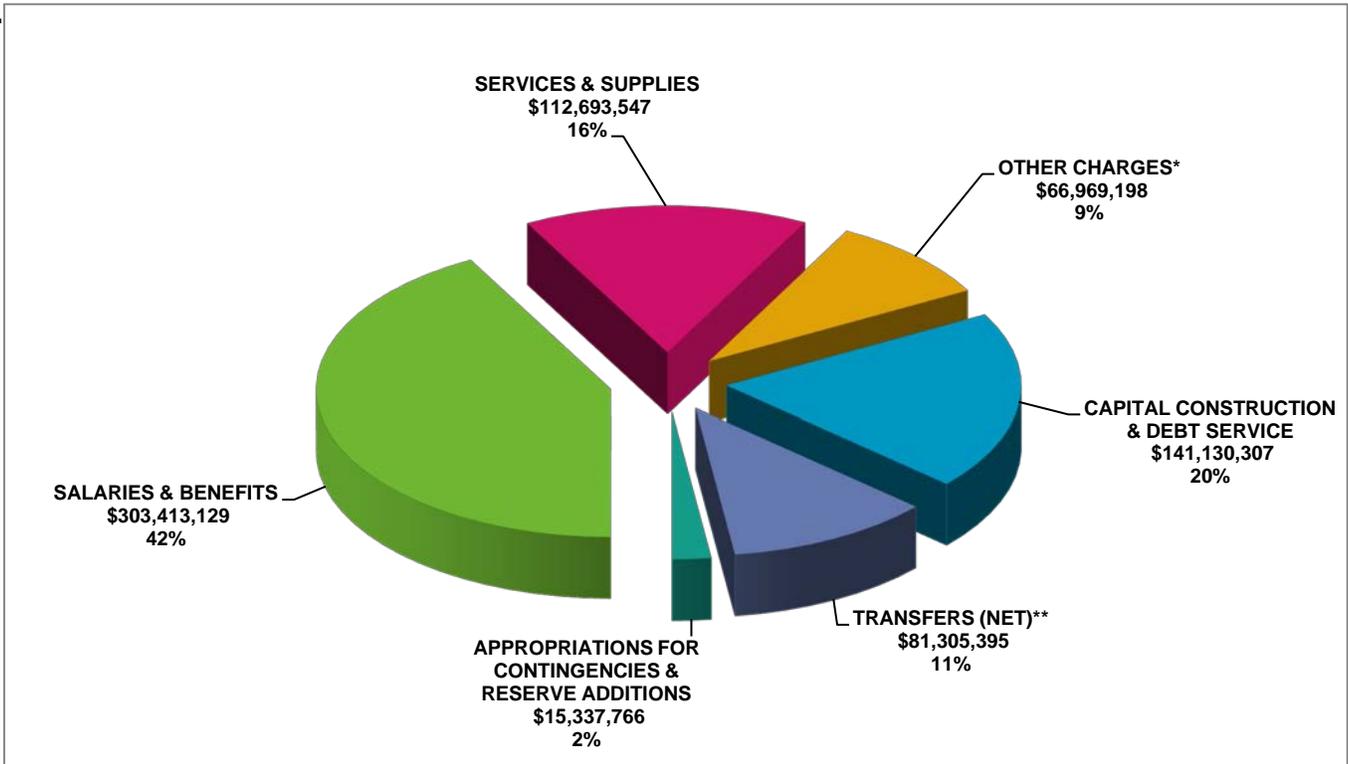
FY 2012-13 FINAL BUDGET \$730,191,214



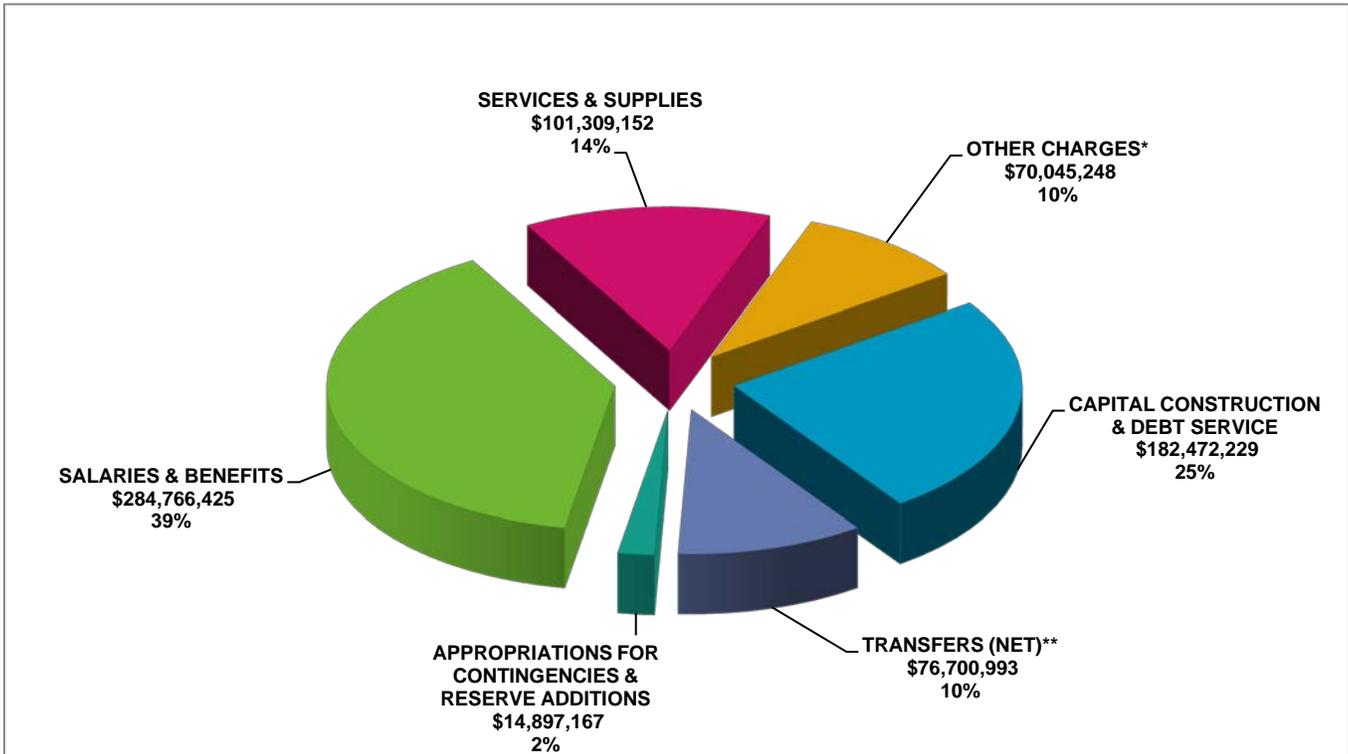
* Nondepartmental includes General Fund support for departments and other countywide priorities.

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

FY 2013-14 FINAL BUDGET \$720,849,342



FY 2012-13 FINAL BUDGET \$730,191,214

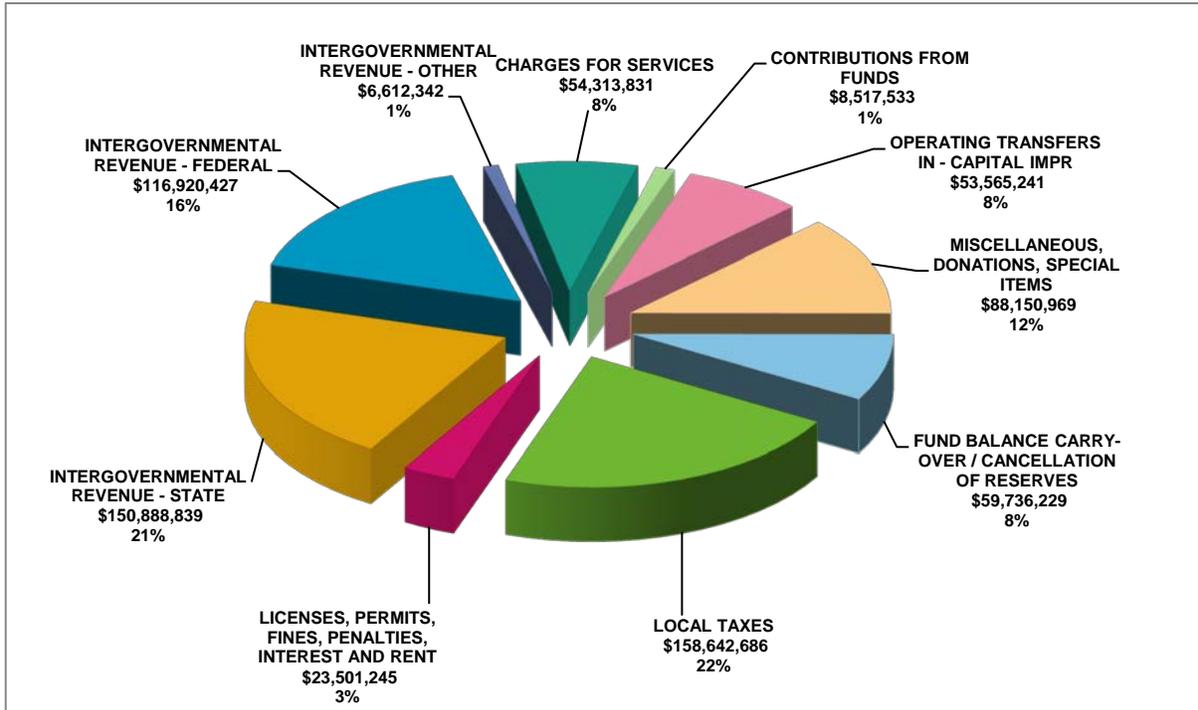


*Includes Client Aid and A-87 transfers

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

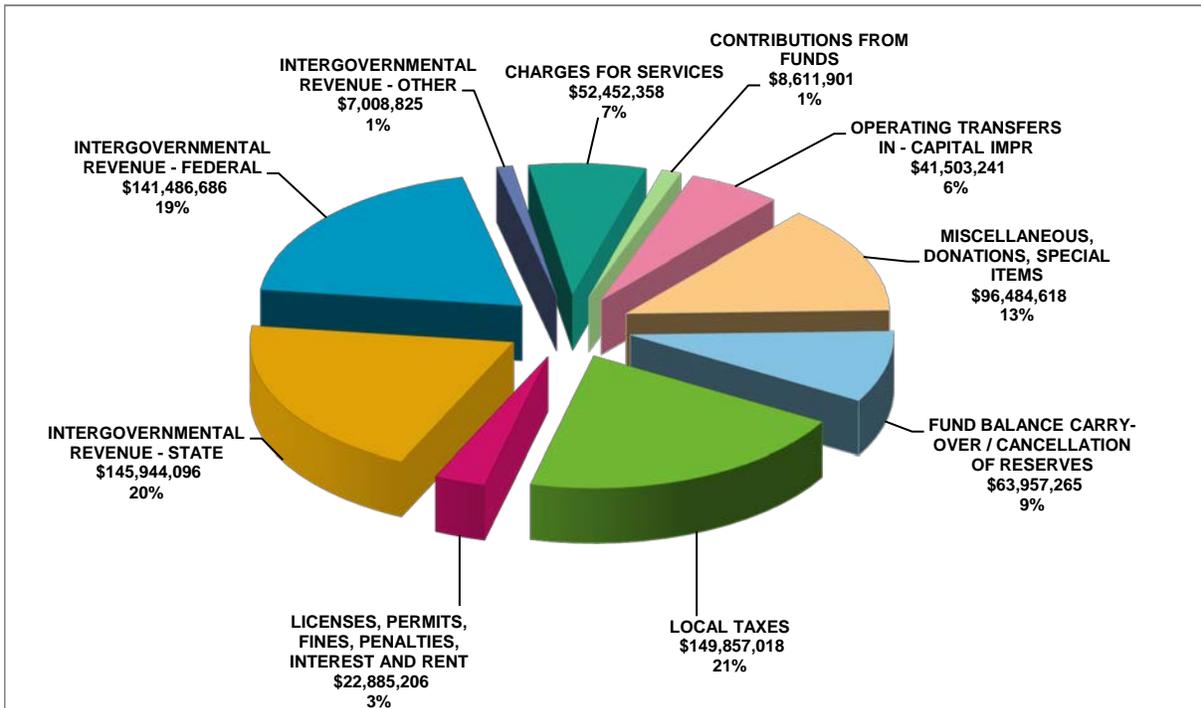
PLACER COUNTY OPERATING AND CAPITAL FUNDS REVENUES AND SOURCES OF FUNDS

FY 2013-14 FINAL BUDGET \$720,849,342



Note: Fund balance is comprised of \$26.0 million General Fund; \$8.3 million Public Safety Fund; \$2.7 million Capital Projects Fund; \$0.0 million Other Funds.

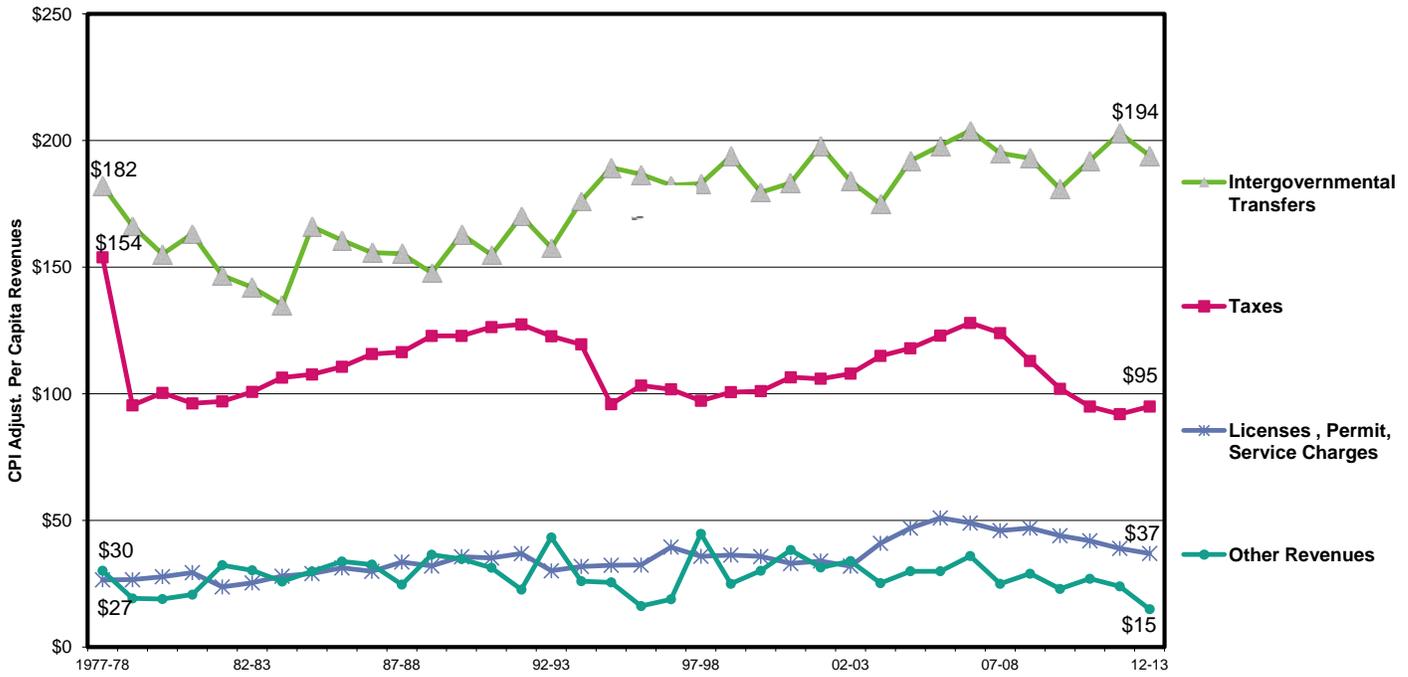
FY 2012-13 FINAL BUDGET \$730,191,214



Note: Fund balance is comprised of \$30.1 million General Fund; \$9.9 million Public Safety Fund; \$15.0 million Capital Projects Fund; \$7.5 million Other Funds.

PER CAPITA REVENUE

FY 1977-78 through FY 2012-13

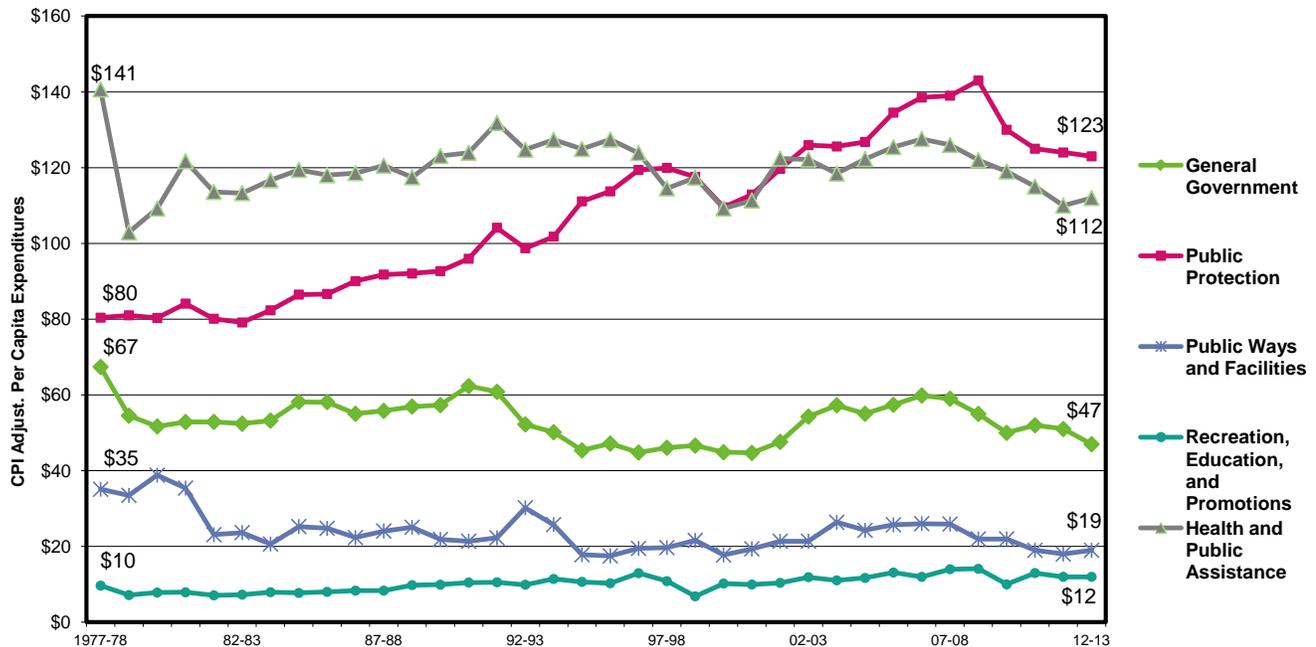


Placer County revenues are by major type, on a per capita basis, and CPI adjusted from FY 1977-78 through FY 2012-13. County taxes have never returned to the 1977-78 pre-Proposition 13 level on a per capita, CPI adjusted basis.

Note: Public Safety Sales Tax is included in Intergovernmental Transfers

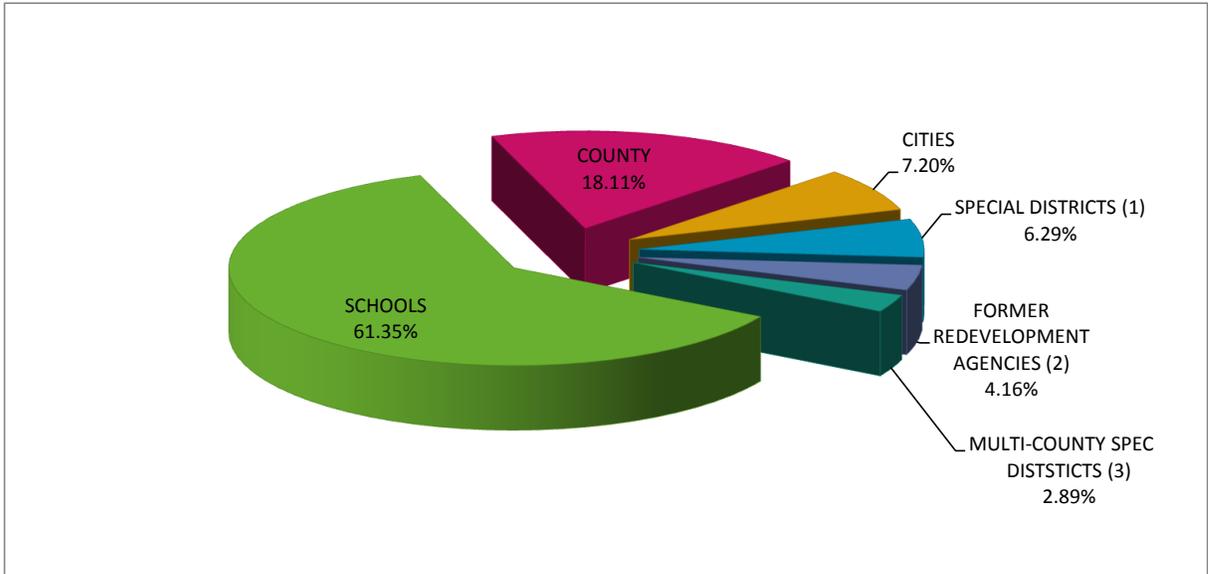
PER CAPITA OPERATING EXPENDITURE

FY 1977-78 through FY 2012-13

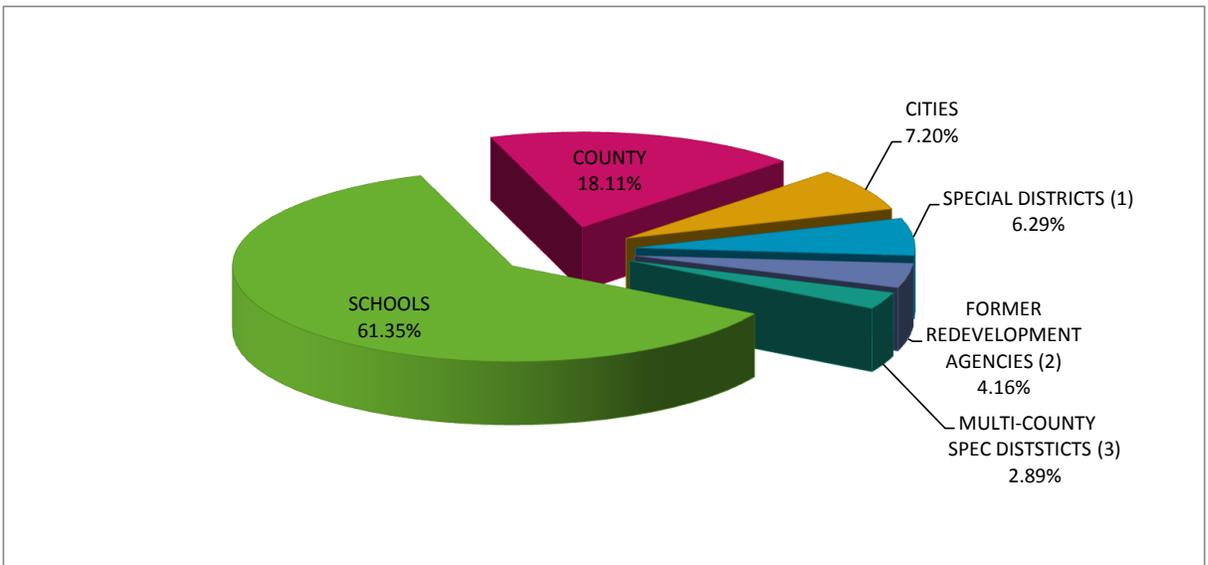


Placer County expenditures are by major government function on a per capita basis, adjusted for CPI. Only two functional categories, public protection and recreation, education and promotions are higher today than in 1977-78. Health and Public Assistance includes Veteran's Services and Community Grants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

**BREAKDOWN OF \$1 OF PROPERTY TAXES
FISCAL YEAR 2013-14**



FISCAL YEAR 2012-13



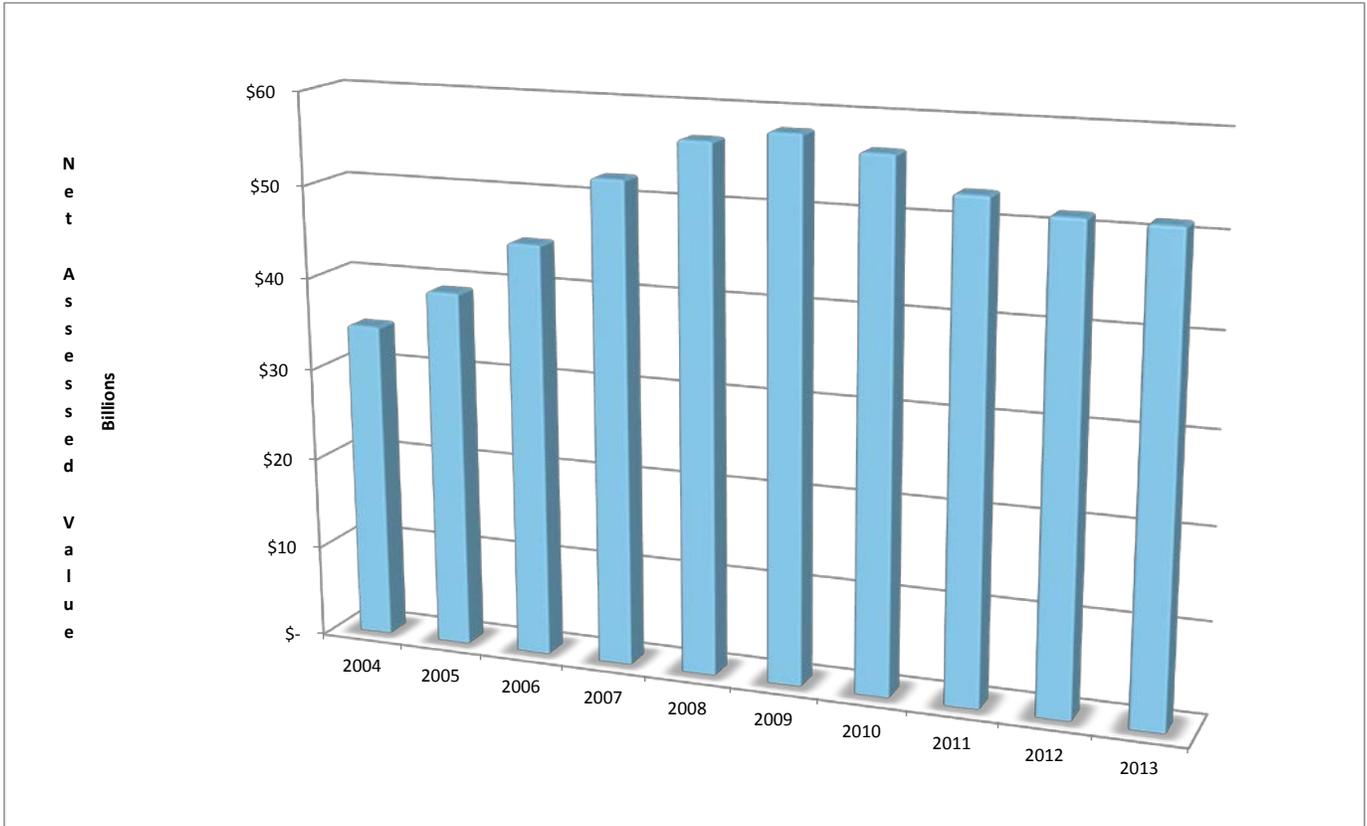
BREAKDOWN	\$1 OF PROPERTY TAXES	
	FY2013-14	FY2012-13
SCHOOLS	61.35%	61.20%
COUNTY	18.11%	18.19%
CITIES	7.20%	7.02%
SPECIAL DISTRICTS (1)	6.29%	6.44%
FORMER REDEVELOPMENT AGENCIES (2)	4.16%	4.19%
MULTI-COUNTY SPEC DISTSTICTS (3)	2.89%	2.96%
TOTAL	100.00%	100.000%

(1) Includes: Water agencies and cemetery, fire, public utility, community service, sanitary districts, mosquito and vector control, resource conservation and parks.

(2) Includes: Former RDAs in the cities of Auburn, Lincoln, Rocklin, Roseville and Placer County for portion of annual tax increment calculated for distribution to the Redevelopment Property Tax Trust Fund, pursuant to redevelopment dissolution legislation bill AB X1-26.

(3) Includes: Truckee Tahoe Airport, Tahoe Resource Conservation, McKinney Water, San Juan water, Tahoe Forest Hospital, American River Fire, Truckee Joint Fire, Nevada Irrigation, Tahoe Truckee Sanitation Agency, Truckee Sanitary, and Tahoe City PUD.

**COUNTY OF PLACER, CALIFORNIA
ASSESSED VALUE OF TAXABLE PROPERTY**



Fiscal Year Ended June 30,	Total*	Less Exemptions*	Net Assessed Value*
2004	\$ 35,921,441	\$ 1,288,794	\$ 34,632,647
2005	40,436,886	1,390,049	39,046,837
2006	46,415,237	1,507,798	44,907,439
2007	53,929,700	1,607,372	52,322,328
2008	58,515,997	1,735,282	56,780,715
2009	60,092,646	2,010,698	58,081,948
2010	58,807,416	2,233,933	56,573,483
2011	55,413,791	2,375,477	53,038,314
2012	53,766,176	2,297,247	51,468,929
2013	53,667,435	2,359,959	51,307,476

* Dollars in thousands

County of Placer
 All Funds Summary
 Fiscal Year 2013-14

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 28,404,235	\$	\$ 358,775,964	\$ 387,180,199	\$ 381,509,209	\$ 5,670,990	\$ 387,180,199
Special Revenue Funds	14,217,974	2,743,595	239,398,631	256,360,200	252,885,381	3,474,819	256,360,200
Capital Project Funds	14,028,896		58,621,491	72,650,387	72,641,795	8,592	72,650,387
Debt Service Funds	341,529		4,317,027	4,658,556	4,347,027	311,529	4,658,556
Total Governmental Funds	\$ 56,992,634	\$ 2,743,595	\$ 661,113,113	\$ 720,849,342	\$ 711,383,412	\$ 9,465,930	\$ 720,849,342
Other Funds							
Internal Service Funds	\$	\$ 3,615,010	\$ 47,714,534	\$ 51,329,544	\$ 51,329,544	\$	\$ 51,329,544
Enterprise Funds			20,526,381	20,526,381	16,005,088	4,521,293	20,526,381
Special Districts and Other Agencies	9,705,471	3,453,748	36,283,499	49,442,718	41,257,543	8,185,175	49,442,718
Total Other Funds	\$ 9,705,471	\$ 7,068,758	\$ 104,524,414	\$ 121,298,643	\$ 108,592,175	\$ 12,706,468	\$ 121,298,643
Total All Funds	\$ 66,698,105	\$ 9,812,353	\$ 765,637,527	\$ 842,147,985	\$ 819,975,587	\$ 22,172,398	\$ 842,147,985

County of Placer
 Governmental Funds Summary
 Fiscal Year 2013-14

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
100 General Fund	\$ 28,404,235	\$	\$ 358,775,964	\$ 387,180,199	\$ 381,509,209	\$ 5,670,990	\$ 387,180,199
Total General Fund	\$ 28,404,235	\$	\$ 358,775,964	\$ 387,180,199	\$ 381,509,209	\$ 5,670,990	\$ 387,180,199
Special Revenue Funds							
103 Placer County Housing Authority Fund	\$ 32,114	\$ 82,279	\$ 2,233,644	\$ 2,348,037	\$ 2,348,037	\$	\$ 2,348,037
104 Community Revitalization Fund	(276,924)	276,924	477,300	477,300	477,300		477,300
106 Low & Moderate Income Housing Asset Fund	(193,384)	1,612,839	852,150	2,271,605	2,271,605		2,271,605
107 Special Aviation Fund	14,273		40,000	54,273	42,541	11,732	54,273
110 Public Safety Operations Fund	10,171,938	89,094	138,487,691	148,748,723	146,444,761	2,303,962	148,748,723
111 DMV Special Collections Fund	1,106,592		762,600	1,869,192	1,869,192		1,869,192
115 Gold Country Tourism and Promotions	12,860	8,629	185,850	207,339	207,339		207,339
120 Public Ways & Facilities Fund	649,266	198,827	80,442,190	81,290,283	80,927,157	363,126	81,290,283
130 Fish and Game Fund	9,924		9,200	19,124	10,752	8,372	19,124
145 Lake Tahoe Tourism and Promotions	1,462,795		6,224,000	7,686,795	7,671,732	15,063	7,686,795
150 Open Space Fund	195,260	93,055	456,765	745,080	745,080		745,080
160 County Library Fund	237,300	381,948	5,921,883	6,541,131	6,295,813	245,318	6,541,131
170 Fire Protection Fund	795,960		3,305,358	4,101,318	3,574,072	527,246	4,101,318
Total Special Revenue Funds	\$ 14,217,974	\$ 2,743,595	\$ 239,398,631	\$ 256,360,200	\$ 252,885,381	\$ 3,474,819	\$ 256,360,200
Capital Project Funds							
140 Capital Projects Fund	\$ 14,028,896	\$	\$ 58,621,491	\$ 72,650,387	\$ 72,641,795	\$ 8,592	\$ 72,650,387
Total Capital Project Funds	\$ 14,028,896	\$	\$ 58,621,491	\$ 72,650,387	\$ 72,641,795	\$ 8,592	\$ 72,650,387
Debt Service Funds							
190 Debt Service Fund	\$ 341,529	\$	\$ 4,317,027	\$ 4,658,556	\$ 4,347,027	\$ 311,529	\$ 4,658,556
Total Debt Service Funds	\$ 341,529	\$	\$ 4,317,027	\$ 4,658,556	\$ 4,347,027	\$ 311,529	\$ 4,658,556

County of Placer
 Governmental Funds Summary
 Fiscal Year 2013-14

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Total Governmental Funds	\$ 56,992,634	\$ 2,743,595	\$ 661,113,113	\$ 720,849,342	\$ 711,383,412	\$ 9,465,930	\$ 720,849,342

Appropriations Limit \$ 985,982,784
 Appropriations Subject to Limit \$ 166,994,209
 Amount (under) over Limit \$ (818,988,575)

County of Placer
 Fund Balance - Governmental Funds
 Fiscal Year 2013-14

Fund Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balance			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
100 General Fund	\$ 94,873,758	\$ 3,434,536	\$ 54,646,049	\$ 8,388,938	\$ 28,404,235
Total General Fund	\$ 94,873,758	\$ 3,434,536	\$ 54,646,049	\$ 8,388,938	\$ 28,404,235
Special Revenue Funds					
103 Placer County Housing Authority Fund	\$ 716,587	\$	\$	\$ 684,473	\$ 32,114
104 Community Revitalization Fund	985,888			1,262,812	(276,924)
106 Low & Moderate Income Housing Asset Fund	329,934			523,318	(193,384)
107 Special Aviation Fund	57,343			43,070	14,273
110 Public Safety Operations Fund	17,059,784	1,635,847	24,013	5,227,986	10,171,938
111 DMV Special Collections Fund	1,109,092		2,500		1,106,592
115 Gold Country Tourism and Promotions	83,555			70,695	12,860
120 Public Ways & Facilities Fund	8,019,715	58,637	1,003,751	6,308,061	649,266
130 Fish and Game Fund	19,448			9,524	9,924
145 Lake Tahoe Tourism and Promotions	3,597,360	1,821,472	313,093		1,462,795
150 Open Space Fund	2,493,880			2,298,620	195,260
160 County Library Fund	831,821	6,519	383,198	204,804	237,300
170 Fire Protection Fund	3,733,504	75,980	2,261,984	599,580	795,960
Total Special Revenue Funds	\$ 39,037,911	\$ 3,598,455	\$ 3,988,539	\$ 17,232,943	\$ 14,217,974
Capital Project Funds					
140 Capital Projects Fund	\$ 21,174,285	\$ 4,509,226	\$ 2,017,320	\$ 618,843	\$ 14,028,896
Total Capital Project Funds	\$ 21,174,285	\$ 4,509,226	\$ 2,017,320	\$ 618,843	\$ 14,028,896
Debt Service Funds					
190 Debt Service Fund	\$ 749,866	\$	\$	\$ 408,337	\$ 341,529
Total Debt Service Funds	\$ 749,866	\$	\$	\$ 408,337	\$ 341,529
Total Governmental Funds	\$ 155,835,820	\$ 11,542,217	\$ 60,651,908	\$ 26,649,061	\$ 56,992,634

County of Placer
 Reserves/Designations - By Governmental Funds
 Fiscal Year 2013-14

Description	Obligated Fund Balance June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balance		Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
Nonspendable-Adv Rec	\$ 21,611	\$	\$	\$	\$	\$ 21,611
Nonspendable-Inventories	47,589					47,589
Assigned-Imprest Cash	9,490					9,490
Committed-General Reserve	12,044,105					12,044,105
Committed-Mandated Cost	2,498,026				1,157,907	3,655,933
Committed-Capital Assets	40,025,228					40,025,228
Assigned-Conting	4,229,945					4,229,945
Assigned-Infrastructure	3,665,110					3,665,110
Committed Economic Uncertainties					4,513,083	4,513,083
Assigned-Automation	493,883					493,883
Total General Fund	\$ 63,034,987	\$	\$	\$	\$ 5,670,990	\$ 68,705,977
Special Revenue Funds						
Placer County Housing Authority Fund						
Assigned-Conting	\$ 684,473	\$	\$ 82,279	\$	\$	\$ 602,194
Community Revitalization Fund						
Assigned-Conting	\$ 1,262,812	\$	\$ 276,924	\$	\$	\$ 985,888
Low & Moderate Income Housing Asset Fund						
Assigned-Conting	\$ 523,318	\$	\$ 193,384	\$	\$	\$ 329,934
Restricted-Debt Service		1,419,455	1,419,455			(1,419,455)
Special Aviation Fund						
Assigned-Conting	\$ 43,070	\$	\$	\$	\$ 11,732	\$ 54,802
Public Safety Operations Fund						
Assigned-Imprest Cash	\$ 9,440	\$	\$	\$	\$	\$ 9,440
Committed-Air Ops	14,573					14,573
Assigned-Conting	5,010,738			1,795,764	2,303,962	7,314,700
Assigned-Automation	217,248		89,094			128,154
DMV Special Collections Fund						
Assigned-Imprest Cash	\$ 2,500	\$	\$	\$	\$	\$ 2,500
Gold Country Tourism and Promotions						
Assigned-Conting	\$ 70,695	\$	\$ 8,629	\$	\$	\$ 62,066
Public Ways & Facilities Fund						
Nonspendable-Inventories	\$ 302,557	\$	\$	\$	\$	\$ 302,557
Assigned-Conting	5,682,719			92,072	190,384	5,873,103
Committed-Tahoe Expan	283,040		198,827			84,213
Assigned-DPW CIP Reserve	701,194					701,194

County of Placer
 Reserves/Designations - By Governmental Funds
 Fiscal Year 2013-14

Description	Obligated Fund Balance June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balance		Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Assigned-Right of Way	342,302				172,742	515,044
Fish and Game Fund						
Assigned-Future Occ	\$ 1,395	\$	\$	\$	\$	\$ 1,395
Assigned-Conting	8,129				8,372	16,501
Lake Tahoe Tourism and Promotions						
Assigned-County Dept Svcs	\$ 313,093	\$	\$	\$	15,063	\$ 328,156
Open Space Fund						
Committed-Open Space Acq	\$ 2,298,620	\$	\$ 93,055	\$	\$	\$ 2,205,565
County Library Fund						
Assigned-Imprest Cash	\$ 1,250	\$	\$	\$	\$	\$ 1,250
Committed-Capital Assets	381,948		381,948			
Assigned-Conting	204,804	272,857			245,318	450,122
Fire Protection Fund						
Nonspendable-Adv Rec	\$ 532,566	\$	\$	\$	\$	\$ 532,566
Committed-Capital Assets	1,729,418	212,340			409,459	2,138,877
Assigned-Conting	599,580				117,787	717,367
Total Special Revenue Funds	\$ 21,221,482	\$ 1,904,652	\$ 2,743,595	\$ 1,887,836	\$ 3,474,819	\$ 21,952,706
Capital Project Funds						
Capital Projects Fund						
Nonspendable-Adv Rec	\$ 235,791	\$	\$	\$	\$	\$ 235,791
Committed-Capital Assets	1,781,529					1,781,529
Assigned-Conting	618,843				8,592	627,435
Total Capital Project Funds	\$ 2,636,163	\$	\$	\$	\$ 8,592	\$ 2,644,755
Debt Service Funds						
Debt Service Fund						
Assigned-Conting	\$ 408,337	\$	\$	\$	311,529	\$ 719,866
Total Debt Service Funds	\$ 408,337	\$	\$	\$	\$ 311,529	\$ 719,866
Total Governmental Funds	\$ 87,300,969	\$ 1,904,652	\$ 2,743,595	\$ 1,887,836	\$ 9,465,930	\$ 94,023,304

County of Placer
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2013-14

Description	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
Taxes	\$ 151,881,956	\$ 158,754,290	\$ 155,190,130	\$ 158,691,186
Licenses, Permits & Franchises	7,487,931	8,478,811	7,735,140	7,735,140
Fines, Forfeits & Penalties	14,286,766	14,674,467	12,734,370	12,734,370
Rev from Use of Money & Property	2,593,020	1,214,873	3,009,778	3,031,735
Intergovernmental Revenue	247,022,500	242,422,412	262,190,893	274,373,108
Charges for Services	46,370,187	46,508,610	53,744,398	54,313,831
Donations	342,084	301,009	309,525	309,525
Miscellaneous Revenues	2,341,119	1,372,345	1,054,498	1,064,498
Other Financing Sources	130,851,643	112,044,804	155,310,439	148,859,720
Total Summarization by Source	\$ 603,177,206	\$ 585,771,621	\$ 651,279,171	\$ 661,113,113
Summarization by Fund				
100 General Fund	\$ 336,256,108	\$ 343,551,838	\$ 346,232,605	\$ 358,775,964
103 Placer County Housing Authority Fund	2,092,823	2,229,623	2,233,105	2,233,644
104 Community Revitalization Fund	2,359,384	230,924	477,300	477,300
106 Low & Moderate Income Housing Asset Fund	7,323,435	2,412,510	852,150	852,150
107 Special Aviation Fund	10,681	10,637	40,000	40,000
110 Public Safety Operations Fund	133,565,651	133,761,261	138,049,959	138,487,691
111 DMV Special Collections Fund	719,751	741,629	762,600	762,600
115 Gold Country Tourism and Promotions	197,454	194,060	185,850	185,850
120 Public Ways & Facilities Fund	66,888,888	62,087,314	75,877,200	80,442,190
130 Fish and Game Fund	586	15,561	9,200	9,200
145 Lake Tahoe Tourism and Promotions	5,931,707	6,767,584	6,000,000	6,224,000
150 Open Space Fund	245,156	371,760	420,080	456,765
160 County Library Fund	5,607,564	5,875,031	5,810,768	5,921,883
170 Fire Protection Fund	2,927,789	2,963,752	3,223,788	3,305,358
140 Capital Projects Fund	34,933,971	19,863,393	66,757,539	58,621,491
190 Debt Service Fund	4,116,258	4,694,744	4,347,027	4,317,027
Total Summarization by Fund	\$ 603,177,206	\$ 585,771,621	\$ 651,279,171	\$ 661,113,113

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
100 General Fund						
60 Taxes						
	601	Property Taxes-Curr Sec	\$ 115,548,652	\$ 116,739,340	\$ 117,556,950	\$ 119,108,972
	602	Property Taxes-Curr Unsec	2,085,448	2,210,064	2,175,000	2,175,000
	603	Property Taxes-Pr Sec	(253,601)	(105,108)	5,000	5,000
	604	Property Taxes-Pr Unsec	50,108	42,927	35,000	35,000
	605	Supp Property Taxes-Curr	743,707	1,121,874	1,000,000	1,000,000
	606	Suppl Prop Taxes-Prior	5,833	(18,517)		
	607	Sales and Use Taxes	14,380,312	15,101,914	14,679,334	14,679,334
	608	Other Taxes	6,894,229	8,272,729	6,895,400	7,110,400
	625	Property Taxes-Residual	165,250	1,515,761		
	626	Property Taxes-Passthrough				1,400,000
		Total Taxes	\$ 139,619,938	\$ 144,880,984	\$ 142,346,684	\$ 145,513,706
62 Licenses, Permits & Franchises						
	610	Animal Licenses	\$ 215,963	\$ 249,640	\$ 290,000	\$ 290,000
	611	Business Licenses	1,724,516	1,851,322	1,680,586	1,680,586
	612	Construction Permits	2,688,817	3,146,868	2,775,928	2,775,928
	613	Road Privileges & Permits	44,067	101,970	72,656	72,656
	615	Franchises	1,667,366	1,655,003	1,600,000	1,600,000
	616	Other Licenses & Permits	1,076,385	1,398,215	1,212,778	1,212,778
		Total Licenses, Permits & Franchises	\$ 7,417,114	\$ 8,403,018	\$ 7,631,948	\$ 7,631,948
64 Fines, Forfeits & Penalties						
	620	Vehicle Code Fines	\$ 180,879	\$ 140,499	\$ 133,110	\$ 133,110
	621	Other Court Fines	4,590,519	4,511,839	4,408,000	4,408,000
	622	Forfeitures & Penalties	1,290,076	1,154,582	1,315,200	1,315,200
	623	Penalties & Costs on Delinq Taxes	7,925,272	8,340,637	6,600,000	6,600,000
		Total Fines, Forfeits & Penalties	\$ 13,986,746	\$ 14,147,557	\$ 12,456,310	\$ 12,456,310
66 Rev from Use of Money & Property						
	630	Interest	\$ 2,094,351	\$ 1,535,058	\$ 2,528,034	\$ 2,528,034
	631	Investment Income	(325,000)	(592,000)		
	632	Rents & Concessions	67,760	61,952	62,631	62,631
		Total Rev from Use of Money & Property	\$ 1,837,111	\$ 1,005,010	\$ 2,590,665	\$ 2,590,665
70 Intergovernmental Revenue						
	739	SB90 Mandated Costs	\$ 23,463	\$ 23,801	\$ 10,000	\$ 10,000

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		742 State-Motor Vehicle In-Lieu	146,703	153,960		
		743 VLF Realignment	4,015,906	3,604,312	3,629,498	4,164,473
		745 State-Public Assist Admin	12,137,478	13,107,496	10,808,276	12,875,907
		746 State-Public Assist Programs	20,024,580	21,701,451	18,864,535	19,255,022
		747 State-Health Admin	135,927	102,394	95,669	95,669
		748 State-Calif Children Services	1,667,911	950,903	900,000	900,000
		750 State-Mental Health	11,984,205	9,415,006	9,300,966	10,668,008
		751 State Hlth Realign	1,223,351	1,653,351	1,284,519	1,307,763
		752 Other State-Health	3,680,068	3,508,045	3,928,737	4,169,251
		753 State-Agriculture	863,026	784,358	688,739	688,739
		754 State-Civil Defense	970,546	712,891	1,069,684	1,069,684
		758 State-Disaster Relief	10			
		759 State-Veterans Affairs	128,716	120,852	99,972	224,882
		760 Homeowner Property Tax Relief	983,803	956,541	960,000	960,000
		762 State Aid-Prop 172 Public Safety	129,477	951,249	137,362	1,405,093
		766 State mental Hlth Realign	4,729,786	4,879,649	5,110,498	4,961,649
		767 State-Other	2,924,482	2,354,925	2,646,433	2,666,939
		768 Federal-Public Asst-Admin	15,347,752	14,172,764	19,461,995	20,122,035
		769 Federal-Public Asst-Pro	24,198,247	26,381,977	29,757,534	30,959,595
		770 Federal-Health Admin	5,645,300	6,559,677	5,689,034	5,689,034
		772 Federal-Disaster Relief	377,383	197,085	190,444	197,759
		773 Federal-Forest Reserve Revenue	82,333	108,811		251,014
		776 Federal-In Lieu Taxes	382,492	502,776		
		777 Federal-Other	5,526,203	5,465,886	4,769,682	6,812,143
		778 Other In Lieu Revenues	1,768,662	2,255,528	1,400,000	
		779 Other Govt Agencies	1,047,444	1,695,323	1,101,702	1,060,487
		781 State Alcohol and Drug Abuse	848,657	1,399,648	1,459,025	1,758,236
		782 State Soc Srvs Realign	10,884,010	12,669,036	11,679,101	11,877,589
		785 State ARRA Funds	140,153	15,834		
Total Intergovernmental Revenue			\$ 132,018,074	\$ 136,405,529	\$ 135,043,405	\$ 144,150,971
80	Charges for Services					
		801 Assessment & Tax Coll Fees	\$ 4,297,489	\$ 996,800	\$ 4,091,500	\$ 4,091,500
		802 Special Assessments	406,646	482,431	558,000	558,000
		803 Auditing & Acctg Fees	217,385	392,293	203,942	203,942
		804 Communciation Services		496		
		805 Election Services	70,905	1,016,872	23,500	23,500

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		806 Legal Services	1,356,552	1,229,909	1,145,000	1,145,000
		807 Personnel Services	1,155,185	1,213,286	1,493,683	1,493,683
		808 Planning & Engineering Services	2,058,178	2,296,626	2,273,248	2,273,248
		810 Agricultural Services	82,108	25,603	270,000	270,000
		811 Civil Process Services	25,920	22,780	20,000	20,000
		812 Court Fees & Costs	353,613	332,922	400,500	400,500
		813 Estate Fees	9,057	27,452	4,078	4,078
		814 Humane Services	153,570	98,301	126,173	126,173
		815 Law Enforcement Services	35			
		816 Recording Fees	3,069,251	3,792,525	4,201,681	4,522,381
		818 Health Fees	429,233	362,601	395,673	395,673
		819 Mental Health Services	148,865	267,009	178,166	178,166
		821 Sanitation Services	76,053	74,336	95,717	95,717
		822 Adoption Fees	3,200	2,200	5,000	5,000
		823 Institution Care & Services	875,598	791,032	569,705	569,705
		824 Educational Services		3,895		
		826 Park & Recreation Services	889,823	776,584	710,000	710,000
		827 Other Charges for Services	8,088,495	7,846,654	13,019,009	13,080,862
		828 Interfund Revenue	14,769,845	14,419,481	14,016,125	13,658,005
		Total Charges for Services	\$ 38,537,006	\$ 36,472,088	\$ 43,800,700	\$ 43,825,133
81	Donations					
		830 Donations	\$ 22,951	\$ 10,098	\$ 8,750	\$ 8,750
		Total Donations	\$ 22,951	\$ 10,098	\$ 8,750	\$ 8,750
85	Miscellaneous Revenues					
		851 Welfare Repayments	\$ 23,958	\$ 5,658	\$ 10,000	\$ 10,000
		852 Other Sales	46,684	23,117	11,681	11,681
		853 Miscellaneous	865,552	880,116	228,282	228,282
		Total Miscellaneous Revenues	\$ 936,194	\$ 908,891	\$ 249,963	\$ 249,963
87	Other Financing Sources					
		870 Other	\$	\$	\$	\$ 1,347,500
		872 Sale of Capital Assets	10,138	7,370		
		873 Transfers in	1,870,836	1,311,293	2,104,180	1,001,018
		Total Other Financing Sources	\$ 1,880,974	\$ 1,318,663	\$ 2,104,180	\$ 2,348,518
Total General Fund Financing Sources			\$ 336,256,108	\$ 343,551,838	\$ 346,232,605	\$ 358,775,964

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Total General Fund Financing Sources			\$ 336,256,108	\$ 343,551,838	\$ 346,232,605	\$ 358,775,964
Special Revenue Funds						
103 Placer County Housing Authority Fund						
66 Rev from Use of Money & Property						
	630	Interest	\$ 13,131	\$ 9,802	\$ 10,000	\$ 10,000
	631	Investment Income	(3,000)	(6,000)		
Total Rev from Use of Money & Property			\$ 10,131	\$ 3,802	\$ 10,000	\$ 10,000
70 Intergovernmental Revenue						
	769	Federal-Public Asst-Pro	\$ 2,028,142	\$ 2,209,625	\$ 2,207,105	\$ 2,207,644
	779	Other Govt Agencies	54,550	16,136	16,000	16,000
Total Intergovernmental Revenue			\$ 2,082,692	\$ 2,225,761	\$ 2,223,105	\$ 2,223,644
87 Other Financing Sources						
	873	Transfers in	\$	\$ 60	\$	\$
Total Other Financing Sources			\$	\$ 60	\$	\$
Total Placer County Housing Authority Fund Financing Sources			\$ 2,092,823	\$ 2,229,623	\$ 2,233,105	\$ 2,233,644
104 Community Revitalization Fund						
66 Rev from Use of Money & Property						
	630	Interest	\$ 13,814	\$ 14,413	\$ 14,800	\$ 14,800
	631	Investment Income		(12,000)		
Total Rev from Use of Money & Property			\$ 13,814	\$ 2,413	\$ 14,800	\$ 14,800
70 Intergovernmental Revenue						
	777	Federal-Other	\$ 1,523,382	\$ 69,135	\$ 462,500	\$ 462,500
Total Intergovernmental Revenue			\$ 1,523,382	\$ 69,135	\$ 462,500	\$ 462,500
80 Charges for Services						
	827	Other Charges for Services	\$ 781,693	\$ 80,566	\$	\$
Total Charges for Services			\$ 781,693	\$ 80,566	\$	\$
87 Other Financing Sources						
	873	Transfers in	\$ 40,495	\$ 78,810	\$	\$
Total Other Financing Sources			\$ 40,495	\$ 78,810	\$	\$
Total Community Revitalization Fund Financing Sources			\$ 2,359,384	\$ 230,924	\$ 477,300	\$ 477,300
106 Low & Moderate Income Housing Asset Fund						

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
66 Rev from Use of Money & Property						
	630	Interest	\$ 22,768	\$ 35,819	\$	\$
	631	Investment Income	10,000	(23,000)		
	Total Rev from Use of Money & Property		\$ 32,768	\$ 12,819	\$	\$
70 Intergovernmental Revenue						
	767	State-Other	\$ 2,227,889	\$ 163,004	\$	\$
	777	Federal-Other		1,253,284		
	Total Intergovernmental Revenue		\$ 2,227,889	\$ 1,416,288	\$	\$
80 Charges for Services						
	827	Other Charges for Services	\$ 36,174	\$ 118,263	\$ 64,000	\$ 64,000
	Total Charges for Services		\$ 36,174	\$ 118,263	\$ 64,000	\$ 64,000
87 Other Financing Sources						
	873	Transfers in	\$ 5,026,604	\$ 865,140	\$ 788,150	\$ 788,150
	Total Other Financing Sources		\$ 5,026,604	\$ 865,140	\$ 788,150	\$ 788,150
Total Low & Moderate Income Housing Asset Fund Financing Sources			\$ 7,323,435	\$ 2,412,510	\$ 852,150	\$ 852,150
107 Special Aviation Fund						
66 Rev from Use of Money & Property						
	630	Interest	\$ 681	\$ 637	\$	\$
	Total Rev from Use of Money & Property		\$ 681	\$ 637	\$	\$
70 Intergovernmental Revenue						
	740	State-Aviation	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
	Total Intergovernmental Revenue		\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
Total Special Aviation Fund Financing Sources			\$ 10,681	\$ 10,637	\$ 40,000	\$ 40,000
110 Public Safety Operations Fund						
62 Licenses, Permits & Franchises						
	616	Other Licenses & Permits	\$ 35,381	\$ 31,895	\$ 26,492	\$ 26,492
	Total Licenses, Permits & Franchises		\$ 35,381	\$ 31,895	\$ 26,492	\$ 26,492
64 Fines, Forfeits & Penalties						
	620	Vehicle Code Fines	\$ 95,404	\$ 95,432	\$ 90,000	\$ 90,000
	621	Other Court Fines	51,199	263,516	40,560	40,560
	622	Forfeitures & Penalties	3,624	13,962	2,500	2,500

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Fines, Forfeits & Penalties	\$ 150,227	\$ 372,910	\$ 133,060	\$ 133,060
66	Rev from Use of Money & Property					
	630	Interest	\$ 228,026	\$ 181,213	\$ 200	\$ 197
	631	Investment Income	(40,000)	(117,000)		
		Total Rev from Use of Money & Property	\$ 188,026	\$ 64,213	\$ 200	\$ 197
70	Intergovernmental Revenue					
	739	SB90 Mandated Costs	\$ 186,634	\$ 151,865	\$ 145,197	\$ 145,197
	746	State-Public Assist Programs	1,499	(1,499)		
	762	State Aid-Prop 172 Public Safety	36,693,890	42,749,179	43,023,408	43,131,730
	764	Peace Officers Standards & Trng	37,665	66,875	35,000	35,000
	767	State-Other	4,420,210	4,321,994	5,501,361	5,677,048
	768	Federal-Public Asst-Admin	420,068	5,332	460,000	460,000
	773	Federal-Forest Reserve Revenue			15,000	15,000
	777	Federal-Other	493,247	553,656	1,040,724	1,040,676
	779	Other Govt Agencies	4,565,203	4,964,137	5,132,293	5,139,716
		Total Intergovernmental Revenue	\$ 46,818,416	\$ 52,811,539	\$ 55,352,983	\$ 55,644,367
80	Charges for Services					
	806	Legal Services	\$ 16,810	\$ 14,937	\$ 28,364	\$ 28,364
	811	Civil Process Services	123,252	102,704	121,600	121,600
	812	Court Fees & Costs			500	500
	815	Law Enforcement Services	4,597,847	4,704,221	4,802,049	4,802,049
	818	Health Fees	7,876	10,183	3,000	3,000
	823	Institution Care & Services	564,359	386,061	473,000	473,000
	827	Other Charges for Services	366,990	272,548	105,921	105,921
		Total Charges for Services	\$ 5,677,134	\$ 5,490,654	\$ 5,534,434	\$ 5,534,434
81	Donations					
	830	Donations	\$ 9,897	\$ 5,591	\$ 20,000	\$ 20,000
		Total Donations	\$ 9,897	\$ 5,591	\$ 20,000	\$ 20,000
85	Miscellaneous Revenues					
	853	Miscellaneous	\$ 1,074,301	\$ 385,159	\$ 654,535	\$ 664,535
		Total Miscellaneous Revenues	\$ 1,074,301	\$ 385,159	\$ 654,535	\$ 664,535
87	Other Financing Sources					
	870	Other	\$	\$ 73	\$	\$
	872	Sale of Capital Assets	211,725	117,996	46,000	46,000
	873	Transfers in	79,063,940	73,926,630	75,898,555	76,034,906

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		874 Long-Term Debt Proceeds	336,604	554,601	383,700	383,700
		Total Other Financing Sources	\$ 79,612,269	\$ 74,599,300	\$ 76,328,255	\$ 76,464,606
Total Public Safety Operations Fund Financing Sources			\$ 133,565,651	\$ 133,761,261	\$ 138,049,959	\$ 138,487,691
111 DMV Special Collections Fund						
	66	Rev from Use of Money & Property				
		630 Interest	\$ 15,193	\$ 14,634	\$ 16,000	\$ 16,000
		631 Investment Income	(3,000)	(12,000)		
		Total Rev from Use of Money & Property	\$ 12,193	\$ 2,634	\$ 16,000	\$ 16,000
	70	Intergovernmental Revenue				
		720 DMV Special Collection	\$ 707,558	\$ 738,995	\$ 746,600	\$ 746,600
		Total Intergovernmental Revenue	\$ 707,558	\$ 738,995	\$ 746,600	\$ 746,600
Total DMV Special Collections Fund Financing Sources			\$ 719,751	\$ 741,629	\$ 762,600	\$ 762,600
115 Gold Country Tourism and Promotions						
	60	Taxes				
		608 Other Taxes	\$ 196,801	\$ 193,972	\$ 185,000	\$ 185,000
		Total Taxes	\$ 196,801	\$ 193,972	\$ 185,000	\$ 185,000
	66	Rev from Use of Money & Property				
		630 Interest	\$ 653	\$ 1,088	\$ 850	\$ 850
		631 Investment Income		(1,000)		
		Total Rev from Use of Money & Property	\$ 653	\$ 88	\$ 850	\$ 850
Total Gold Country Tourism and Promotions Financing Sources			\$ 197,454	\$ 194,060	\$ 185,850	\$ 185,850
120 Public Ways & Facilities Fund						
	60	Taxes				
		607 Sales and Use Taxes	\$ 1,225,000	\$ 1,717,791	\$ 1,500,000	\$ 1,500,000
		Total Taxes	\$ 1,225,000	\$ 1,717,791	\$ 1,500,000	\$ 1,500,000
	62	Licenses, Permits & Franchises				
		612 Construction Permits	\$	\$ 30	\$	\$
		613 Road Privileges & Permits	35,436	43,868	76,700	76,700
		Total Licenses, Permits & Franchises	\$ 35,436	\$ 43,898	\$ 76,700	\$ 76,700
	64	Fines, Forfeits & Penalties				

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors				
1	2	3	4	5	6	7				
		620 Vehicle Code Fines	\$	\$	75	\$				
		Total Fines, Forfeits & Penalties	\$	\$	75	\$				
		66 Rev from Use of Money & Property								
		630 Interest	\$	104,109	\$	69,195	\$	129,600	\$	129,600
		631 Investment Income		(28,000)		(64,000)				
		632 Rents & Concessions						7,000		7,000
		Total Rev from Use of Money & Property	\$	76,109	\$	5,195	\$	136,600	\$	136,600
		70 Intergovernmental Revenue								
		741 State-Highway Users Tax	\$	12,996,976	\$	11,257,925	\$	11,484,700	\$	11,484,700
		744 Other State-In Lieu taxes		100,000		100,000		100,000		100,000
		749 St Aids - Roads		2,698,701		2,632,206				
		755 State-Construction		4,521,835		2,642,225		6,968,200		6,968,200
		767 State-Other		698,778		2,587				
		771 Federal-Construction		34,560,285		28,589,583		39,042,100		39,232,100
		773 Federal-Forest Reserve Revenue		394,513		353,309				
		777 Federal-Other		621,213		467,169		574,500		4,037,690
		785 State ARRA Funds		1,059,110		108,675				
		Total Intergovernmental Revenue	\$	57,651,411	\$	46,153,679	\$	58,169,500	\$	61,822,690
		80 Charges for Services								
		808 Planning & Engineering Services	\$	96,856	\$	153,483	\$	100	\$	100
		815 Law Enforcement Services				247				
		817 Road & Street Services		754,435		3,558,675		3,153,700		3,698,700
		827 Other Charges for Services		177,035		358,333		904,800		904,800
		Total Charges for Services	\$	1,028,326	\$	4,070,738	\$	4,058,600	\$	4,603,600
		85 Miscellaneous Revenues								
		852 Other Sales	\$	8,941	\$	10,579	\$		\$	
		853 Miscellaneous		221,781		(42,183)		150,000		150,000
		Total Miscellaneous Revenues	\$	230,722	\$	(31,604)	\$	150,000	\$	150,000
		87 Other Financing Sources								
		872 Sale of Capital Assets	\$	7,446	\$	19,867	\$		\$	
		873 Transfers in		6,634,438		10,107,675		11,785,800		12,152,600
		Total Other Financing Sources	\$	6,641,884	\$	10,127,542	\$	11,785,800	\$	12,152,600
		Total Public Ways & Facilities Fund Financing Sources	\$	66,888,888	\$	62,087,314	\$	75,877,200	\$	80,442,190

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
64 Fines, Forfeits & Penalties						
	621	Other Court Fines	\$ 355	\$ 3,041	\$ 5,000	\$ 5,000
	622	Forfeitures & Penalties		7,009		
		Total Fines, Forfeits & Penalties	\$ 355	\$ 10,050	\$ 5,000	\$ 5,000
66 Rev from Use of Money & Property						
	630	Interest	\$ 231	\$ 141	\$ 200	\$ 200
		Total Rev from Use of Money & Property	\$ 231	\$ 141	\$ 200	\$ 200
87 Other Financing Sources						
	873	Transfers in	\$	\$ 5,370	\$ 4,000	\$ 4,000
		Total Other Financing Sources	\$	\$ 5,370	\$ 4,000	\$ 4,000
Total Fish and Game Fund Financing Sources			\$ 586	\$ 15,561	\$ 9,200	\$ 9,200
145 Lake Tahoe Tourism and Promotions						
60 Taxes						
	608	Other Taxes	\$ 5,840,943	\$ 6,743,006	\$ 6,000,000	\$ 6,200,000
		Total Taxes	\$ 5,840,943	\$ 6,743,006	\$ 6,000,000	\$ 6,200,000
66 Rev from Use of Money & Property						
	630	Interest	\$ 120,764	\$ 65,578	\$	\$ 24,000
	631	Investment Income	(30,000)	(41,000)		
		Total Rev from Use of Money & Property	\$ 90,764	\$ 24,578	\$	\$ 24,000
Total Lake Tahoe Tourism and Promotions Financing Sources			\$ 5,931,707	\$ 6,767,584	\$ 6,000,000	\$ 6,224,000
150 Open Space Fund						
66 Rev from Use of Money & Property						
	630	Interest	\$ 50,522	\$ 32,928	\$ 20,080	\$ 20,080
	631	Investment Income	(10,000)	(25,000)		
		Total Rev from Use of Money & Property	\$ 40,522	\$ 7,928	\$ 20,080	\$ 20,080
81 Donations						
	830	Donations	\$ 202,273	\$ 205,493	\$ 200,000	\$ 200,000
		Total Donations	\$ 202,273	\$ 205,493	\$ 200,000	\$ 200,000
87 Other Financing Sources						
	873	Transfers in	\$ 2,361	\$ 158,339	\$ 200,000	\$ 236,685
		Total Other Financing Sources	\$ 2,361	\$ 158,339	\$ 200,000	\$ 236,685

County of Placer
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Total Open Space Fund Financing Sources			\$ 245,156	\$ 371,760	\$ 420,080	\$ 456,765
160 County Library Fund						
60 Taxes						
	601	Property Taxes-Curr Sec	\$ 3,533,997	\$ 3,585,458	\$ 3,622,209	\$ 3,688,614
	602	Property Taxes-Curr Unsec	84,027	89,407	88,645	88,645
	603	Property Taxes-Pr Sec	(10,352)	(5,064)	(5,100)	(5,100)
	604	Property Taxes-Pr Unsec	1,988	1,729	1,522	1,522
	605	Supp Property Taxes-Curr	22,760	34,723	19,444	19,444
	606	Suppl Prop Taxes-Prior	178	(572)	94	94
	608	Other Taxes	1,963	1,528	1,334	1,334
	625	Property Taxes-Residual	9,774	74,679	45,000	45,000
	626	Property Taxes-Passthrough				35,000
		Total Taxes	\$ 3,644,335	\$ 3,781,888	\$ 3,773,148	\$ 3,874,553
64 Fines, Forfeits & Penalties						
	622	Forfeitures & Penalties	\$ 149,438	\$ 143,875	\$ 140,000	\$ 140,000
		Total Fines, Forfeits & Penalties	\$ 149,438	\$ 143,875	\$ 140,000	\$ 140,000
66 Rev from Use of Money & Property						
	630	Interest	\$ 12,623	\$ 3,032	\$ 10,240	\$ 8,200
	631	Investment Income	(6,000)	(9,000)		
	632	Rents & Concessions	13,143	12,975	13,143	13,143
		Total Rev from Use of Money & Property	\$ 19,766	\$ 7,007	\$ 23,383	\$ 21,343
70 Intergovernmental Revenue						
	760	Homeowner Property Tax Relief	\$ 39,487	\$ 38,596	\$ 11,846	\$ 38,596
	767	State-Other	283	9,554	24,000	24,000
	778	Other In Lieu Revenues	30,037	45,308	35,000	
	779	Other Govt Agencies	12,000	17,836	14,456	34,456
		Total Intergovernmental Revenue	\$ 81,807	\$ 111,294	\$ 85,302	\$ 97,052
80 Charges for Services						
	825	Library Services	\$ 215,286	\$ 213,147	\$ 198,202	\$ 198,202
	827	Other Charges for Services	13,838	11,271	12,982	12,982
		Total Charges for Services	\$ 229,124	\$ 224,418	\$ 211,184	\$ 211,184
81 Donations						
	830	Donations	\$ 106,963	\$ 79,827	\$ 60,775	\$ 60,775

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Total Donations	\$ 106,963	\$ 79,827	\$ 60,775	\$ 60,775
85	Miscellaneous Revenues					
	853	Miscellaneous	\$ 50,611	\$ 6,440	\$	\$
		Total Miscellaneous Revenues	\$ 50,611	\$ 6,440	\$	\$
87	Other Financing Sources					
	873	Transfers in	\$ 1,325,520	\$ 1,520,282	\$ 1,516,976	\$ 1,516,976
		Total Other Financing Sources	\$ 1,325,520	\$ 1,520,282	\$ 1,516,976	\$ 1,516,976
Total County Library Fund Financing Sources			\$ 5,607,564	\$ 5,875,031	\$ 5,810,768	\$ 5,921,883
170	Fire Protection Fund					
60	Taxes					
	601	Property Taxes-Curr Sec	\$ 1,310,004	\$ 1,337,850	\$ 1,340,225	\$ 1,356,740
	602	Property Taxes-Curr Unsec	31,070	33,287	32,673	33,287
	603	Property Taxes-Pr Sec	(3,786)	(1,872)		
	604	Property Taxes-Pr Unsec	727	639		
	605	Supp Property Taxes-Curr	8,356	12,910	8,000	10,000
	606	Suppl Prop Taxes-Prior	65	(212)		
	608	Other Taxes	626	439	400	400
	625	Property Taxes-Residual	7,877	53,608	4,000	4,000
	626	Property Taxes-Passthrough				13,500
		Total Taxes	\$ 1,354,939	\$ 1,436,649	\$ 1,385,298	\$ 1,417,927
66	Rev from Use of Money & Property					
	630	Interest	\$ 52,671	\$ 48,369	\$ 43,000	\$ 43,000
	631	Investment Income	(13,000)	(31,000)		
		Total Rev from Use of Money & Property	\$ 39,671	\$ 17,369	\$ 43,000	\$ 43,000
70	Intergovernmental Revenue					
	760	Homeowner Property Tax Relief	\$ 14,599	\$ 14,370	\$ 14,000	\$ 14,000
	762	State Aid-Prop 172 Public Safety	275,140	286,979	291,000	308,809
	767	State-Other	9,500	10,101	10,000	10,000
	777	Federal-Other		17,109		
	778	Other In Lieu Revenues	17,288	17,288	15,000	
		Total Intergovernmental Revenue	\$ 316,527	\$ 345,847	\$ 330,000	\$ 332,809
80	Charges for Services					
	808	Planning & Engineering Services	\$ 37,527	\$ 23,748	\$ 35,000	\$ 35,000

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		827 Other Charges for Services	41,846	24,313	40,480	40,480
		Total Charges for Services	\$ 79,373	\$ 48,061	\$ 75,480	\$ 75,480
	87	Other Financing Sources				
		872 Sale of Capital Assets	\$ 6,191	\$	\$	\$
		873 Transfers in	1,131,088	1,115,826	1,390,010	1,436,142
		Total Other Financing Sources	\$ 1,137,279	\$ 1,115,826	\$ 1,390,010	\$ 1,436,142
		Total Fire Protection Fund Financing Sources	\$ 2,927,789	\$ 2,963,752	\$ 3,223,788	\$ 3,305,358
		Total Special Revenue Funds Financing Sources	\$ 227,870,869	\$ 217,661,646	\$ 233,942,000	\$ 239,398,631
		Capital Project Funds				
	140	Capital Projects Fund				
	66	Rev from Use of Money & Property				
		630 Interest	\$ 285,819	\$ 291,780	\$ 150,000	\$ 150,000
		631 Investment Income	(59,000)	(234,000)		
		Total Rev from Use of Money & Property	\$ 226,819	\$ 57,780	\$ 150,000	\$ 150,000
	70	Intergovernmental Revenue				
		755 State-Construction	\$ 592,520	\$ 464,455	\$ 3,215,330	\$ 3,153,224
		767 State-Other	(237,025)	1,090,194		
		771 Federal-Construction	2,520,485	450,531	6,522,168	5,699,251
		779 Other Govt Agencies	151,981	129,165		
		785 State ARRA Funds	556,783			
		Total Intergovernmental Revenue	\$ 3,584,744	\$ 2,134,345	\$ 9,737,498	\$ 8,852,475
	80	Charges for Services				
		808 Planning & Engineering Services	\$ 1,357	\$ 1,002	\$	\$
		827 Other Charges for Services		2,820		
		Total Charges for Services	\$ 1,357	\$ 3,822	\$	\$
	81	Donations				
		830 Donations	\$	\$	\$ 20,000	\$ 20,000
		Total Donations	\$	\$	\$ 20,000	\$ 20,000
	85	Miscellaneous Revenues				
		853 Miscellaneous	\$ 49,291	\$ 103,459	\$	\$
		Total Miscellaneous Revenues	\$ 49,291	\$ 103,459	\$	\$
	87	Other Financing Sources				

County of Placer
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2013-14

Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	872	Sale of Capital Assets	\$ 290,001	\$	\$	\$
	873	Transfers in	30,781,759	17,563,987	56,850,041	49,599,016
		Total Other Financing Sources	\$ 31,071,760	\$ 17,563,987	\$ 56,850,041	\$ 49,599,016
Total Capital Projects Fund Financing Sources			\$ 34,933,971	\$ 19,863,393	\$ 66,757,539	\$ 58,621,491
Total Capital Project Funds Financing Sources			\$ 34,933,971	\$ 19,863,393	\$ 66,757,539	\$ 58,621,491
Debt Service Funds						
190 Debt Service Fund						
	66	Rev from Use of Money & Property				
	630	Interest	\$ 7,761	\$ 3,259	\$ 4,000	\$ 4,000
	631	Investment Income	(4,000)			
		Total Rev from Use of Money & Property	\$ 3,761	\$ 3,259	\$ 4,000	\$ 4,000
	87	Other Financing Sources				
	873	Transfers in	\$ 4,112,497	\$ 4,691,485	\$ 4,343,027	\$ 4,313,027
		Total Other Financing Sources	\$ 4,112,497	\$ 4,691,485	\$ 4,343,027	\$ 4,313,027
Total Debt Service Fund Financing Sources			\$ 4,116,258	\$ 4,694,744	\$ 4,347,027	\$ 4,317,027
Total Debt Service Funds Financing Sources			\$ 4,116,258	\$ 4,694,744	\$ 4,347,027	\$ 4,317,027
TOTAL ALL FUNDS			\$ 603,177,206	\$ 585,771,621	\$ 651,279,171	\$ 661,113,113

County of Placer
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2013-14

Description	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
General	\$ 114,342,518	\$ 111,528,806	\$ 162,285,688	\$ 167,917,125
Public Protection	245,449,783	245,099,708	265,071,957	269,556,001
Public Ways and Facilities	66,206,879	65,104,676	75,825,169	80,967,198
Health and Sanitation	90,974,739	91,296,420	92,765,816	96,512,573
Public Assistance	58,517,008	64,747,071	71,694,704	75,125,665
Education	6,073,541	6,293,023	6,434,013	6,646,201
Recreation & Cultural Services	4,289,728	4,700,433	4,457,686	4,439,786
Debt Services	4,345,875	4,353,215	4,347,027	4,347,027
Total Financing Uses by Function	\$ 590,200,071	\$ 593,123,352	\$ 682,882,060	\$ 705,511,576
Appropriation for Contingencies				
100 General Fund	\$	\$	\$ 5,452,744	\$ 5,569,336
107 Special Aviation Fund			2,500	2,500
110 Public Safety Operations Fund			300,000	300,000
Total Appropriation for Contingencies	\$	\$	\$ 5,755,244	\$ 5,871,836
Subtotal Financing Uses	\$ 590,200,071	\$ 593,123,352	\$ 688,637,304	\$ 711,383,412
Provisions for Reserves and Designations				
100 General Fund				5,670,990
107 Special Aviation Fund				11,732
110 Public Safety Operations Fund			1,795,764	2,303,962
120 Public Ways & Facilities Fund			92,072	363,126
130 Fish and Game Fund				8,372
145 Lake Tahoe Tourism and Promotions				15,063
160 County Library Fund				245,318
170 Fire Protection Fund				527,246
140 Capital Projects Fund				8,592
190 Debt Service Fund				311,529
Total Reserves and Designations	\$	\$	\$ 1,887,836	\$ 9,465,930
Total Financing Uses	\$ 590,200,071	\$ 593,123,352	\$ 690,525,140	\$ 720,849,342

County of Placer
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2013-14

Description	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund				
100 General Fund	\$ 335,059,658	\$ 341,094,813	\$ 372,232,605	\$ 387,180,199
103 Placer County Housing Authority Fund	2,358,644	2,310,898	2,348,930	2,348,037
104 Community Revitalization Fund	1,478,350	507,847	477,300	477,300
106 Low & Moderate Income Housing Asset Fund	4,312,641	3,673,916	2,271,605	2,271,605
107 Special Aviation Fund	2,248	1,863	42,541	54,273
110 Public Safety Operations Fund	130,503,016	131,665,848	146,306,922	148,748,723
111 DMV Special Collections Fund	697,919	610,802	933,399	1,869,192
115 Gold Country Tourism and Promotions	204,777	188,750	198,367	207,339
120 Public Ways & Facilities Fund	66,199,496	65,094,716	75,877,200	81,290,283
130 Fish and Game Fund	8,669	6,820	10,752	19,124
145 Lake Tahoe Tourism and Promotions	7,955,455	9,638,143	6,091,362	7,686,795
150 Open Space Fund	1,179,670	176,500	420,080	745,080
160 County Library Fund	5,767,907	5,966,569	6,083,625	6,541,131
170 Fire Protection Fund	2,375,066	2,472,237	3,455,761	4,101,318
140 Capital Projects Fund	27,750,680	25,360,415	69,427,664	72,650,387
190 Debt Service Fund	4,345,875	4,353,215	4,347,027	4,658,556
Total Financing Uses	\$ 590,200,071	\$ 593,123,352	\$ 690,525,140	\$ 720,849,342

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
General				
Legislative and Administrative				
Board of Supervisors	\$ 1,484,091	\$ 1,545,762	\$ 1,622,558	\$ 2,234,845
Clerk of the Board	722,846	712,229	898,653	894,357
County Executive Office	4,284,507	4,368,264	4,928,570	4,833,495
Community and Agency Support	3,250,872	2,995,042	6,368,340	6,614,490
Economic Development	61,336	51,024		
Organization Development Division	35	(118)		
County Clerk-Recorder	77,847	61,158		
Emergency Services	(14,183)	324		
Total Legislative and Administrative	\$ 9,867,351	\$ 9,733,685	\$ 13,818,121	\$ 14,577,187
Finance				
Auditor-Controller	\$ 4,837,852	\$ 4,723,133	\$ 5,430,386	\$ 5,056,643
Treasurer/Tax Collector	3,362,243	3,493,731	3,765,724	3,749,972
Assessor	8,623,208	8,676,282	10,612,743	10,608,327
Administrative Services	3,861,587	3,688,494	4,186,150	4,177,312
Contribution to Other Debt Service	2,612,534	3,053,615	3,503,593	3,473,593
Total Finance	\$ 23,297,424	\$ 23,635,255	\$ 27,498,596	\$ 27,065,847
Counsel				
County Counsel	\$ 2,944,272	\$ 2,789,114	\$ 3,289,955	\$ 3,326,594
Total Counsel	\$ 2,944,272	\$ 2,789,114	\$ 3,289,955	\$ 3,326,594
Personnel				
County Executive Office	\$ 46,281	\$ 189,454	\$	\$
Personnel	2,600,547	2,461,674	2,663,092	2,516,750
Employee Benefits	13,626,115	14,303,628		
Organization Development Division	302,933	423,908	462,610	557,807
Total Personnel	\$ 16,575,876	\$ 17,378,664	\$ 3,125,702	\$ 3,074,557
Elections				
County Clerk-Recorder	\$ 3,294,843	\$ 3,509,985	\$ 4,302,409	\$ 4,302,409
Total Elections	\$ 3,294,843	\$ 3,509,985	\$ 4,302,409	\$ 4,302,409
Communication				
County Executive Office	\$ 16,361	\$	\$	\$
Total Communication	\$ 16,361	\$	\$	\$
Property Management				
Building Maintenance	\$ 4,749,095	\$ 5,106,963	\$ 5,927,076	\$ 5,890,560
Capital Improvements	2,042	67		
Facility Services Administration	495	5,350		
Public Works Road Maintenance	280			

County of Placer
 Detail of Financing Uses by Function, Activity, and Budget Unit
 Governmental Funds
 Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Property Management (continued)				
Parks & Grounds Maintenance	5,624	6,655		
Placer County Museum	106	83		
Total Property Management	\$ 4,757,642	\$ 5,119,118	\$ 5,927,076	\$ 5,890,560
Plant Acquisition				
Building Maintenance	\$ 8,074	\$	\$	
Capital Improvements	27,671,324	25,357,813	69,427,664	72,641,795
GF Contrib-Facilities and Infrastructure	8,891,597	9,955,766	10,671,773	10,671,773
Lake Tahoe Tourism and Promotions	3,023,742	5,049,919		
Facility Services Administration		4,261		
Parks & Grounds Maintenance	(18)			
Total Plant Acquisition	\$ 39,594,719	\$ 40,367,759	\$ 80,099,437	\$ 83,313,568
Promotion				
Lake Tahoe Tourism and Promotions	\$ 4,931,713	\$ 4,588,224	\$ 6,091,362	\$ 7,671,732
Gold Country Tourism and Promotions	204,777	188,750	198,367	207,339
Economic Development	896,756	834,738	1,103,495	1,071,942
Total Promotion	\$ 6,033,246	\$ 5,611,712	\$ 7,393,224	\$ 8,951,013
Other General				
Assessor	\$ 879,462	\$ 981,488	\$	\$
County Counsel	74,627	69,199		
Building Maintenance	(624)	3,977		
Capital Improvements	2	2,108		
Administrative Services	697,235	1,005,064	812,294	1,106,242
Facility Services Administration	852,613	843,856	941,455	931,431
Public Works Administration	612,077	713,242	689,657	689,657
Engineering & Surveying	6,749,736	4,464,006	5,491,003	5,473,461
Employee Benefits	(7,666,655)	(8,656,813)	6,205,074	6,197,914
Automated Mobile & Fixed Fingerprint	270,000	105,842		
Open Space	1,179,670	176,500	420,080	745,080
Housing	4,312,641	3,673,916	2,271,605	2,271,605
Parks & Grounds Maintenance		1,129		
Total Other General	\$ 7,960,784	\$ 3,383,514	\$ 16,831,168	\$ 17,415,390
Total General	\$ 114,342,518	\$ 111,528,806	\$ 162,285,688	\$ 167,917,125
Public Protection				
Judicial				
Criminal Justice Other Programs	\$ 8,916,945	\$ 9,523,686	\$ 9,764,808	\$ 9,764,808
GF Contribution Public Safety	76,729,325	73,732,304	76,615,427	76,615,427
District Attorney	17,300,396	17,651,216	19,193,588	19,301,744
Child Support Services	6,278,850	5,863,749	6,316,073	6,316,073

County of Placer
 Detail of Financing Uses by Function, Activity, and Budget Unit
 Governmental Funds
 Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Judicial	\$ 109,225,516	\$ 106,770,955	\$ 111,889,896	\$ 111,998,052
Police Protection				
Criminal Justice CEO	\$ 3,778,137	\$ 838,210	\$ 1,460,971	\$ 1,843,748
Sheriff Grants Program	3,647,053	2,838,407	4,123,537	5,010,095
Sheriff Tahoe Operations	9,917,490	9,667,523	11,007,120	10,761,181
Sheriff Protection and Prevention	30,034,630	30,527,775	31,187,104	30,232,638
Sheriff Administration and Support	834,434	1,137,751	1,482,707	1,248,936
Auburn/So Placer Support Svcs Sheriff	8,191,403	8,042,238	9,036,185	9,246,277
Automated Mobile & Fixed Fingerprint	72,927	134,303	556,766	1,493,992
Placer Regional Auto Theft Task Force	354,992	370,657	376,633	375,200
Jail Corrections and Detention	4,330,500	3,980,087		
Total Police Protection	\$ 61,161,566	\$ 57,536,951	\$ 59,231,023	\$ 60,212,067
Detention and Correction				
Sheriff Grants Program	\$	\$ 64,395	\$	\$
Sheriff Tahoe Operations	412,625	413,956		
Sheriff Protection and Prevention	(5,917)	(8,387)		
Sheriff Administration and Support	1,033	25,821		
Auburn/So Placer Support Svcs Sheriff		3,553		
Jail Corrections and Detention	30,885,199	33,966,246	37,665,724	38,234,675
So Placer Jail Corrections and Detention		1,140	6,156,104	6,688,195
Probation Officer	20,700,441	22,050,119	22,898,118	23,577,272
Total Detention and Correction	\$ 51,993,381	\$ 56,516,843	\$ 66,719,946	\$ 68,500,142
Fire Protection				
County Fire	\$ 2,375,066	\$ 2,472,237	\$ 3,455,761	\$ 3,574,072
Total Fire Protection	\$ 2,375,066	\$ 2,472,237	\$ 3,455,761	\$ 3,574,072
Flood Cntrl & Soil Wtr Conserv				
National Poll Discharge Elim System	\$ 460,262	\$ 563,304	\$ 630,103	\$ 630,103
Total Flood Cntrl & Soil Wtr Conserv	\$ 460,262	\$ 563,304	\$ 630,103	\$ 630,103
Protection Inspection				
Agricultural Commission/Sealer	\$ 1,724,662	\$ 1,754,286	\$ 1,945,676	\$ 1,945,676
Building Inspection	3,507,333	3,845,591	5,064,193	5,049,873
Total Protection Inspection	\$ 5,231,995	\$ 5,599,877	\$ 7,009,869	\$ 6,995,549
Other Protection				
County Executive Office	\$ 134	\$	\$	\$
District Attorney	30,837			
Sheriff Administration and Support	12,617			
Auburn/So Placer Support Svcs Sheriff	432,138	465,798		
Building Inspection	273,099	274,454		

County of Placer
 Detail of Financing Uses by Function, Activity, and Budget Unit
 Governmental Funds
 Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Other Protection (continued)				
Community Development / Resource Agency	1,251,319	1,819,071	1,684,104	1,664,056
County Clerk-Recorder	3,583,594	3,521,505	4,523,082	4,903,685
Emergency Services	1,835,744	1,982,410	1,445,290	1,849,271
Planning Department	5,050,494	4,958,086	5,259,437	6,019,162
Disaster Response/Recovery			200,000	200,000
Fish and Game	8,669	6,820	10,752	10,752
Animal Service	2,397,340	2,413,242	3,012,694	2,999,090
Public Health		42		
Adult System of Care	125,352	198,059		
Children System of Care	660	54		
Total Other Protection	\$ 15,001,997	\$ 15,639,541	\$ 16,135,359	\$ 17,646,016
Total Public Protection	\$ 245,449,783	\$ 245,099,708	\$ 265,071,957	\$ 269,556,001
Public Ways and Facilities				
Public Ways				
Public Works Engineering	\$ 52,303,961	\$ 49,859,954	\$ 59,857,363	\$ 65,013,064
National Poll Discharge Elimination System	5,415	8,097		
Public Works Road Maintenance	13,895,255	15,234,762	15,927,765	15,914,093
Total Public Ways	\$ 66,204,631	\$ 65,102,813	\$ 75,785,128	\$ 80,927,157
Transportation Terminals				
Special Aviation	\$ 2,248	\$ 1,863	\$ 40,041	\$ 40,041
Total Transportation Terminals	\$ 2,248	\$ 1,863	\$ 40,041	\$ 40,041
Total Public Ways and Facilities	\$ 66,206,879	\$ 65,104,676	\$ 75,825,169	\$ 80,967,198
Health and Sanitation				
Health				
Animal Service	\$ 241,164	\$ 278,341	\$	\$
HHS Administration	204,541	395,875	696,816	698,433
Public Health	9,953,553	9,896,103	10,281,423	10,281,423
Environmental Health	4,611,182	4,637,767	5,130,246	5,130,246
Adult System of Care	27,668,467	31,335,325	34,450,451	37,522,346
Medical Clinics	7,586,751	8,734,005	9,211,813	9,222,327
Children System of Care	32,579,575	30,575,067	32,679,278	33,456,914
GF Contrib Health & Human Services	431,687	324,034	315,789	200,884
Housing Assistance Services	17,939	18,775		
Client and Program Aid	5,253,483	2,070,476		
Human Services	2,353,517	2,985,657		
Total Health	\$ 90,901,859	\$ 91,251,425	\$ 92,765,816	\$ 96,512,573
Hospital Care				

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Hospital Care (continued)				
Adult System of Care	\$ 72,880	\$ 44,995	\$	\$
Total Hospital Care	\$ 72,880	\$ 44,995	\$	\$
Total Health and Sanitation	\$ 90,974,739	\$ 91,296,420	\$ 92,765,816	\$ 96,512,573
Public Assistance				
Administration				
Community and Agency Support	\$ 91,517	\$ 135,678	\$	\$
Public Health	508,795	567,092		
Adult System of Care		898		
Medical Clinics	3,203	3,398		
Human Services	23,215,559	24,541,175	33,334,617	36,631,893
Total Administration	\$ 23,819,074	\$ 25,248,241	\$ 33,334,617	\$ 36,631,893
Aid Programs				
Children System of Care	\$ (58)	\$	\$	\$
Client and Program Aid	30,177,200	36,259,323	35,042,999	35,042,999
Total Aid Programs	\$ 30,177,142	\$ 36,259,323	\$ 35,042,999	\$ 35,042,999
Veterans' Services				
Veterans Service Officer	\$ 466,122	\$ 439,533	\$ 490,858	\$ 625,436
Total Veterans' Services	\$ 466,122	\$ 439,533	\$ 490,858	\$ 625,436
Other Assistance				
Community Development Grants and Loans	\$ 1,478,350	\$ 507,847	\$ 477,300	\$ 477,300
Adult System of Care	235,615			
Housing Assistance Services	2,340,705	2,292,123	2,348,930	2,348,037
Client and Program Aid		4		
Total Other Assistance	\$ 4,054,670	\$ 2,799,974	\$ 2,826,230	\$ 2,825,337
Total Public Assistance	\$ 58,517,008	\$ 64,747,071	\$ 71,694,704	\$ 75,125,665
Education				
Library Services				
County Library	\$ 5,767,907	\$ 5,966,569	\$ 6,083,625	\$ 6,295,813
Total Library Services	\$ 5,767,907	\$ 5,966,569	\$ 6,083,625	\$ 6,295,813
Agricultural Education				
Farm Advisor	\$ 305,634	\$ 326,454	\$ 350,388	\$ 350,388
Total Agricultural Education	\$ 305,634	\$ 326,454	\$ 350,388	\$ 350,388
Total Education	\$ 6,073,541	\$ 6,293,023	\$ 6,434,013	\$ 6,646,201
Recreation & Cultural Services				
Recreation Facilities				

County of Placer
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2013-14

Function, Activity, and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Recreation Facilities (continued)				
Building Maintenance	\$ 1,695	\$	\$	\$
Capital Improvements	77,312	427		
Parks & Grounds Maintenance	3,403,330	3,850,962	3,578,708	3,560,808
Placer County Museum	6,231	3,139		
Total Recreation Facilities	\$ 3,488,568	\$ 3,854,528	\$ 3,578,708	\$ 3,560,808
Cultural Services				
Placer County Museum	\$ 801,160	\$ 845,905	\$ 878,978	\$ 878,978
Total Cultural Services	\$ 801,160	\$ 845,905	\$ 878,978	\$ 878,978
Total Recreation & Cultural Services	\$ 4,289,728	\$ 4,700,433	\$ 4,457,686	\$ 4,439,786
Debt Services				
Interest on Notes and Warrants				
Other Debt Service	\$ 4,345,875	\$ 4,353,215	\$ 4,347,027	\$ 4,347,027
Total Interest on Notes and Warrants	\$ 4,345,875	\$ 4,353,215	\$ 4,347,027	\$ 4,347,027
Total Debt Services	\$ 4,345,875	\$ 4,353,215	\$ 4,347,027	\$ 4,347,027
Total Financing Uses by Function	\$ 590,200,071	\$ 593,123,352	\$ 682,882,060	\$ 705,511,576

**Position Allocation Summary by Department
Fiscal Year 2013-14 Final Budget**

Department Name	2011-12 Allocated Positions	2012-13 Actual Allocated	2013-14 Department Requested	2013-14 CEO Recommended	2013-14 BOS Adopted
Administrative Services*	100	126	126	126	128
Agricultural Commissioner/Sealer	14	14	14	14	14
Assessor	85	85	85	85	85
Auditor-Controller	43	43	43	43	42
Child Support Services	65	65	65	65	65
Community Dev Resource Agency					
CDRA Administration	38	40	39	40	55
Building Inspection	39	39	39	39	33
Engineering & Surveying	45	44	44	44	42
Planning	37	35	36	36	28
County Clerk-Recorder-Registrar	65	65	65	65	65
County Counsel	26	26	26	26	26
County Executive Office	79	79	80	79	80
District Attorney	125	125	125	125	125
Facility Services	223	223	224	223	223
Farm Advisor	3	3	3	3	3
Health & Human Services	822	791	791	791	793
Library Services	43	43	43	43	43
Personnel	35	35	35	35	34
Probation	156	158	158	158	157
Public Works	222	222	220	220	220
Redevelopment	12	0	0	0	0
Sheriff-Coroner-Marshal	471	471	517	507	507
Treasurer-Tax Collector	26	26	26	26	26
Veterans Services Office	4	4	5	4	4
Total Allocated Positions	2,778	2,762	2,809	2,797	2,798
Total Funded Positions	2,340	2,404	2,472	2,450.5	2,502

*In FY 2012-13 and FY 2013-14 Allocations include HHS-MIS staff

Funded Position Summary by Department Fiscal Year 2013-14 Final Budget

Department Name	2011-12 Funded Positions	2012-13 Actual Funded	2013-14 Department Requested	2013-14 CEO Recommended	2013-14 BOS Adopted
Administrative Services*	94	117	118	117	121
Agricultural Commissioner/Sealer	13	13	14	14	14
Assessor	76	76	76	76	76
Auditor-Controller	40	40	40	40	39
Child Support Services	45	43	44	44	45
Community Dev Resource Agency					
CDRA Administration	29	31	29	28	29
Building Inspection	21	19.5	20	20	19
Engineering & Surveying	27	25	25.5	24.5	24.5
Planning	19	17	17	17	17
County Clerk-Recorder-Registrar	55	56	56	56	56
County Counsel	23	22	23	22	22.5
County Executive Office	69	71	72	71	72
District Attorney	104	108	108	108	108
Facility Services	188	186	184	183	183
Farm Advisor	3	3	3	3	3
Health & Human Services	664	669	687	687	734
Library Services	39	39	38	37	37
Personnel	31	32	33	32	31
Probation	148	157	153	153	156
Public Works	197	194	197	197	194
Redevelopment	0	0	0	0	0
Sheriff-Coroner-Marshal	429	459	505	495	495
Treasurer-Tax Collector	22	22	24	22	22
Veterans Services Office	4	4	5	4	4
Total Funded Positions	2,340	2,404	2,472	2,450.5	2,502
Total Allocated Positions	2,778	2,762	2,809	2,797	2,798

*In FY 2012-13 and FY 2013-14 allocations include HHS-MIS staff

**Position Allocation Summary by Fund
Fiscal Year 2013-14 Final Budget**

Fund & Department	2011-12 Allocated Positions	2012-13 Actual Allocated	2013-14 Department Requested	2013-14 CEO Recommended	2013-14 BOS Adopted
County Operating Funds					
General Fund					
Administrative Services	70	96	96	96	98
Agricultural Commissioner / Sealer	14	14	14	14	14
Assessor	85	85	85	85	85
Auditor-Controller	43	43	43	43	42
Child Support Services	65	65	65	65	65
Community Development Resource Agency	159	158	158	159	158
County Clerk-Recorder-Registrar	65	65	65	65	65
County Counsel	26	26	26	26	26
County Executive Office	67	67	68	67	68
Facility Services	128	128	128	128	128
Farm Advisor	3	3	3	3	3
Health & Human Services	819	789	789	789	791
Personnel	35	35	35	35	34
Public Works	17	17	16	16	16
Treasurer-Tax Collector	26	26	26	26	26
Veterans Services	4	4	5	4	4
Total General Fund	1,626	1,621	1,622	1,621	1,623
Health & Human Services	3	2	2	2	2
Total Community Services Fund	3	2	2	2	2
Redevelopment	12	0	0	0	0
Total Redevelopment Obligation Reti	12	0	0	0	0
District Attorney	125	125	125	125	125
Probation	143	145	145	145	144
Sheriff-Coroner-Marshal	471	471	517	507	507
Total Public Safety Fund	739	741	787	777	776
Public Works	129	129	128	128	128
Total Road Fund	129	129	128	128	128
Facility Services	17	17	17	16	16
Total Capital Improvements Fund	17	17	17	16	16
Library	43	43	43	43	43
Total Library Fund	43	43	43	43	43
Total County Operating Funds	2,569	2,553	2,599	2,587	2,588
County Proprietary Funds					
Administrative Services	30	30	30	30	30
County Executive Office (Risk Management)	12	12	12	12	12
Facility Services	78	78	79	79	79
Probation	13	13	13	13	13
Public Works	76	76	76	76	76
Total Proprietary Funds	209	209	210	210	210
Total County Allocated Positions	2,778	2,762	2,809	2,797	2,798
Total Allocated Positions Filled as of 8-30-13					2,211
Total Extra Help Positions as of 8-30-13					139.92

FY 2013-14 Final Budget

Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Admin Services Dept (100-11210)									
Administrative Services	Account Clerk - Entry/Journey	2,807	3,762	12403	5	5	5	5	6
Administrative Services	Accountant-Auditor I/II	4,053	5,703	14625	1	1	1	1	1
Administrative Services	Accountant-Auditor Senior	5,431	6,602	14622	0	1	1	1	1
Administrative Services	Accounting Technician	3,676	4,468	12406	2	2	2	2	2
Administrative Services	Administrative and Fiscal Operations Manager	6,916	8,405	14704	1	1	1	1	1
Administrative Services	Administrative Clerk - Entry/Journey	2,488	3,334	12203	3	3	3	3	2
Administrative Services	Administrative Clerk - Senior	3,024	3,676	12204	2	2	2	2	2
Administrative Services	Administrative Services Officer - Senior	6,138	7,460	14703	1	0	0	0	0
Administrative Services	Administrative Technician	3,762	4,573	14915	0	0	0	0	1
Administrative Services	Assistant Director of Administrative Services	10,296	12,518	11742	1	1	1	1	1
Administrative Services	Buyer I/II	3,950	5,294	14757	5	5	5	5	5
Administrative Services	Buyer - Senior	5,042	6,128	13576	2	2	2	2	2
Administrative Services	Collection Agent I/II	3,095	4,148	14881	7	7	7	7	7
Administrative Services	Collection Agent - Senior	3,950	4,802	14883	1	1	1	1	1
Administrative Services	Deputy Director of Information Technology	9,509	11,560	19861	1	1	1	1	1
Administrative Services	Director of Administrative Services	11,369	13,815	19918	1	1	1	1	1
Administrative Services	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Administrative Services	Information Technology Analyst I/II	5,559	7,449	15716	14	24	26	25	25
Administrative Services	Information Technology Analyst - Senior	6,756	8,213	15717	4	6	6	6	9
Administrative Services	Information Technology Manager	8,273	10,059	19862	3	3	3	3	3
Administrative Services	Information Technology Supervisor	7,488	9,102	19864	4	5	5	5	5
Administrative Services	Information Technology Technician I/II	4,148	5,559	15704	4	7	5	6	4
Administrative Services	Purchasing Manager	6,580	7,998	19868	1	1	1	1	1
Administrative Services	Revenue Services Manager	6,387	7,762	13577	1	1	1	1	1
Administrative Services	Technology Solutions Analyst I/II	5,042	6,756	15711	1	11	11	11	11
Administrative Services	Technology Solutions Analyst - Senior	6,128	7,449	15722	4	4	4	4	4
	Subtotal Allocated Positions				70	96	96	96	98
	Number of Funded Positions Recommended							89	93
	Number of Positions Filled 8-30-13								86
	Number of Extra Help FTEs 8-30-13								0.32
	Allocations include HHS-MIS staff								
Admin Services Dept (250305-06380)									
Central Services	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Central Services	Central Services Manager	5,840	7,098	13418	1	1	1	1	1
Central Services	Central Services Technician	3,250	3,950	11627	4	4	4	4	4
Central Services	Central Services Technician - Senior	3,583	4,355	11629	1	1	1	1	1
Central Services	Central Services Worker	2,948	3,583	11620	2	2	2	2	2
Central Services	Records Coordinator	5,294	6,435	14783	1	1	1	1	1
	Subtotal Allocated Positions				10	10	10	10	10
	Number of Funded Positions Recommended							9	9
	Number of Positions Filled 8-30-13								9
	Number of Extra Help FTEs 8-30-13								0
Admin Services Dept (250100-02100)									
Telecommunication Services	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Telecommunication Services	Information Technology Analyst I/II	5,559	7,449	15716	11	11	11	11	11
Telecommunication Services	Information Technology Analyst Senior	6,756	8,213	15717	3	3	3	3	3
Telecommunication Services	Information Technology Manager	8,273	10,059	19862	1	1	1	1	1
Telecommunication Services	Information Technology Supervisor	7,488	9,102	19864	2	2	2	2	2
Telecommunication Services	Information Technology Technician I/II	4,148	5,559	15704	1	1	1	1	1
Telecommunication Services	Telecommunications Technician I/II	4,355	5,836	15705	1	1	1	1	1
	Subtotal Allocated Positions				20	20	20	20	20
	Number of Funded Positions Recommended							19	19
	Number of Positions Filled 8-30-13								17
	Number of Extra Help FTEs 8-30-13								0.01
	Department Total Allocated Positions				100	126	126	126	128
	Number of Funded Positions Recommended							117	121
	Department Total Number of Positions Filled 8-30-13								112
	Department Total Number of Extra Help FTEs 8-30-13								0.33

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Agricultural Commissioner-Sealer of Weights & Measures (100-22210)									
Agricultural Commissioner	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
Agricultural Commissioner	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Agricultural Commissioner	Agricultural Commissioner/Sealer	8,689	10,563	19903	1	1	1	1	1
Agricultural Commissioner	Agriculture Standards Inspector - Senior	4,468	5,431	14504	7	7	7	7	6
Agricultural Commissioner	Agriculture Standards Inspector - Supervising	4,926	5,988	14505	0	0	0	0	1
Agricultural Commissioner	Deputy Agricultural Commissioner/Sealer	6,138	7,460	19835	1	1	1	1	1
Agricultural Commissioner	Wildlife Specialist	3,676	4,468	14805	3	3	3	3	3
Department Total Allocated Positions					14	14	14	14	14
Number of Funded Positions Recommended								14	14
Department Total Number of Positions Filled 8-30-13									13
Department Total Number of Extra Help FTEs 8-30-13									3.21
Assessor (100-10370)									
Assessor	Administrative Clerk - Entry/Journey	2,488	3,334	12203	9	6	6	6	6
Assessor	Administrative Clerk - Senior	3,024	3,676	12204	5	5	4	4	4
Assessor	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Assessor	Administrative Technician	3,762	4,573	14915	2	2	2	2	2
Assessor	Appraisal Technician	3,860	4,692	14601	17	17	17	17	17
Assessor	Appraiser - Assistant/Associate	4,926	6,602	14603	14	15	17	17	17
Assessor	Appraiser - Senior	6,287	7,642	14607	8	8	8	8	8
Assessor	Appraiser - Supervising	6,756	8,213	13538	1	5	5	5	5
Assessor	Assessment Manager	8,273	10,059	13544	1	1	1	1	1
Assessor	Assessment Supervisor	5,172	6,287	13514	4	4	4	4	4
Assessor	Assistant Assessor	9,799	11,910	19804	1	1	1	1	1
Assessor	Assessor - Map Supervisor	11,343	13,789	19502	1	1	1	1	1
Assessor	Auditor-Appraiser - Assistant/Associate	4,926	6,602	14611	2	2	2	2	2
Assessor	Auditor-Appraiser - Managing	7,488	9,102	14612	1	1	1	1	1
Assessor	Auditor-Appraiser - Senior	6,287	7,642	14609	2	2	2	2	2
Assessor	Cadastral Technician I/II	3,676	4,926	14864	3	2	1	1	1
Assessor	Cadastral Technician - Senior	4,468	5,431	14863	1	1	1	1	1
Assessor	Chief Appraiser	8,273	10,059	13505	3	3	3	3	3
Assessor	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Assessor	Geographic Information System Tech I/II	4,053	5,431	14866	1	1	1	1	1
Assessor	Information Technology Supervisor	7,488	9,102	19864	1	1	1	1	1
Assessor	Information Technology Technician I/II	4,148	5,559	15704	1	2	2	2	2
Assessor	Managing Appraiser	7,488	9,102	13543	3	1	1	1	1
Assessor	Technology Solutions Analyst - Senior	6,128	7,449	15722	2	2	2	2	2
Department Total Allocated Positions					85	85	85	85	85
Number of Funded Positions Recommended								76	76
Department Total Number of Positions Filled 8-30-13									76
Department Total Number of Extra Help FTEs 8-30-13									1.11
Auditor-Controller (100-10250)									
Auditor-Controller	Account Clerk - Entry/Journey	2,807	3,762	12403	6	6	6	6	6
Auditor-Controller	Account Clerk - Senior	3,250	3,950	12404	3	3	3	3	3
Auditor-Controller	Accountant/Auditor I/II	4,053	5,703	14625	11	11	11	11	11
Auditor-Controller	Accountant-Auditor - Senior	5,431	6,602	14622	4	4	4	4	4
Auditor-Controller	Accounting Technician	3,676	4,468	12406	7	7	7	7	7
Auditor-Controller	Administrative and Fiscal Operations Manager	6,916	8,405	14704	1	1	1	1	1
Auditor-Controller	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
Auditor-Controller	Assistant Auditor-Controller	9,996	12,151	19852	1	1	1	1	1
Auditor-Controller	Auditor-Controller	11,343	13,789	19503	1	1	1	1	1
Auditor-Controller	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Auditor-Controller	Managing Accountant-Auditor	7,871	9,566	11715	4	4	4	4	4
Auditor-Controller	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Auditor-Controller	Technology Solutions Analyst - Senior	6,128	7,449	15722	2	2	2	2	1
Department Total Allocated Positions					43	43	43	43	42
Number of Funded Positions Recommended								40	39
Department Total Number of Positions Filled 8-30-13									35
Department Total Number of Extra Help FTEs 8-30-13									0.24

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Child Support Services (100-21720)									
Child Support Services	Account Clerk - Entry/Journey	2,807	3,762	12403	4	4	4	4	4
Child Support Services	Account Clerk - Senior	3,250	3,950	12404	3	3	3	3	3
Child Support Services	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Child Support Services	Administrative Clerk - Entry/Journey	2,488	3,334	12203	7	7	7	7	7
Child Support Services	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1
Child Support Services	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Child Support Services	Administrative Technician	3,762	4,573	14915	2	2	2	2	2
Child Support Services	Assistant Director of Child Support Services	7,871	9,566	19869	1	1	1	1	1
Child Support Services	Child Support Attorney I/II/III/IV	6,435	10,753	14130	2	2	2	2	2
Child Support Services	Child Support Attorney - Senior	9,289	11,291	14127	1	1	1	1	1
Child Support Services	Child Support Attorney - Supervising	10,504	12,768	14128	1	1	1	1	1
Child Support Services	Child Support Program Manager	6,016	7,313	14331	1	1	1	1	1
Child Support Services	Child Support Specialist I/II	3,175	4,255	12705	26	26	26	26	29
Child Support Services	Child Support Specialist - Senior	3,860	4,692	12706	3	3	3	3	3
Child Support Services	Child Support Supervisor	4,255	5,172	12710	3	3	3	3	3
Child Support Services	Director of Child Support Services	11,033	13,411	19866	1	1	1	1	1
Child Support Services	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Child Support Services	Paralegal I/II	3,501	4,692	15422	3	3	3	3	0
Child Support Services	Staff Services Analyst I/II	4,573	6,128	14710	2	2	2	2	2
Child Support Services	Technology Solutions Analyst - Senior	6,128	7,449	15722	1	1	1	1	1
Department Total Allocated Positions					65	65	65	65	65
Number of Funded Positions Recommended								44	45
Department Total Number of Positions Filled 8-30-13									40
Department Total Number of Extra Help FTEs 8-30-13									0.54
Community Development Resource Agency (100-22240)									
Administration	Account Clerk - Entry/Journey	2,807	3,762	12403	1	1	0	1	1
Administration	Account Clerk - Senior	3,250	3,950	12404	0	0	0	0	1
Administration	Accountant-Auditor I/II	4,053	5,703	14625	1	1	1	1	1
Administration	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Administration	Administrative and Fiscal Operations Manager	6,916	8,405	14704	1	1	1	1	1
Administration	Administrative Clerk - Entry/Journey	2,488	3,334	12203	2	2	2	2	7
Administration	Administrative Clerk - Senior	3,024	3,676	12204	0	0	0	0	1
Administration	Administrative Secretary	3,412	4,148	12308	1	1	1	1	3
Administration	Administrative Services Officer	5,448	6,618	14702	1	0	0	0	0
Administration	Administrative Services Officer - Senior	6,138	7,460	14703	0	1	1	1	1
Administration	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Administration	Assistant Director of CDRA	10,095	12,269	11744	1	1	1	1	1
Administration	Board/Commission Clerk	3,095	3,762	12311	0	1	1	1	0
Administration	Board/Commission Clerk - Senior	3,412	4,148	12324	0	1	1	1	2
Administration	Board/Commission Clerk - Supervising	3,762	4,573	11718	0	0	0	0	1
Administration	CDRA Director	12,560	15,264	19882	1	1	1	1	1
Administration	Community Development Tech-Asst/Assoc	3,860	5,172	11720	7	7	7	7	9
Administration	Community Development Tech-Senior (PT)	4,692	5,703	11724	1	1	1	1	1
Administration	Community Development Tech-Senior	4,692	5,703	11724	4	4	4	4	6
Administration	Community Development Tech-Supervising	5,172	6,287	11725	1	1	1	1	1
Administration	Counter Services Manager	6,128	7,449	11316	1	1	1	1	1
Administration	Environmental Coordinator	6,756	8,213	11318	1	1	1	1	1
Administration	Executive Secretary	3,762	4,573	12321	1	1	1	1	3
Administration	Geographic Information Systems Analyst I/II	5,294	7,094	14869	2	2	2	2	2
Administration	Geographic Information Systems Tech I/II	4,053	5,431	14866	1	1	1	1	1
Administration	Geographic Information Systems Tech - Senior	5,042	6,128	14867	1	1	1	1	1
Administration	Information Technology Supervisor	7,488	9,102	19864	1	1	1	1	1
Administration	Principal Planner	7,488	9,102	14224	1	1	1	1	1
Administration	Secretary Entry-Journey	2,546	3,412	12303	1	1	1	1	0
Administration	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Administration	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Administration	Technology Solutions Analyst - Senior	6,128	7,449	15722	2	2	2	2	2
Subtotal Allocated Positions					38	40	39	40	55
Number of Funded Positions Recommended								28	29
Number of Positions Filled 8-30-13									27
Number of Extra Help FTEs 8-30-13									1.16
Community Development Resource Agency (100-22220)									
Building Inspection	Administrative Clerk - Entry/Journey	2,488	3,334	12203	3	3	3	3	0
Building Inspection	Assistant Chief Building Official	7,341	8,925	19859	1	1	1	1	1
Building Inspection	Building Division Manager	6,647	8,079	11713	1	1	1	1	1
Building Inspection	Building Inspector I/II	4,802	6,128	14821	18	18	18	18	18
Building Inspection	Building Inspector - Senior	5,703	6,932	13549	5	5	5	5	5
Building Inspection	Building Inspector - Supervising	6,287	7,642	13550	2	2	2	2	2
Building Inspection	Chief Building Official	8,958	10,889	19945	1	1	1	1	1
Building Inspection	Code Enforcement Officer I/II	4,255	5,703	14824	3	3	3	3	3

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Building Inspection	Code Enforcement Officer - Supervising	5,294	6,435	13537	1	1	1	1	1
Building Inspection	Community Development Tech - Asst/Assoc	3,860	5,172	11720	2	2	2	2	1
Building Inspection	Community Development Tech - Senior	4,692	5,703	11724	1	1	1	1	0
Building Inspection	Executive Secretary	3,762	4,573	12321	1	1	1	1	0
	Subtotal Allocated Positions				39	39	39	39	33
	Number of Funded Positions Recommended							20	19
	Number of Positions Filled 8-30-13								18
	Number of Extra Help FTEs 8-30-13								1.02
Community Development Resource Agency (100-11400)									
Engineering & Surveying	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	0
Engineering & Surveying	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	0
Engineering & Surveying	Assistant Director - Engineering & Surveying	8,869	10,781	11730	1	0	0	0	0
Engineering & Surveying	Civil Engineer - Associate	6,756	8,213	14203	6	6	6	6	6
Engineering & Surveying	Civil Engineer - Senior	7,821	9,507	13517	4	4	4	4	4
Engineering & Surveying	County Surveyor	8,192	9,956	11738	1	1	1	1	1
Engineering & Surveying	Director of Engineering and Surveying	9,989	12,140	17110	1	0	0	0	0
Engineering & Surveying	Deputy Director of Engineering and Surveying	9,324	11,329	11748	0	1*	1	1	1
Engineering & Surveying	Engineer/ Engineer - Junior/Assistant	5,042	7,094	14202	10	10	10	10	10
Engineering & Surveying	Engineering Manager	8,694	10,568	19876	2	2	2	2	2
Engineering & Surveying	Engineering Technician I/II	4,053	5,703	15576	10	10	10	10	10
Engineering & Surveying	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Engineering & Surveying	Surveyor - Assistant	5,836	7,094	14207	3	3	3	3	3
Engineering & Surveying	Surveyor - Associate	6,756	8,213	14204	4	4	4	4	4
	Subtotal Allocated Positions				45	44	44	44	42
	Number of Funded Positions Recommended							24.5	24.5
	Number of Positions Filled 8-30-13								22
	Number of Extra Help FTEs 8-30-13								0
	* Ordinance 56899-B, 10-9-12								
Community Development Resource Agency (100-22330)									
Planning	Administrative Clerk - Entry/Journey	2,488	3,334	12203	2	2	2	2	0
Planning	Board/Commission Clerk	3,095	3,762	12311	1	0	0	0	0
Planning	Board/Commission Clerk - Senior	3,412	4,148	12324	2	1	1	1	0
Planning	Board/Commission Clerk - Supervising	3,762	4,573	11718	1	1	1	1	0
Planning	Community Development Tech - Asst/Assoc	3,860	5,172	11720	1	1	1	1	0
Planning	Community Development Tech - Senior	4,692	5,703	11724	1	1	1	1	0
Planning	Deputy Director of Planning	9,138	11,109	13535	2	2	2	2	2
Planning	Executive Secretary	3,762	4,573	12321	1	1	1	1	0
Planning	Housing Program Coordinator	6,916	8,405	14788	1	0*	0	0	0
Planning	Housing Specialist	6,435	7,821	11747	0	1**	1	1	1
Planning	Management Analyst I/II/Senior	5,339	7,840	13573	0	0	1	1	0
Planning	Planner - Assistant/Associate	4,802	6,602	14222	8	6	6	6	6
Planning	Planner - Senior	6,128	7,449	14223	10	12	12	12	12
Planning	Planner - Supervising	6,756	8,213	14225	4	4	4	4	4
Planning	Principal Planner	7,488	9,102	14224	3	3	3	3	3
	Subtotal Allocated Positions				37	35	36	36	28
	Number of Funded Positions Recommended							17	17
	Number of Positions Filled 8-30-13								16
	Number of Extra Help FTEs 8-30-13								0.18
	* Ordinance 5663-B, 1-24-12								
	** Ordinance 5669-B, 2-28-12								
Agency Total Allocated Positions					159	158	158	159	158
Number of Funded Positions Recommended								89.5	89.5
Department Total Number of Positions Filled 8-30-13									83
Department Total Number of Extra Help FTEs 8-30-13									2.36
County Clerk-Recorder (100-22300)									
County Clerk-Recorder	Accountant-Auditor I/II	4,053	5,703	14625	0	0	1	1	0
County Clerk-Recorder	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
County Clerk-Recorder	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
County Clerk-Recorder	Administrative Technician	3,762	4,573	14915	3	3	2	2	3
County Clerk-Recorder	Assistant County Clerk	8,438	10,260	19843	1	1	1	1	1
County Clerk-Recorder	Assistant Registrar/Recorder	8,438	10,260	19808	1	1	1	1	1
County Clerk-Recorder	County Clerk-Recorder-Microfilm Supervisor	11,343	13,789	19505	1	1	1	1	1
County Clerk-Recorder	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
County Clerk-Recorder	Geographic Information Systems Technician I/II	4,053	5,431	14866	1	1	2	2	1
County Clerk-Recorder	Information Technology Supervisor	7,488	9,102	19864	1	1	1	1	1
County Clerk-Recorder	Information Technology Technician I/II	4,148	5,559	15704	1	1	1	1	1
County Clerk-Recorder	Information Technology Technician - Senior	5,042	6,128	15708	1	1	1	1	1
County Clerk-Recorder	Recording - Elections Manager	6,984	8,490	13451	2	2	3	3	3
County Clerk-Recorder	Recorder/Elections Specialist	3,501	4,255	12562	1	1	6	3	1
County Clerk-Recorder	Recorder/Elections Supervisor	3,950	4,802	13402	4	4	4	4	4

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
County Clerk-Recorder	Recorder/Elections Supervisor - Senior	4,355	5,294	13405	4	4	3	3	3
County Clerk-Recorder	Recorder/Elections Technician - Entry/Journey	3,095	4,148	12561	26	26	21	24	26
County Clerk-Recorder	Recorder/Elections Technician - Senior	3,583	4,355	12565	11	11	11	11	11
County Clerk-Recorder	Technology Solutions Analyst I/II	5,042	6,756	15711	2	2	2	2	2
County Clerk-Recorder	Technology Solutions Analyst - Senior	6,128	7,449	15722	2	2	1	1	2
Department Total Allocated Positions					65	65	65	65	65
Number of Funded Positions Recommended								56	56
Department Total Number of Positions Filled 8-30-13									45
Department Total Number of Extra Help FTEs 8-30-13									6.50
County Counsel (100-10450)									
County Counsel	Accountant-Auditor I/II	4,053	5,703	14625	1	1	0	0	0
County Counsel	Administrative Clerk - Senior	3,024	3,676	12204	1	1	0	0	0
County Counsel	Administrative Legal Clerk - Entry/Journey	2,743	3,676	12352	0	0	1	1	1
County Counsel	Administrative Services Officer	5,448	6,618	14702	0	0	1	1	1
County Counsel	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
County Counsel	Chief Deputy County Counsel	11,837	14,387	19810	1	1	1	1	1
County Counsel	County Counsel	14,433	17,545	19909	1	1	1	1	1
County Counsel	Deputy County Counsel I/II/III/IV	6,779	11,329	19831	8	8	8	8	8
County Counsel	Deputy County Counsel - Senior	9,799	11,910	19811	3	3	3	3	3
County Counsel	Deputy County Counsel - Supervising	10,504	12,768	19828	3	3	3	3	3
County Counsel	Legal Secretary - Entry/Journey	3,024	4,053	12306	4	4	4	4	4
County Counsel	Legal Secretary - Senior	3,676	4,468	12307	2	2	2	2	2
County Counsel	Secretary to County Counsel	3,854	4,684	12331	1	1	1	1	1
Department Total Allocated Positions					26	26	26	26	26
Number of Funded Positions Recommended								22	22.5
Department Total Number of Positions Filled 8-30-13									20
Department Total Number of Extra Help FTEs 8-30-13									0.04
County Executive Office (100-10040)									
Administration	Account Clerk Entry/Journey	2,807	3,762	12403	1	1	1	1	1
Administration	Accountant-Auditor I/II	4,053	5,703	14625	1	1	1	1	1
Administration	Accountant-Auditor Senior	5,431	6,602	14622	1	1	1	1	1
Administration	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Administration	Administrative and Fiscal Operations Manager	6,916	8,405	14704	1	1	1	1	1
Administration	Administrative Secretary	3,412	4,148	12308	2	2	2	2	2
Administration	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Administration	Administrative Technician	3,762	4,573	14915	3	3	2	2	2
Administration	Assistant County Executive Officer	11,038	13,421	19805	1	0	0	0	0
Administration	Budget Analyst	6,138	7,460	14700	1	1	1	1	1
Administration	Chief Assistant County Executive Officer	16,273	19,779	11714	0	1	1	1	1
Administration	County Executive Officer	17,094	20,777	19912	1	1	1	1	1
Administration	Executive Assistant to CEO	4,152	5,046	11711	1	0	0	0	0
Administration	Executive Assistant	4,152	5,046	11711	0	1	1	1	1
Administration	Executive Secretary	3,762	4,573	12321	2	2	2	2	2
Administration	Finance & Budget Operations Manager	9,230	11,220	19817	1	1	1	1	1
Administration	Management Analyst I/II/Senior	5,339	7,840	13573	10	10	10	10	10
Administration	Principal Management Analyst	8,029	9,759	19885	4	4	4	4	4
Administration	Staff Services Analyst I/II	4,573	6,128	14710	0	0	1	1	1
Subtotal Allocated Positions					32	32	32	32	32
Number of Funded Positions Recommended								28	28
Number of Positions Filled 8-30-13									23
Number of Extra Help FTEs 8-30-13									0.33

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
County Executive Office - Board of Supervisors (100-10010)									
Board of Supervisors	Administrative Aide I/II	5,165	6,921	19801	2	2 *	2	2	2
Board of Supervisors	Administrative Aide Senior	6,451	7,840	19803	0	0	0	0	1
Board of Supervisors	Administrative Secretary	3,412	4,148	12308	3	2 *	2	2	2
Board of Supervisors	Executive Assistant	4,152	5,046	11711	0	1	1	1	1
Board of Supervisors	Executive Secretary	3,762	4,573	12321	0	0	0	0	1
Board of Supervisors	Principal Management Analyst	8,029	9,759	19885	1	1 *	1	1	1
Board of Supervisors	Public Information Assistant	5,339	6,491	14922	0	0	0	0	2
Board of Supervisors	Public Information Officer	7,053	8,577	19832	0	0	0	0	1
Board of Supervisors	Supervisor	0	2,500	19501	5	5	5	5	5
	Subtotal Allocated Positions				11	11	11	11	16
	Number of Funded Positions Recommended							11	15
	Number of Positions Filled 8-30-13								11
	Number of Extra Help FTEs 8-30-13								1.15
County Executive Office - Clerk of the Board of Supervisors (100-10020)									
Clerk of the Board	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
Clerk of the Board	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Clerk of the Board	Board/Commission Clerk - Senior	3,412	4,148	12324	2	2	2	2	2
Clerk of the Board	Board/Commission Clerk - Snr (Part Time) 50%	3,412	4,148	12324	1	1	1	1	1
Clerk of the Board	Board/Commission Clerk - Supervising	3,762	4,573	11718	1	1	1	1	1
Clerk of the Board	Clerk of the Board of Supervisors	6,451	7,840	19812	1	1	1	1	1
	Subtotal Allocated Positions				7	7	7	7	7
	Number of Funded Positions Recommended							6	6
	Number of Positions Filled 8-30-13								6
	Number of Extra Help FTEs 8-30-13								0
County Executive Office (100-11120)									
Economic Development	Director of Economic Development	8,029	9,759	19924	1	1	1	1	1
Economic Development	Economic Development Specialist Senior	5,836	7,094	15594	1	1	1	0	0
Economic Development	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Economic Development	Film Office Program Manager	5,694	6,921	11751	0	0 *	0	0	1
Economic Development	Principal Management Analyst	8,029	9,759	19885	0	0	1	1	1
	Subtotal Allocated Positions				3	3	4	3	4
	Number of Funded Positions Recommended							3	4
	Number of Positions Filled 8-30-13								4
	Number of Extra Help FTEs 8-30-13								0.77
	* Ordinance 5717-B, 7-9-13								
County Executive Office Emergency Services & Community Outreach (100-22310)									
Emergency Svcs & Comm Outreach	Administrative Aide Senior	6,451	7,840	19803	1	1	1	1	0
Emergency Svcs & Comm Outreach	Administrative Secretary	3,412	4,148	12308	1	0	0	0	0
Emergency Svcs & Comm Outreach	Assistant Director of Emergency Services	8,438	10,260	19815	1	1	1	1	1
Emergency Svcs & Comm Outreach	Emergency Services Program Manager	6,848	8,325	19822	1	1	1	1	1
Emergency Svcs & Comm Outreach	Emergency Services Specialist I/II	3,762	5,042	11732	0	1	1	1	1
Emergency Svcs & Comm Outreach	Emergency Services Specialist-Senior	4,802	5,836	15714	1	1	1	1	1
Emergency Svcs & Comm Outreach	Executive Secretary	3,762	4,573	12321	1	1	1	1	0
Emergency Svcs & Comm Outreach	Management Analyst Senior	6,451	7,840	13573	1	1	1	1	1
Emergency Svcs & Comm Outreach	Public Information Assistant	5,339	6,491	14922	2	2	2	2	0
Emergency Svcs & Comm Outreach	Public Information Officer	7,053	8,577	19832	1	1	1	1	0
	Subtotal Allocated Positions				10	10	10	10	5
	Number of Funded Positions Recommended							8	4
	Number of Positions Filled 8-30-13								8
	Number of Extra Help FTEs 8-30-13								0
County Executive Office (100-12000)									
Organizational Development	Administrative Secretary	3,412	4,148	12308	0	0	1	0	0
Organizational Development	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Organizational Development	Secretary - Entry/Journey	2,546	3,412	12303	1	1	0	1	1
Organizational Development	Training & Organizational Dev Analyst I/II	5,339	7,098	14749	1	1	1	1	1
Organizational Development	Training & Organizational Dev Analyst - Senior	6,451	7,840	14753	1	1	1	1	1
	Subtotal Allocated Positions				4	4	4	4	4
	Number of Funded Positions Recommended							3	3
	Number of Positions Filled 8-30-13								3
	Number of Extra Help FTEs 8-30-13								0
County Executive Office 270800-09800 Risk Management - General Liability									
Risk Management - Gen Liability	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Risk Management - Gen Liability	Assistant Risk Manager	8,029	9,759	14759	1	1	1	1	1
Risk Management - Gen Liability	Deputy County Executive Officer	9,799	11,910	19857	1	1	1	1	1
Risk Management - Gen Liability	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Risk Management - Gen Liability	Management Analyst I/II	5,339	7,098	14760	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Risk Management - Gen Liability	Risk Management Administrator	6,451	7,840	19836	1	1	1	1	1
Risk Management - Gen Liability	Risk Management Investigator	6,451	7,840	14754	1	1	1	1	1
	Subtotal Allocated Positions				7	7	7	7	7
	Number of Funded Positions Recommended							7	7
	Number of Positions Filled 8-30-13								7
	Number of Extra Help FTEs 8-30-13								0
County Executive Office 270810-09810 Risk Management - Workers Compensation									
Risk Management - Workers Comp	Administrative Technician	3,762	4,573	14915	2	2	2	2	2
Risk Management - Workers Comp	ADA/Leave Coordinator	6,451	7,840	15725	1	1	1	1	1
Risk Management - Workers Comp	Risk Management Administrator	6,451	7,840	19836	1	1	1	1	1
Risk Management - Workers Comp	Safety Officer	6,138	7,460	14752	1	1	1	1	1
	Subtotal Allocated Positions				5	5	5	5	5
	Number of Funded Positions Recommended							5	5
	Number of Positions Filled 8-30-13								5
	Number of Extra Help FTEs 8-30-13								0
Department Total Allocated Positions					79	79	80	79	80
Number of Funded Positions Recommended								71	72
Department Total Number of Positions Filled 8-30-13									67
Department Total Number of Extra Help FTEs 8-30-13									2.25
District Attorney (110-21710)									
District Attorney	Account Clerk - Senior	3,250	3,950	12404	1	1	1	1	1
District Attorney	Administrative Clerk - Entry/Journey	2,488	3,334	12203	8	8	8	8	7
District Attorney	Administrative Clerk - Senior	3,024	3,676	12204	2	2	2	2	3
District Attorney	Administrative Legal Clerk - Entry/Journey	2,743	3,676	12352	4	4	4	4	4
District Attorney	Administrative Legal Clerk - Senior	3,334	4,053	12354	3	3	3	3	3
District Attorney	Administrative Legal Supervisor	3,860	4,692	12325	1	1	1	1	1
District Attorney	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
District Attorney	Administrative Technician	3,762	4,573	14915	2	2	2	2	2
District Attorney	Assistant District Attorney	11,717	14,246	19806	1	1	1	1	1
District Attorney	Claims Specialist I/II	3,175	4,255	12856	2	2	2	2	2
District Attorney	Claims Specialist - Senior	3,860	4,692	12857	1	1	1	1	1
District Attorney	Community Service Officer I/II	3,250	4,355	16610	2	2	2	2	2
District Attorney	Deputy District Attorney I/II/III/IV	6,435	10,753	14123	32	32	32	32	32
District Attorney	Deputy District Attorney - Senior	9,289	11,291	14122	5	4	4	4	4
District Attorney	Deputy District Attorney - Supervising	10,504	12,768	19875	5	6	6	6	6
District Attorney	District Attorney	13,383	16,267	19506	1	1	1	1	1
District Attorney	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
District Attorney	Investigative Assistant	4,053	4,926	15430	1	1	1	1	1
District Attorney	Investigator - Chief District Attorney	7,779	9,618	13831*	1	1**	1	1	1
District Attorney	Investigator-District Attorney	6,419	7,787	16103*	9	9**	9	9	9
District Attorney	Investigator - Supervising District Attorney	6,893	8,522	13833*	1	1	1	1	1
District Attorney	Investigator-Welfare Fraud/Child Support	6,419	7,787	16625*	1	1	1	1	1
District Attorney	Legal Secretary - Entry/Journey	3,024	4,053	12306	26	26	26	26	26
District Attorney	Legal Secretary - Senior	3,676	4,468	12307	5	5	5	5	5
District Attorney	Secretary - Entry/Journey	2,546	3,412	12303	1	1	1	1	1
District Attorney	Technology Solutions Analyst I/II	5,042	6,756	15711	2	2	2	2	2
District Attorney	Victim-Witness Advocate I/II	3,175	4,255	12851	4	4	4	4	4
District Attorney	Victim-Witness Advocate - Senior	3,860	4,692	12852	1	1	1	1	1
District Attorney	Victim-Witness Supervisor	4,255	5,172	13404	1	1	1	1	1
Department Total Allocated Positions					125	125	125	125	125
Number of Funded Positions Recommended								108	108
Department Total Number of Positions Filled 8-30-13									102
Department Total Number of Extra Help FTEs 8-30-13									0.36
* Salaries updated per Measure F Ord 5700-B, 2-26-13									
** Salaries updated per Measure F Ord 5707-B, 5-7-13									
Facility Services (100-11250)									
Administration	Account Clerk - Entry/Journey	2,807	3,762	12403	2	2	2	2	2
Administration	Accountant-Auditor I/II	4,053	5,703	14625	2	2	2	2	2
Administration	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Administration	Administrative Services Manager	7,871	9,566	19807	1	1	1	1	1
Administration	Administrative Services Officer	5,448	6,618	14702	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Administration	Administrative Services Officer Senior	6,138	7,460	14703	1	1	1	1	1
Administration	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Administration	Assistant Director of Facility Services	10,194	12,390	19851	1	1	1	1	1
Administration	Director of Facility Services	11,255	13,681	19917	1	1	1	1	1
Administration	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Administration	Secretary Entry/Journey	2,546	3,412	12303	1	1	1	1	1
Administration	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
	Subtotal Allocated Positions				14	14	14	14	14
	Number of Funded Positions Recommended							14	14
	Number of Positions Filled 8-30-13								13
	Number of Extra Help FTEs 8-30-13								0
Facility Services (100-10650)									
Building Maintenance	Administrative Dispatcher	3,334	4,053	12506	1	1	1	1	1
Building Maintenance	Assistant Building Maintenance Superintendent	5,836	7,094	13553	1	1	1	1	1
Building Maintenance	Building Crafts Mechanic - Senior	4,355	5,294	11413	15	15	15	15	15
Building Maintenance	Building Crafts Mechanic - Supervising	4,802	5,836	13115	4	4	4	4	2
Building Maintenance	Building Crafts Mechanic - Supervising Senior	5,431	6,602	13113	0	0	0	0	2
Building Maintenance	Building Maintenance Superintendent	7,488	9,102	13114	1	1	1	1	1
Building Maintenance	Custodian I/II	2,488	3,334	11101	32	32	32	32	32
Building Maintenance	Custodian - Senior	3,024	3,676	11104	5	5	5	5	5
Building Maintenance	Custodian - Supervising	3,334	4,053	11102	5	5	5	5	5
Building Maintenance	Fire Application Technician	5,042	6,128	11736	1	1	1	1	1
Building Maintenance	Maintenance Worker/Building Crafts Mechanic	3,334	4,802	11411	10	10	10	10	10
Building Maintenance	Refrigeration & Air Conditioning Mechanic - Senior	4,692	5,703	1416	1	1	1	1	1
Building Maintenance	Storekeeper - Senior	3,334	4,053	12811	1	1	1	1	1
	Subtotal Allocated Positions				77	77	77	77	77
	Number of Funded Positions Recommended							51	51
	Number of Positions Filled 8-30-13								46
	Number of Extra Help FTEs 8-30-13								1.02
Facility Services (140-10780)									
Capital Improvements	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Capital Improvements	Architect	6,602	8,024	14212	4	4	4	4	4
Capital Improvements	Architect - Senior	7,278	8,847	14213	2	2	2	2	2
Capital Improvements	Capital Improvements Manager	8,355	10,156	13545	1	1	1	1	1
Capital Improvements	Dep Dir of Facility Services - Capital Facilities	8,869	10,781	11735	1	1	1	1	1
Capital Improvements	Engineering Technician I/II	4,053	5,703	15576	2	2	2	2	2
Capital Improvements	Project Manager I/II	4,692	6,287	14793	2	2	2	2	2
Capital Improvements	Project Manager - Senior	5,703	6,932	14794	4	4	4	3	3
	Subtotal Allocated Positions				17	17	17	16	16
	Number of Funded Positions Recommended							12	12
	Number of Positions Filled 8-30-13								9
	Number of Extra Help FTEs 8-30-13								0
Facility Services (220600-06200)									
Dewitt Development	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Dewitt Development	Architect	6,602	8,024	14212	1	1	1	1	1
Dewitt Development	Project Manager I/II	4,692	6,287	14793	1	1	2	1	1
Dewitt Development	Project Manager - Senior	5,703	6,932	14794	2	2	2	3	3
Dewitt Development	Property Manager	7,126	8,661	13522	1	1	1	1	1
	Subtotal Allocated Positions				6	6	7	7	7
	Number of Funded Positions Recommended							7	7
	Number of Positions Filled 8-30-13								6
	Number of Extra Help FTEs 8-30-13								0
Facility Services (100-74250)									
Parks & Grounds	Dep Dir of Facility Svcs - Parks, Property & Museums	8,438	10,260	19863	1	1	1	1	1
Parks & Grounds	Maintenance Worker/Parks & Grounds Worker	3,334	4,255	11462	15	15	15	15	15
Parks & Grounds	Parks Administrator	7,951	9,663	13582	1	1	1	1	1
Parks & Grounds	Parks and Grounds Superintendent	5,431	6,602	13583	1	1	1	1	1
Parks & Grounds	Parks & Grounds Worker - Senior	3,860	4,692	11404	3	3	3	3	3
Parks & Grounds	Parks & Grounds Worker - Senior Supervising	4,692	5,703	13108	2	2	2	2	2
Parks & Grounds	Parks & Grounds Worker - Supervising	4,255	5,172	11465	4	4	4	4	4
Parks & Grounds	Planner - Assistant/Associate	4,802	6,602	14222	1	1	1	1	1
Parks & Grounds	Planner - Senior	6,128	7,449	14223	1	1	1	1	1
Parks & Grounds	Secretary - Entry/Journey	2,546	3,412	12303	1	1	1	1	1
	Subtotal Allocated Positions				30	30	30	30	30
	Number of Funded Positions Recommended							25	25
	Number of Positions Filled 8-30-13								25
	Number of Extra Help FTEs 8-30-13								1.38
Facility Services (100-74300)									
Museums	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1

FY 2013-14 Final Budget

Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Museums	Exhibit Preparator	3,024	3,676	15412	1	1	1	1	1
Museums	Museums Administrator	7,053	8,577	19931	1	1	1	1	1
Museums	Museum Curator	3,334	4,053	14780	3	3	3	3	3
Museums	Museum Program Manager	4,982	6,053	13585	1	1	1	1	1
	Subtotal Allocated Positions				7	7	7	7	7
	Number of Funded Positions Recommended							6	6
	Number of Positions Filled 8-30-13								5
	Number of Extra Help FTEs 8-30-13								1.51
Facility Services (260800-06280)									
Environmental Utilities	Administrative Clerk - Senior	3,024	3,676	12204	2	2	2	2	2
Environmental Utilities	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Environmental Utilities	Civil Engineer - Associate	6,756	8,213	14203	5	5	5	5	5
Environmental Utilities	Civil Engineer - Senior	7,821	9,507	13517	3	3	3	3	3
Environmental Utilities	Deputy Dir-Environmental Engineering & Utilities	9,324	11,329	19865	1	1	1	1	1
Environmental Utilities	Engineer/Engineer - Junior/Assistant	5,042	7,094	14202	1	1	1	1	1
Environmental Utilities	Engineering Technician I/II	4,053	5,703	15576	4	4	4	4	4
Environmental Utilities	Environmental Engineering Program Mgr	8,694	10,568	14785	2	2	2	2	2
Environmental Utilities	Environmental Resource Specialist	5,703	6,932	14540	2	2	2	2	2
Environmental Utilities	Geographic Information Systems Technician - Senior	5,042	6,128	14867	1	1	1	1	1
Environmental Utilities	Laboratory Technician - Senior	4,573	5,559	11304	2	2	2	2	2
Environmental Utilities	Maintenance Worker/Utility Service Worker	3,334	4,802	11307	16	16	16	16	16
Environmental Utilities	Planner - Senior	6,128	7,449	14223	1	1	1	1	1
Environmental Utilities	Project Manager - Senior	5,703	6,932	14794	1	1	1	1	1
Environmental Utilities	Secretary - Entry/Journey	2,546	3,412	12303	2	2	2	2	2
Environmental Utilities	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Environmental Utilities	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Environmental Utilities	Utility Operations Supervisor	5,431	6,602	13102	1	1	1	1	1
Environmental Utilities	Utility Program Manager	7,871	9,566	13519	1	1	1	1	1
Environmental Utilities	Utility Service Worker - Senior	4,468	5,431	11301	5	5	5	5	5
Environmental Utilities	Utility Service Worker - Supervising	4,926	5,988	13103	2	2	2	2	2
Environmental Utilities	Waste Disposal Site Attendant	3,095	3,762	11455	7	7	7	7	7
Environmental Utilities	Waste Disposal Site Attendant - Senior	3,412	4,148	11456	1	1	1	1	1
Environmental Utilities	Waste Disposal Site Supervisor	3,762	4,573	13106	1	1	1	1	1
Environmental Utilities	Wastewater Laboratory Technician	4,053	4,926	11312	1	1	1	1	1
Environmental Utilities	Wastewater Plant Operator Trainee/Grade I/II/III	3,583	5,431	11306	6	6	6	6	6
Environmental Utilities	Wastewater Plant Operator- Supervising	4,926	5,988	11309	1	1	1	1	1
	Subtotal Allocated Positions				72	72	72	72	72
	Number of Funded Positions Recommended							68	68
	Number of Positions Filled 8-30-13								58
	Number of Extra Help FTEs 8-30-13								0.64
Department Total Allocated Positions					223	223	224	223	223
Number of Funded Positions Recommended								183	183
Department Total Number of Positions Filled 8-30-13									162
Department Total Number of Extra Help FTEs 8-30-13									4.55
Farm Advisor (100-64100)									
Farm Advisor	Administrative Clerk - Senior	3,024	3,676	12204	2	2	2	2	2
Farm Advisor	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Department Total Allocated Positions					3	3	3	3	3
Number of Funded Positions Recommended								3	3
Department Total Number of Positions Filled 8-30-13									3
Department Total Number of Extra Help FTEs 8-30-13									0.76

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Health & Human Services (100-42000)									
Administration	Account Clerk - Entry/Journey	2,807	3,762	12403	7	22	21	21	21
Administration	Account Clerk - Senior	3,250	3,950	12404	3	9	9	9	9
Administration	Accountant-Auditor I/II	4,053	5,703	14625	1	8	8	8	8
Administration	Accountant-Auditor - Senior	5,431	6,602	14622	1	1	1	1	1
Administration	Accounting Technician	3,676	4,468	12406	1	5	5	5	5
Administration	Administrative and Fiscal Operations Manager	6,916	8,405	14704	2	4	4	4	4
Administration	Administrative Clerk - Entry/Journey	2,488	3,334	12203	2	2	2	2	2
Administration	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1
Administration	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Administration	Administrative Services Officer	5,448	6,618	14702	1	1	1	1	1
Administration	Administrative Technician	3,762	4,573	14915	3	3	3	3	3
Administration	Assistant Director of Health & Human Services	11,152	13,553	19816	1	1	1	1	1
Administration	Client Services Program Manager	7,341	8,925	13645	2	2	2	2	2
Administration	Collection Agent I/II	3,095	4,148	14881	0	1	1	1	1
Administration	Collection Agent - Senior	3,950	4,802	14883	0	1	1	1	1
Administration	Dir of Administrative Svcs - Health & Human Svcs	9,230	11,220	19849	1	1	1	1	1
Administration	Dir of Health & Human Svcs/County Health Officer	16,756	20,370	19926	1	1 *	1	1	1
Administration	Director of Health & Human Svcs	12,808	15,572	19925	0	0 *	0	0	1
Administration	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Administration	Health Officer	13,740	16,701	19824	0	0 **	0	0	1
Administration	Information Technology Analyst I/II	5,559	7,449	15716	3	0	0	0	0
Administration	Information Technology Manager	8,273	10,059	19862	1	0	0	0	0
Administration	Information Technology Supervisor	7,488	9,102	19864	2	0	0	0	0
Administration	Information Technology Technician I/II	4,148	5,559	15704	7	0	0	0	0
Administration	Personnel Analyst I/II	5,339	7,098	14762	2	2	2	2	2
Administration	Personnel Analyst - Senior	6,451	7,840	14763	1	1	1	1	1
Administration	Personnel Services Manager	7,126	8,661	14765	1	1	0	0	0
Administration	Project Manager - Senior	5,703	6,932	14794	1	1	0	0	0
Administration	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Administration	Staff Services Analyst - Senior	5,559	6,756	14711	1	1	1	1	1
Administration	Technology Solutions Analyst I/II	5,042	6,756	15711	10	0	0	0	0
Administration	Technology Solutions Analyst - Senior	6,128	7,449	15722	3	0	0	0	0
	Subtotal Allocated Positions				62	72	69	69	71
	Number of Funded Positions Recommended							61	60
	Number of Positions Filled 8-30-13								56
	Number of Extra Help FTEs 8-30-13								2.28
	* Ordinance 5718-B, 7-9-13								
	* Ordinance 5722-B, 8-20-13								
Health & Human Services (100-42930)									
Adult System of Care	Account Clerk - Entry/Journey	2,807	3,762	12403	6	0	0	0	0
Adult System of Care	Accountant-Auditor I/II	4,053	5,703	14625	2	0	0	0	0
Adult System of Care	Accounting Technician	3,676	4,468	12406	1	0	0	0	0
Adult System of Care	Administrative Clerk - Entry/Journey	2,488	3,334	12203	15	15	14	14	13
Adult System of Care	Administrative Clerk - Senior	3,024	3,676	12204	5	5	5	5	5
Adult System of Care	Administrative Secretary	3,412	4,148	12308	2	2	2	2	2
Adult System of Care	Administrative Supervisor	3,334	4,053	13401	1	1	1	1	1
Adult System of Care	Assistant Client Services Program Director	8,029	9,759	11717	1	1	1	1	1
Adult System of Care	Chief Physician	13,073	15,893	19825	1	1 **	1	1	1
Adult System of Care	Client Services Assistant I/II	3,175	4,255	16805	10	10	10	10	8
Adult System of Care	Client Services Counselor I/II/Senior	3,762	5,431	14452	31	28	22	22	22
Adult System of Care	Client Services Practitioner I/II/Senior	4,692	6,435	14465	38	38	38	38	38
Adult System of Care	Client Services Program Director	9,048	11,000	19850	1	1	1	1	1
Adult System of Care	Client Services Program Manager	7,341	8,925	13645	6	6	6	6	6
Adult System of Care	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	2	2	1	1	1
Adult System of Care	Client Services Program Supervisor	5,836	7,094	13621	12	12	12	12	12
Adult System of Care	Patient Rights Advocate	4,255	5,172	14421	1	1	1	1	1
Adult System of Care	Physician*	12,134	14,749	19838	4	4 **	4	4	4
Adult System of Care	Psychiatric Nurse I/II	4,926	6,602	14330	3	3	3	3	3
Adult System of Care	Psychiatric Nurse - Supervising	6,128	7,449	13560	3	3	2	2	2
Adult System of Care	Public Administrator Assistant	4,053	4,926	11501	1	1	1	1	1
Adult System of Care	Public Health Nurse I/II/Senior	5,172	7,449	14304	1	1	1	1	1
Adult System of Care	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
	Subtotal Allocated Positions				148	136	127	127	124
	Number of Funded Positions Recommended							108	112
	Number of Positions Filled 8-30-13								95
	Number of Extra Help FTEs 8-30-13								12.37
	* Ordinance 5712-B, 6-18-13								
	** Ordinance 5713-B, 6-18-13								

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Health & Human Services (100-42970)									
Children's System of Care	Account Clerk - Entry/Journey	2,807	3,762	12403	2	0	0	0	0
Children's System of Care	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Children's System of Care	Accountant-Auditor I/II	4,053	5,703	14625	1	0	0	0	0
Children's System of Care	Administrative & Fiscal Operations Manager	6,916	8,405	14704	1	0	0	0	0
Children's System of Care	Administrative Clerk - Entry/Journey	2,488	3,334	12203	18	16	14	14	10
Children's System of Care	Administrative Clerk - Senior	3,024	3,676	12204	13	13	12	12	11
Children's System of Care	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Children's System of Care	Administrative Supervisor	3,334	4,053	13401	3	3	3	3	3
Children's System of Care	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Children's System of Care	Assistant Client Services Program Director	8,029	9,759	11717	1	1	1	1	1
Children's System of Care	Client Services Assistant I/II	3,175	4,255	16805	41	38	32	32	27
Children's System of Care	Client Services Counselor I/II/Senior	3,762	5,431	14452	23	23	22	22	20
Children's System of Care	Client Services Practitioner I/II/Senior	4,692	6,435	14465	78	78	74	74	64
Children's System of Care	Client Services Program Director	9,048	11,000	19850	1	1	1	1	1
Children's System of Care	Client Services Program Manager	7,341	8,925	13645	5	5	5	5	5
Children's System of Care	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	6	6	5	5	5
Children's System of Care	Client Services Program Specialist - Supervising	4,692	5,703	13406	1	1	1	1	1
Children's System of Care	Client Services Program Supervisor	5,836	7,094	13621	19	19	18	18	17
Children's System of Care	Health Educator	4,573	5,559	14301	0	0	3	3	3
Children's System of Care	Information Technology Technician I/II	4,148	5,559	15704	4	0	0	0	0
Children's System of Care	Physician* (Part Time) 50%	12,134	14,749	19838	2	2	2	2	2
Children's System of Care	Psychiatric Nurse - Supervising	6,128	7,449	13560	1	1	1	1	1
	Subtotal Allocated Positions				223	209	196	196	173
	Number of Funded Positions Recommended							151	155
	Number of Positions Filled 8-30-13								138
	Number of Extra Help FTEs 8-30-13								9.26
	* Ordinance 5712-B, 6-18-13								
Health & Human Services (100-42950)									
Medical Clinics	Account Clerk - Entry/Journey	2,807	3,762	12403	3	0	0	0	0
Medical Clinics	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Medical Clinics	Accountant-Auditor I/II	4,053	5,703	14625	1	0	0	0	0
Medical Clinics	Administrative Clerk - Entry/Journey	2,488	3,334	12203	10	10	10	10	10
Medical Clinics	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1
Medical Clinics	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Medical Clinics	Administrative Supervisor	3,334	4,053	13401	1	1	1	1	1
Medical Clinics	Chief Physician	13,073	15,893	19825	1	1	1	1	1
Medical Clinics	Client Services Program Manager	7,341	8,925	13645	1	1	1	1	1
Medical Clinics	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	2	2	2	2	2
Medical Clinics	Client Services Program Supervisor	5,836	7,094	13621	0	0	1	1	1
Medical Clinics	Community Health Aide I/II or Medical Assistant	2,674	4,148	15609	3	3	2	2	2
Medical Clinics	Dental Assistant I/II	3,250	4,355	15607	4	4	1	1	1
Medical Clinics	Dentist	9,054	11,006	19630	3	3	1	1	1
Medical Clinics	Licensed Vocational Nurse	3,950	4,802	15610	1	1	1	1	1
Medical Clinics	Medical Assistant	3,412	4,148	15609	2	2	2	2	2
Medical Clinics	Midlevel Practitioner I/II/Senior	6,128	9,054	13554	5	5	4	4	4
Medical Clinics	Pharmacist	7,449	9,054	19839	1	1	1	1	1
Medical Clinics	Pharmacy Technician	3,175	3,860	15600	1	1	1	1	1
Medical Clinics	Physician*	12,134	14,749	19838	3	3	3	3	3
Medical Clinics	Public Health Nurse - Supervising	6,756	8,213	13551	0	0	1	1	1
Medical Clinics	Registered Nurse (Part Time)	4,926	5,988	14305	4	4	4	4	4
Medical Clinics	Registered Nurse - Supervising	5,431	6,602	13552	1	1	1	1	1
Medical Clinics	Utility Review/Quality Assurance Coordinator	4,926	5,988	14315	0	0	1	1	1
	Subtotal Allocated Positions				50	45	41	41	41
	Number of Funded Positions Recommended							39	39
	Number of Positions Filled 8-30-13								28
	Number of Extra Help FTEs 8-30-13								15.55
	* Ordinance 5712-B, 6-18-13								
	** Ordinance 5713-B, 6-18-13								
Health & Human Services (100-42760)									
Public Health	Account Clerk - Entry/Journey	2,807	3,762	12403	1	0	0	0	0
Public Health	Accountant-Auditor I/II	4,053	5,703	14625	1	0	0	0	0
Public Health	Accounting Technician	3,676	4,468	12406	2	0	0	0	0
Public Health	Administrative Clerk - Entry/Journey	2,488	3,334	12203	8	8	5	5	5
Public Health	Administrative Clerk - Senior	3,024	3,676	12204	3	3	3	3	3
Public Health	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Public Health	Administrative Supervisor	3,334	4,053	13401	1	1	1	1	0
Public Health	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Public Health	Assistant Client Services Program Director	8,029	9,759	11717	1	1	1	1	1
Public Health	Client Services Counselor I/II/Senior	3,762	5,431	14452	1	1	1	1	0
Public Health	Client Services Practitioner I/II/Senior	4,692	6,435	14465	2	2	2	2	1
Public Health	Client Services Practitioner I/II/Senior (Part Time)	4,692	6,435	14465	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Public Health	Client Services Program Director	9,048	11,000	19850	1	1	1	1	1
Public Health	Client Services Program Manager	7,341	8,925	13645	2	2	2	2	2
Public Health	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	10	10	6	6	5
Public Health	Client Services Program Supervisor	5,836	7,094	13621	3	3	2	2	2
Public Health	Health Educator	4,573	5,559	14301	8	8	4	4	4
Public Health	Laboratory Technician	4,053	4,926	15605	3	3	3	3	3
Public Health	Midlevel Practitioner I/II/Senior	6,128	9,054	13554	1	1	1	1	1
Public Health	Nutritionist I/II/Senior	4,255	5,988	14326	2	2	0	0	0
Public Health	Occupational Therapist I/II (Part Time)	5,172	6,932	14319	3	3	3	3	3
Public Health	Physical Therapist I/II (Part Time)	5,172	6,932	14320	2	2	2	2	2
Public Health	Physical Therapist - Senior (Part Time 50%)	6,287	7,642	15612	1	1	1	1	1
Public Health	Public Health Epidemiologist	5,294	6,435	14312	2	2	2	2	1
Public Health	Public Health Laboratory Director	7,341	8,925	11710	1	1	1	1	1
Public Health	Public Health Microbiologist	4,692	5,703	14325	2	2	2	2	3
Public Health	Public Health Microbiologist - Senior	5,172	6,287	14332	1	1	1	1	1
Public Health	Public Health Nurse I/II/Senior	5,172	7,449	14304	20	20	18	18	15
Public Health	Public Health Nurse I/II/Senior (Part Time) 50%	5,172	7,449	14304	6	4	4	4	2
Public Health	Public Health Nurse - Supervising	6,756	8,213	13551	4	4	3	3	3
Public Health	Registered Nurse Supervising	5,431	6,602	13552	1	1	1	1	1
Public Health	Utility Review/Quality Assurance Coordinator	4,926	5,988	14315	1	1	0	0	0
Public Health	Vital Statistics Technician I/II	3,095	4,148	12564	2	2	2	2	2
	Subtotal Allocated Positions				99	93	75	75	66
	Number of Funded Positions Recommended							58	58
	Number of Positions Filled 8-30-13								63
	Number of Extra Help FTEs 8-30-13								7.84
	** Ordinance 5713-B, 6-18-13								
Health & Human Services (103-53010)									
Housing Assistance	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Housing Assistance	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	1	1	1	1	1
Housing Assistance	Client Services Program Specialist Supervising	4,692	5,703	13406	1	1	1	1	1
	Subtotal Allocated Positions				3	2	2	2	2
	Number of Funded Positions Recommended							2	2
	Number of Positions Filled 8-30-13								2
	Number of Extra Help FTEs 8-30-13								0
Health & Human Services (100-22390)									
Animal Services	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Animal Services	Administrative Clerk - Entry/Journey	2,488	3,334	12203	2	2	2	2	1
Animal Services	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1
Animal Services	Administrative Dispatcher	3,334	4,053	12506	1	1	1	1	1
Animal Services	Animal Care Supervisor	3,860	4,692	16707	1	1	1	1	1
Animal Services	Animal Control Manager	7,341	8,925	11317	1	1	1	1	1
Animal Services	Animal Control Officer I/II	3,175	4,255	16702	9	9	9	9	8
Animal Services	Animal Control Officer - Supervising	4,053	4,926	13310	1	1	1	1	1
Animal Services	Animal Control Officer - Supervising Senior	4,255	5,172	13312	1	1	1	1	1
Animal Services	Kennel Attendant	3,024	3,676	16710	6	6	6	6	6
	Subtotal Allocated Positions				24	23	23	23	21
	Number of Funded Positions Recommended							19	19
	Number of Positions Filled 8-30-13								17
	Number of Extra Help FTEs 8-30-13								1.01
Health & Human Services (100-42820)									
Environmental Health	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Environmental Health	Administrative Clerk - Entry/Journey	2,488	3,334	12203	3	3	2	2	2
Environmental Health	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Environmental Health	Client Services Program Director	9,048	11,000	19850	1	1	1	1	1
Environmental Health	Client Services Program Manager	7,341	8,925	13645	0	0	1	1	1
Environmental Health	Client Services Program Supervisor	5,836	7,094	13621	1	1	1	1	1
Environmental Health	Env Health Specialist - Registered Asst/Assoc	4,926	6,602	14520	22	22	22	22	21
Environmental Health	Environmental Health Specialist - Registered Supv	6,287	7,642	13533	3	3	3	3	3
Environmental Health	Environmental Health Technical Specialist	5,703	6,932	14515	3	3	2	2	2
Environmental Health	Environmental Health Technician I/II	3,501	4,692	11722	6	6	6	6	4
Environmental Health	Environmental Health Technician Senior	4,255	5,172	11723	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Environmental Health	Technology Solutions Analyst I/II	5,042	6,756	15711	1	0	0	0	0
	Subtotal Allocated Positions				43	41	40	40	37
	Number of Funded Positions Recommended							31	31
	Number of Positions Filled 8-30-13								28
	Number of Extra Help FTEs 8-30-13								0.23
Health & Human Services (100-53070)									
Human Services	Account Clerk - Entry/Journey	2,807	3,762	12403	3	0	0	0	0
Human Services	Account Clerk - Senior	3,250	3,950	12404	1	0	0	0	0
Human Services	Accountant-Auditor I/II	4,053	5,703	14625	2	0	0	0	0
Human Services	Accounting Technician	3,676	4,468	12406	1	0	0	0	0
Human Services	Administrative and Fiscal Operations Manager	6,916	8,405	14704	1	0	0	0	0
Human Services	Administrative Clerk - Entry/Journey	2,488	3,334	12203	12	12	17	17	20
Human Services	Administrative Clerk - Senior	3,024	3,676	12204	8	10	12	12	14
Human Services	Administrative Secretary	3,412	4,148	12308	2	2	2	2	2
Human Services	Administrative Supervisor	3,334	4,053	13401	4	4	4	4	4
Human Services	Administrative Technician	3,762	4,573	14915	0	0	1	1	0
Human Services	Assistant Client Services Program Director	8,029	9,759	11717	1	1	1	1	1
Human Services	Central Services Worker	2,948	3,583	11620	2	2	2	2	2
Human Services	Client Services Counselor I/II/Senior	3,762	5,431	14452	19	19	23	23	27
Human Services	Client Services Program Director	9,048	11,000	19850	1	1	1	1	1
Human Services	Client Services Program Manager	7,341	8,925	13645	3	3	4	4	4
Human Services	Client Services Program Specialist I/II/Senior	3,175	4,692	15544	87	94	122	122	150
Human Services	Client Services Program Specialist - Supervising	4,692	5,703	13406	12	13	16	16	19
Human Services	Client Services Program Supervisor	5,836	7,094	13621	4	4	4	4	4
Human Services	Collection Agent I/II	3,095	4,148	14881	1	0	0	0	0
Human Services	Collection Agent - Senior	3,950	4,802	14883	1	0	0	0	0
Human Services	Health Educator	4,573	5,559	14301	0	0	1	1	1
Human Services	Investigative Assistant	4,053	4,926	15430	1	1	2	2	2
Human Services	Investigator - Welfare Fraud/Child Support	6,419	7,787	16625	2	2	2	2	2
Human Services	Investigator - Welfare Fraud - Supervising	6,900	8,371	11739	1	1	1	1	1
Human Services	Nutritionist I/II/Senior	4,255	5,988	14326	0	0	2	2	2
Human Services	Staff Services Analyst I/II	4,573	6,128	14710	0	0	0	0	1
Human Services	Staff Services Analyst - Senior	5,559	6,756	14711	1	1	1	1	1
	Subtotal Allocated Positions				170	170	218	218	258
	Number of Funded Positions Recommended							218	258
	Number of Positions Filled 8-30-13								182
	Number of Extra Help FTEs 8-30-13								14.58
Department Total Allocated Positions					822	791	791	791	793
Number of Funded Positions Recommended								687	734
Department Total Number of Positions Filled 8-30-13									609
Department Total Number of Extra Help FTEs 8-30-13									63.12
Library Services (160-64010)									
Library Services	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
Library Services	Administrative Services Officer	5,448	6,618	14702	1	1	1	1	1
Library Services	Assistant Director of Library Services	6,779	8,240	19833	1	1	1	1	1
Library Services	Director of Library Services	8,351	10,149	19911	1	1	1	1	1
Library Services	Librarian I/II	4,255	5,703	14771	2	2	2	2	2
Library Services	Librarian-Senior (Branch Manager)	5,172	6,287	14772	4	4	4	4	4
Library Services	Library Assistant I/II	3,412	4,573	15402	4	4	4	4	4
Library Services	Library Assistant-Senior (Branch Manager)	4,255	5,172	15404	1	1	1	1	1
Library Services	Library Assistant-Senior (Branch Manager) (PT)	4,255	5,172	15404	1	1	1	1	1
Library Services	Library Circulation Supervisor	4,255	5,172	12606	1	1	1	1	1
Library Services	Library Clerk - Entry/Journey	2,612	3,501	12603	9	9	9	9	9
Library Services	Library Clerk - Entry/Journey (Part Time)	2,612	3,501	12603	6	6	6	6	6
Library Services	Library Clerk - Senior	3,024	3,676	12604	2	2	2	2	2
Library Services	Library Clerk - Senior (Part Time)	3,024	3,676	12604	5	5	5	5	5
Library Services	Library Literacy Specialist (Part Time)	3,762	4,573	15401	1	1	1	1	1
Library Services	Library Services Manager	5,723	6,959	14775	2	2	2	2	2
Library Services	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Department Total Allocated Positions					43	43	43	43	43
Number of Funded Positions Recommended								37	37
Department Total Number of Positions Filled 8-30-13									34
Department Total Number of Extra Help FTEs 8-30-13									10.23

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Personnel (100-10500)									
Personnel	Administrative Clerk - Entry/Journey	2,488	3,334	12203	2	2	2	2	2
Personnel	Administrative Clerk - Senior	3,024	3,676	12204	6	6	6	6	6
Personnel	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Personnel	Administrative Technician	3,762	4,573	14915	4	4	4	4	4
Personnel	Assistant Director of Personnel	8,438	10,260	19950	1	1	1	1	1
Personnel	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Personnel	Personnel Analyst I/II	5,339	7,098	14762	3	3	3	3	3
Personnel	Personnel Analyst - Senior	6,451	7,840	14763	2	2	2	2	2
Personnel	Personnel Director	9,795	11,901	17106	1	1	1	1	1
Personnel	Personnel Services Manager	7,126	8,661	14765	1	1	1	1	1
Personnel	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Personnel	Technology Solutions Analyst - Senior	6,128	7,449	15722	2	2	2	2	1
	Subtotal Allocated Positions				25	25	25	25	24
	Number of Funded Positions Recommended							22	21
	Number of Positions Filled 8-30-13								21
	Number of Extra Help FTEs 8-30-13								0.59
Personnel (100-11480)									
Employee Benefits	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Employee Benefits	Administrative Clerk - Senior	3,024	3,676	12204	2	2	2	2	2
Employee Benefits	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Employee Benefits	Administrative Technician	3,762	4,573	14915	2	2	2	2	2
Employee Benefits	Personnel Analyst I/II	5,339	7,098	14762	2	2	2	2	2
Employee Benefits	Personnel Services Manager	7,126	8,661	14765	1	1	1	1	1
Employee Benefits	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
	Subtotal Allocated Positions				10	10	10	10	10
	Number of Funded Positions Recommended							10	10
	Number of Positions Filled 8-30-13								10
	Number of Extra Help FTEs 8-30-13								0
Department Total Allocated Positions					35	35	35	35	34
Number of Funded Positions Recommended								32	31
Department Total Number of Positions Filled 8-30-13									31
Department Total Number of Extra Help FTEs 8-30-13									0.59
Probation (110-22050)									
Probation Office	Account Clerk - Entry/Journey	2,807	3,762	12403	1	1	1	1	1
Probation Office	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Probation Office	Administrative Clerk - Entry/Journey	2,488	3,334	12203	10	10	10	10	1
Probation Office	Administrative Clerk - Senior	3,024	3,676	12204	6	6	6	6	0
Probation Office	Administrative Legal Clerk Entry/Journey	2,743	3,676	12352	0	0	0	0	9
Probation Office	Administrative Legal Clerk - Senior	3,334	4,053	12354	0	0	0	0	6
Probation Office	Administrative Legal Supervisor	3,860	4,692	12325	0	0	0	0	1
Probation Office	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Probation Office	Administrative Supervisor	3,334	4,053	13401	1	1	1	1	0
Probation Office	Assistant Chief Probation Officer	8,298	10,086	19884	1	1	1	1	1
Probation Office	Assistant Juvenile Detention Fac Superintendent	6,695	8,137	16202	1	1	1	1	1
Probation Office	Chief Probation Officer	10,163	12,354	19906	1	1	1	1	1
Probation Office	Deputy Probation Officer I/II - Field	3,932	5,471	14408	60	62	62	62	62
Probation Office	Deputy Probation Officer I/II - Institutions	3,509	4,779	14407	22	22	22	22	22
Probation Office	Deputy Probation Officer - Senior - Field	5,166	6,279	14411	9	9	9	9	9
Probation Office	Deputy Probation Officer - Senior - Institutions	4,501	5,471	14410	5	5	5	5	5
Probation Office	Deputy Probation Officer - Supervising - Field	5,941	7,221	14413	5	5	5	5	5
Probation Office	Deputy Probation Officer - Supervising - Instt	5,166	6,279	14412	5	5	5	5	5
Probation Office	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Probation Office	Information Technology Technician I/II	4,148	5,559	15704	1	1	1	1	0
Probation Office	Juvenile Detention Facility Superintendent	7,381	8,972	19886	1	1	1	1	1
Probation Office	Probation Assistant	3,334	4,053	12400	3	2	2	2	2
Probation Office	Probation Manager	6,695	8,137	13865	6	6	6	6	6
Probation Office	Staff Services Analyst I/II	4,573	6,128	14710	0	1	1	1	1
Probation Office	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Probation Office	Technology Solutions Analyst Senior	6,128	7,449	15722	1	1	1	1	1
	Subtotal Allocated Positions				143	145	145	145	144
	Number of Funded Positions Recommended							140	143
	Number of Positions Filled 8-30-13								132
	Number of Extra Help FTEs 8-30-13								4.28

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Probation (250300-02030)									
Food Services	Account Clerk - Entry/Journey	2,807	3,762	12403	0	0	0	0	1
Food Services	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	0
Food Services	Cook	2,880	3,501	11207	9	9	9	9	9
Food Services	Cook - Senior	3,175	3,860	11210	1	1	1	1	1
Food Services	Food Service Manager	4,834	5,874	13480	1	1	1	1	1
Food Services	Food Service Supervisor	3,501	4,255	13479	1	1	1	1	1
	Subtotal Allocated Positions				13	13	13	13	13
	Number of Funded Positions Recommended							13	13
	Number of Positions Filled 8-30-13								13
	Number of Extra Help FTEs 8-30-13								3.22
Department Total Allocated Positions					156	158	158	158	157
Number of Funded Positions Recommended								153	156
Department Total Number of Positions Filled 8-30-13									145
Department Total Number of Extra Help FTEs 8-30-13									7.50
Public Works Administration (100-11280)									
Administration	Account Clerk - Entry/Journey	2,807	3,762	12403	2	2	1	1	1
Administration	Account Clerk - Senior	3,250	3,950	12404	1	1	1	1	1
Administration	Accountant-Auditor - Senior	5,431	6,602	14622	1	1	1	1	1
Administration	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Administration	Administrative Clerk - Senior (Part Time)	3,024	3,676	12204	1	1	1	1	1
Administration	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Administration	Director of Public Works-Road Commissioner	11,369	13,815	19928	1	1	1	1	1
Administration	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Administration	Information Technology Technician I/II	4,148	5,559	15704	1	1	1	1	1
Administration	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Administration	Technology Solutions Analyst - Senior	6,128	7,449	15722	1	1	1	1	1
	Subtotal Allocated Positions				12	12	11	11	11
	Number of Funded Positions Recommended							10	10
	Number of Positions Filled 8-30-13								9
	Number of Extra Help FTEs 8-30-13								0.45
Public Works Fleet Operations (250200-06300)									
Fleet Operations	Account Clerk - Entry/Journey	2,807	3,762	12403	1	1	1	1	1
Fleet Operations	Account Clerk - Senior	3,250	3,950	12404	1	1	1	1	1
Fleet Operations	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Fleet Operations	Assistant Fleet Services Superintendent	5,431	6,602	13303	1	1	1	1	1
Fleet Operations	Automotive Mechanic/Master Automotive Mech	3,860	5,172	11605	3	3	3	3	3
Fleet Operations	Equipment Mechanic/Master Equipment Mech	4,053	5,431	11613	8	8	8	8	8
Fleet Operations	Equipment Mechanic/Welder	4,802	5,836	11610	2	2	2	2	2
Fleet Operations	Equipment Mechanic/Welder (Part Time)	4,802	5,836	11610	1	1	1	1	1
Fleet Operations	Equipment Service Worker I/II	3,250	4,355	11602	8	8	8	8	8
Fleet Operations	Fleet Services Technician	4,468	5,431	15577	1	1	1	1	1
Fleet Operations	Mechanic - Supervising	4,926	5,988	13302	3	3	3	3	3
Fleet Operations	Public Works Manager	7,871	9,566	13875	1	1	1	1	1
	Subtotal Allocated Positions				31	31	31	31	31
	Number of Funded Positions Recommended							25	24
	Number of Positions Filled 8-30-13								18
	Number of Extra Help FTEs 8-30-13								0.16
Public Works NPDES (100-11410)									
NPDES	Civil Engineer - Associate	6,756	8,213	14203	1	1	1	1	1
NPDES	Engineer Assistant	5,836	7,094	14202	1	1	1	1	1
NPDES	Engineering Manager	8,694	10,568	19876	1	1	1	1	1
NPDES	Engineering Technician I/II	4,053	5,703	15576	1	1	1	1	1
NPDES	Geographic Information Systems Technician Senior	5,042	6,128	14867	1	1	1	1	1
	Subtotal Allocated Positions				5	5	5	5	5
	Number of Funded Positions Recommended							5	5
	Number of Positions Filled 8-30-13								4
	Number of Extra Help FTEs 8-30-13								1.02
Public Works Placer County Transit (210100-06000)									
Placer County Transit	Administrative Dispatcher	3,334	4,053	12506	1	1	1	1	1
Placer County Transit	Bus Driver I/II	2,488	3,676	11641	16	16	16	16	16
Placer County Transit	Bus Driver I/II (Part Time) 50%	2,488	3,676	11641	3	3	3	3	3
Placer County Transit	Bus Driver - Senior	3,501	4,255	11643	1	1	1	1	1
Placer County Transit	Equipment Service Worker I/II	3,250	4,355	11602	1	1	1	1	1
Placer County Transit	Public Works Manager	7,871	9,566	13875	1	1	1	1	1
Placer County Transit	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Placer County Transit	Transportation Systems Supervisor - Senior	5,988	7,278	13251	1	1	1	1	1
Placer County Transit	Transportation Supervisor	3,950	4,802	13250	1	1	1	1	1
	Subtotal Allocated Positions				26	26	26	26	26

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
	Number of Funded Positions Recommended							26	24
	Number of Positions Filled 8-30-13								23
	Number of Extra Help FTEs 8-30-13								2.41
Public Works Engineering & Transportation (120-11320)									
Engineering & Transportation	Accounting Technician	3,676	4,468	12406	1	1	1	1	2
Engineering & Transportation	Administrative Clerk - Entry/Journey	2,488	3,334	12203	1	1	1	1	1
Engineering & Transportation	Administrative Secretary	3,412	4,148	12308	2	2	2	2	2
Engineering & Transportation	Administrative Technician	3,762	4,573	14915	2	2	2	2	1
Engineering & Transportation	Assistant Director of Public Works	9,996	12,151	19813	1	1	1	1	1
Engineering & Transportation	Civil Engineer - Associate	6,756	8,213	14203	9	9	9	9	9
Engineering & Transportation	Civil Engineer - Senior	7,821	9,507	13517	7	7	7	7	7
Engineering & Transportation	Deputy Director Public Works	9,509	11,560	19837	1	1	1	1	1
Engineering & Transportation	Engineer/Engineer - Junior/Assistant	5,042	7,094	14202	11	11	11	11	11
Engineering & Transportation	Engineering Technician I/II	4,053	5,703	15576	4	4	4	4	4
Engineering & Transportation	Right of Way Agent	6,128	7,449	14870	1	1	1	1	1
Engineering & Transportation	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
	Subtotal Allocated Positions				41	41	41	41	41
	Number of Funded Positions Recommended							40	40
	Number of Positions Filled 8-30-13								35
	Number of Extra Help FTEs 8-30-13								0.57
Public Works Road Maintenance(120-32600)									
Road Maintenance	Accounting Technician	3,676	4,468	12406	1	1	1	1	1
Road Maintenance	Administrative Clerk - Senior	3,024	3,676	12204	1	1	1	1	1
Road Maintenance	Assistant Road Superintendent	5,559	6,756	13527	1	1	1	1	1
Road Maintenance	Engineering Manager	8,694	10,568	19876	1	1	1	1	1
Road Maintenance	Engineering Technician I/II	4,053	5,703	15576	2	2	2	2	2
Road Maintenance	Equipment Operator - Senior	4,053	4,926	11503	22	22	25	25	25
Road Maintenance	Maintenance Worker/Equipment Operator	3,334	4,468	11502	30	30	35	35	35
Road Maintenance	Maintenance Worker/Traffic Sign Maint Worker	3,334	4,468	11510	5	5	1	1	1
Road Maintenance	Maintenance Worker/Tree Trimmer	3,334	4,468	11520	4	4	1	1	1
Road Maintenance	Road District Supervisor	4,468	5,431	13204	7	7	8	8	8
Road Maintenance	Road District Supervisor - Senior	4,926	5,988	13205	7	7	6	6	6
Road Maintenance	Traffic Sign Maintenance Worker - Senior	4,053	4,926	11511	2	2	1	1	1
Road Maintenance	Traffic Sign Supervisor	4,468	5,431	13214	1	1	1	1	1
Road Maintenance	Traffic Sign Supervisor - Senior	4,926	5,988	13215	1	1	1	1	1
Road Maintenance	Tree Maintenance Supervisor	4,468	5,431	13224	1	1	0	0	0
Road Maintenance	Tree Trimmer - Senior	4,053	4,926	11521	2	2	2	2	2
	Subtotal Allocated Positions				88	88	87	87	87
	Number of Funded Positions Recommended							74	74
	Number of Positions Filled 8-30-13								68
	Number of Extra Help FTEs 8-30-13								4.17
Public Works (210120-06020)									
Tahoe Area Rapid Transit	Administrative Dispatcher	3,334	4,053	12506	1	1	1	1	1
Tahoe Area Rapid Transit	Bus Driver I/II	2,488	3,676	11641	10	10	10	10	10
Tahoe Area Rapid Transit	Bus Driver I/II (Part Time) 50%	2,488	3,676	11641	2	2	6	6	6
Tahoe Area Rapid Transit	Bus Driver I/II (Part Time) 75%	2,488	3,676	11641	4	4	0	0	0
Tahoe Area Rapid Transit	Bus Driver - Senior	3,501	4,255	11643	1	1	1	1	1
Tahoe Area Rapid Transit	Transportation Supervisor	3,950	4,802	13250	1	1	1	1	1
	Subtotal Allocated Positions				19	19	19	19	19
	Number of Funded Positions Recommended							17	17
	Number of Positions Filled 8-30-13								15
	Number of Extra Help FTEs 8-30-13								2.90
Department Total Allocated Positions					222	222	220	220	220
Number of Funded Positions Recommended								197	194
Department Total Number of Positions Filled 8-30-13									172
Department Total Number of Extra Help FTEs 8-30-13									11.68

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Redevelopment Department									
Redevelopment Department	Account Clerk - Entry/Journey	2,807	3,762	12403	1*	0**	0	0	0
Redevelopment Department	Accountant-Auditor Senior	5,431	6,602	14622	1*	0**	0	0	0
Redevelopment Department	Administrative Secretary	3,412	4,148	12308	1*	0**	0	0	0
Redevelopment Department	Administrative Services Officer - Senior	6,138	7,460	14703	1*	0**	0	0	0
Redevelopment Department	Administrative Technician	3,762	4,573	14915	1*	0**	0	0	0
Redevelopment Department	Redevelopment Department Director	9,135	11,102	11746	1*	0**	0	0	0
Redevelopment Department	Redevelopment Deputy Director	9,135	11,102	11746	1*	0**	0	0	0
Redevelopment Department	Redevelopment Program Coordinator	7,341	8,925	14784	1*	0**	0	0	0
Redevelopment Department	Redevelopment Specialist Senior	5,836	7,094	14787	4*	0**	0	0	0
	Subtotal Allocated Positions				12	0	0	0	0
	* Ordinance 5663-B, 1-24-12								
	** Ordinance 5680-9, 8-7-12								
Department Total Allocated Positions					12	0	0	0	0
Number of Funded Positions Recommended								0	0
Department Total Number of Positions Filled 8-30-13									0
Department Total Number of Extra Help FTEs 8-30-13									0
Sheriff Administration & Support (110-21930)									
Admin & Support	Account Clerk - Entry/Journey	2,807	3,762	12403	3	3	4	3	3
Admin & Support	Account Clerk - Senior	3,250	3,950	12404	2	0	0	0	0
Admin & Support	Accountant-Auditor I/II	4,053	5,703	14625	1	1	2	2	2
Admin & Support	Accountant-Auditor Senior	5,431	6,602	14622	1	1	0	0	0
Admin & Support	Accounting Technician	3,676	4,468	12406	0	2	2	2	2
Admin & Support	Administrative Clerk - Senior	3,024	3,676	12204	3	3	3	3	3
Admin & Support	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Admin & Support	Administrative Services Manager	7,871	9,566	19807	1	1	1	1	1
Admin & Support	Administrative Services Officer-Senior	6,138	7,460	14703	1	1	2	2	2
Admin & Support	Administrative Technician	3,762	4,573	14915	3	3	3	3	3
Admin & Support	Assistant Sheriff	10,107	11,995	11733*	1	1	1	1	1
Admin & Support	Building Crafts Mechanic	3,950	4,802	11411	1	1	1	1	1
Admin & Support	Building Crafts Mechanic - Supervising Senior	5,431	6,602	13113	1	1	1	1	1
Admin & Support	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	1	1**	1	1	1
Admin & Support	Equipment Service Worker I/II	3,250	4,355	11602	2	1	1	1	1
Admin & Support	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Admin & Support	Fleet Services Technician	4,468	5,431	15577	0	1	1	1	1
Admin & Support	Information Technology Analyst I/II	5,559	7,449	15716	3	3	3	3	3
Admin & Support	Information Technology Manager	8,273	10,059	19862	0	0	1	0	0
Admin & Support	Information Technology Supervisor	7,488	9,102	19864	1	1	1	1	1
Admin & Support	Information Technology Technician I/II	4,148	5,559	15704	2	2	2	2	2
Admin & Support	Public Information Specialist	4,802	5,836	11737	1	1	1	1	1
Admin & Support	Sheriff-Coroner-Marshall	12,139	14,756	19509	1	1	1	1	1
Admin & Support	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
Admin & Support	Technology Solutions Analyst I/II	5,042	6,756	15711	2	2**	2	2	2
Admin & Support	Technology Solutions Analyst - Senior	6,128	7,449	15722	1	1	1	1	1
Admin & Support	Undersheriff	11,178	13,265	19888*	1	1	1	1	1
	Subtotal Allocated Positions				36	36	39	37	37
	Number of Funded Positions Recommended							36	36
	Number of Positions Filled 8-30-13								33
	Number of Extra Help FTEs 8-30-13								4.59
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
	** Ordinance 5668-B, 2-28-12								
Sheriff Grants (110-21780)									
Grants	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	17	17**	17	16	16
Grants	Information Technology Analyst I/II	5,559	7,449	15716	1	1**	1	1	1
	Subtotal Allocated Positions				18	18	18	17	17
	Number of Funded Positions Recommended							16	16
	Number of Positions Filled 8-30-13								13
	Number of Extra Help FTEs 8-30-13								0
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
	** Ordinance 5668-B, 2-28-12								
Sheriff Tahoe Operations (110-21790)									
Tahoe Operations	Administrative Legal Clerk Entry/Journey	2,743	3,676	12352	3	3	3	3	3
Tahoe Operations	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Tahoe Operations	Community Service Officer I/II	3,250	4,355	16610	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Tahoe Operations	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	31	31	32	32	32
Tahoe Operations	Equipment Service Worker I/II	3,250	4,355	11602	1	1	1	1	1
Tahoe Operations	Evidence Technician I/II	3,676	4,926	16403	1	1	1	1	1
Tahoe Operations	Investigative Assistant	4,053	4,926	15430	1	1	1	1	1
Tahoe Operations	Sheriff's Captain	8,615	10,473	13846*	1	1	1	1	1
Tahoe Operations	Sheriff's Lieutenant	7,687	9,355	13828*	1	1	2	2	2
Tahoe Operations	Sheriff's Sergeant	6,113	7,416	13820*	8	8	7	7	7
	Subtotal Allocated Positions				49	49	50	50	50
	Number of Funded Positions Recommended							47	47
	Number of Positions Filled 8-30-13								44
	Number of Extra Help FTEs 8-30-13								0.13
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
Sheriff Protection & Prevention (110-21800)									
Protection & Prevention	Administrative Legal Clerk Senior	3,334	4,053	12354	1	0	0	0	0
Protection & Prevention	Administrative Secretary	3,412	4,148	12308	2	3	3	3	3
Protection & Prevention	Administrative Technician	3,762	4,573	14915	1	1	1	1	1
Protection & Prevention	Community Service Officer I/II	3,250	4,355	16610	5	5	5	5	5
Protection & Prevention	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	98	98**	100	98	98
Protection & Prevention	Investigative Assistant	4,053	4,926	15430	1	1	1	1	1
Protection & Prevention	Secretary Entry/Journey	2,546	3,412	12303	1	1	0	0	0
Protection & Prevention	Sheriff's Captain	8,615	10,473	13846*	2	2	2	2	2
Protection & Prevention	Sheriff's Lieutenant	7,687	9,355	13828*	5	5	5	5	5
Protection & Prevention	Sheriff's Sergeant	6,113	7,416	13820*	18	18	18	18	18
Protection & Prevention	Staff Services Analyst I/II	4,573	6,128	14710	1	1	1	1	1
	Subtotal Allocated Positions				135	135	136	134	134
	Number of Funded Positions Recommended							132	132
	Number of Positions Filled 8-30-13								131
	Number of Extra Help FTEs 8-30-13								0.04
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
	** Ordinance 5668-B, 2-28-12								
Sheriff Support Services (110-21950)									
Support Services	Accounting Technician	3,676	4,468	12406	2	2**	2	2	2
Support Services	Administrative Legal Clerk Entry/Journey	2,743	3,676	12352	8	8**	8	8	8
Support Services	Administrative Legal Clerk - Senior	3,334	4,053	12354	3	3	3	3	3
Support Services	Administrative Legal Supervisor	3,860	4,692	12325	1	1	1	1	1
Support Services	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Support Services	Chief Deputy Coroner	5,444	6,640	11729*	1	1	1	1	1
Support Services	Dispatch Services Manager	6,138	7,460	11743	1	1	1	1	1
Support Services	Dispatch Services Supervisor	4,953	6,021	16430	2	2	2	2	2
Support Services	Evidence Technician I/II	3,676	4,926	16403	4	4	4	4	4
Support Services	Evidence Technician - Supervising	4,468	5,431	16405	1	1	1	1	1
Support Services	Physician I/II	12,134	14,749	19838	1	1	1	1	1
Support Services	Public Safety Dispatcher I/II	3,696	4,953	16426	18	18	20	18	18
Support Services	Public Safety Dispatcher - Supervising	4,493	5,461	16428	8	8	8	8	8
Support Services	Sheriff's Captain	8,615	10,473	13846*	1	1	1	1	1
Support Services	Sheriff's Lieutenant	7,687	9,355	13828*	2	2	2	2	2
Support Services	Sheriff's Sergeant	6,113	7,416	13820*	1	1	1	1	1
	Subtotal Allocated Positions				55	55	57	55	55
	Number of Funded Positions Recommended							50	50
	Number of Positions Filled 8-30-13								49
	Number of Extra Help FTEs 8-30-13								5.74
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
	** Ordinance 5671-B, 3-13-12								
Sheriff Jail Corrections & Detention (110-22000)									
Jail Corrections	Accounting Technician	3,676	4,468	12406	2	2	2	2	2
Jail Corrections	Administrative Legal Clerk Entry/Journey	2,743	3,676	12352	26	26**	27	26	26
Jail Corrections	Administrative Legal Clerk - Senior	3,334	4,053	12354	6	6	6	6	6
Jail Corrections	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Jail Corrections	Correctional Officer I/II	3,682	4,934	16331	80	80**	81	80	80
Jail Corrections	Correctional Sergeant	4,476	5,440	16332	7	7	7	7	7
Jail Corrections	Correctional Support Program Manager	4,692	5,704	16418	1	1	1	1	1
Jail Corrections	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	46	46	47	46	46
Jail Corrections	Sheriff's Captain	8,615	10,473	13846*	1	1	1	1	1

FY 2013-14 Final Budget Position Allocation by Department / Appropriation and Division

Division	Classification	Salary Low Range	Salary High Range	Job Code	Actual Alloc 2011-12	Actual Alloc 2012-13	Dept Request 2013-14	CEO Recom 2013-14	BOS Adopted 2013-14
Jail Corrections	Sheriff's Lieutenant	7,687	9,355	13828*	3	3	3	3	3
Jail Corrections	Sheriff's Sergeant	6,113	7,416	13820*	5	5	5	5	5
	Subtotal Allocated Positions				178	178	181	178	178
	Number of Funded Positions Recommended							178	178
	Number of Positions Filled 8-30-13								167
	Number of Extra Help FTEs 8-30-13								13.73
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
	** Ordinance 5668-B, 2-28-12								
Sheriff South Placer Corrections & Detention (110-22001)									
Jail Corrections	Administrative Legal Clerk Entry/Journey	2,743	3,676	12352	0	0	8	8	8
Jail Corrections	Administrative Secretary	3,412	4,148	12308	0	0	1	1	1
Jail Corrections	Correctional Officer I/II	3,682	4,934	16331	0	0	13	13	13
Jail Corrections	Correctional Sergeant	4,476	5,440	16332	0	0	1	1	1
Jail Corrections	Deputy Sheriff Trainee/I/II	4,385	6,177	16322*	0	0	8	8	8
Jail Corrections	Sheriff's Lieutenant	7,687	9,355	13828*	0	0	1	1	1
Jail Corrections	Sheriff's Sergeant	6,113	7,416	13820*	0	0	4	4	4
	Subtotal Allocated Positions				0	0	36	36	36
	Number of Funded Positions Recommended							36	36
	Number of Positions Filled 8-30-13								0
	Number of Extra Help FTEs 8-30-13								0.00
	* Salaries updated per Measure F Ord 5700-B, 2-26-13								
Department Total Allocated Positions					471	471	517	507	507
Number of Funded Positions Recommended								495	495
Department Total Number of Positions Filled 8-30-13									437
Department Total Number of Extra Help FTEs 8-30-13									24.23
Treasurer-Tax Collector (100-10340)									
Treasurer-Tax Collector	Account Clerk - Entry/Journey	2,807	3,762	12403	5	5	5	5	5
Treasurer-Tax Collector	Account Clerk - Senior	3,250	3,950	12404	2	2	2	2	2
Treasurer-Tax Collector	Accountant-Auditor I/II	4,053	5,703	14625	2	2	2	2	2
Treasurer-Tax Collector	Accountant-Auditor - Senior	5,431	6,602	14622	1	1	1	1	1
Treasurer-Tax Collector	Accounting Technician	3,676	4,468	12406	7	7	7	7	7
Treasurer-Tax Collector	Administrative Services Officer - Senior	6,138	7,460	14703	1	1	1	1	1
Treasurer-Tax Collector	Assistant Treasurer-Tax Collector	9,996	12,151	19823	1	1	1	1	1
Treasurer-Tax Collector	Chief Deputy Treasurer	8,273	10,059	19820	1	1	1	1	1
Treasurer-Tax Collector	Executive Secretary	3,762	4,573	12321	1	1	1	1	1
Treasurer-Tax Collector	Tax Collections Officer	6,138	7,460	11727	1	1	1	1	1
Treasurer-Tax Collector	Technology Solutions Analyst I/II	5,042	6,756	15711	1	1	1	1	1
Treasurer-Tax Collector	Treasurer-Tax Collector-Licenses Administrator	11,343	13,789	19511	1	1	1	1	1
Treasurer-Tax Collector	Treasurer-Tax Manager	7,951	9,663	19795	2	2	2	2	2
Department Total Allocated Positions					26	26	26	26	26
Number of Funded Positions Recommended								22	22
Department Total Number of Positions Filled 8-30-13									22
Department Total Number of Extra Help FTEs 8-30-13									0.32
Veterans Service Office (100-53650)									
Veterans Service Officer	Account Clerk - Entry/Journey	2,807	3,762	12403	0	0	1	0	0
Veterans Service Officer	Administrative Secretary	3,412	4,148	12308	1	1	1	1	1
Veterans Service Officer	Assistant Veterans Service Officer	3,950	4,802	14409	1	1	1	1	1
Veterans Service Officer	Client Services Program Spec I/II	3,175	4,255	15543	1	1	1	1	1
Veterans Service Officer	Veterans Service Officer	5,836	7,093	19913	1	1	1	1	1
Department Total Allocated Positions					4	4	5	4	4
Number of Funded Positions Recommended								4	4
Department Total Number of Positions Filled 8-30-13									3
Department Total Number of Extra Help FTEs 8-30-13									0
TOTAL ALL ALLOCATED POSITIONS					2,778	2,762	2,809	2,797	2,798
TOTAL ALL FUNDED POSITIONS RECOMMENDED								2,450.5	2,502.0
TOTAL ALL ALLOCATED POSITIONS FILLED 8-30-13									2,211
TOTAL ALL EXTRA HELP FTEs 8-30-13									139.92

**MASTER FIXED ASSET LIST
FINAL BUDGET
Fiscal Year 2013-14**

Fund/ Approp	Department/Division	Item	Detail	Total
GENERAL FUND -- 100				
100 / 22300	County Clerk Recorder	Map Plotter Surveillance Camera System Additions Kodak Archive Writer Disclosure Document Server - 7 year warranty Campaign Document Server - 7 year warranty Bryce Printer Recorder Image Repository Subtotal:	16,000 10,000 62,500 6,000 6,000 10,250 10,000	120,750
100 / 42760	HHS - Community Health	Microscope for Public Health Lab Subtotal:	18,650	18,650
TOTAL GENERAL FUND:			\$	139,400
PUBLIC SAFETY FUND -- 110				
110 / 21710	District Attorney	Sedans (9) Subtotal:	243,000	243,000
110 / 22050	Probation	SUV 2 x 4 (2) JDF Camera Upgrades Subtotal:	69,200 130,000	199,200
110 / 21780	Sheriff Grants Program	Apollo System New World System Truck 4 x 4 (2 at \$21,253 each) Subtotal:	300,000 593,359 42,506	935,865
110 / 21800	Sheriff Protection & Prevention	Sheriff Patrol Vehicles (4) Capitalization of leased vehicles: Sedan (2 at \$28,400 each) SUV 2 x 4 (1) SUV 4 x 4 (2) Subtotal:	130,584 56,800 32,300 72,400	292,084
110 / 21930	Sheriff Administration & Support	Capitalization of leased vehicles: Sedan (2 at \$28,400 each) SUV 4 x 4 (1) SUV 2 x 4 (1) Subtotal:	56,800 36,200 32,300	125,300
110 / 21950	Sheriff Auburn / So Placer Support Services	Capitalization of leased vehicle: SUV 4 x 4 (1) SUV 2 x 4 (1) Subtotal:	36,200 32,300	68,500
110 / 22000	Jail Corrections and Detention	Capitalization of leased vehicles: Sedan (1 at \$28,400 each) Subtotal:	28,400	28,400
110 / 22001	South Placer Jail Corrections and Detention	SUV 4 x 4 (2) SUV 2 x 4 (1) Truck 2 x 4 (1) Guardian Inmate Tracking System Wellness Equipment Integrated Livescan/mugshot/DNA/Iris Station Subtotal:	71,678 23,467 24,188 100,000 50,000 40,000	309,333
TOTAL PUBLIC SAFETY FUND:			\$	2,201,682

MASTER FIXED ASSET LIST
FINAL BUDGET
Fiscal Year 2013-14

Fund/ Approp	Department/Division	Item	Detail	Total
OTHER FUNDS				
120 / 11320	Public Works - Engineering	Land	777,000	
		Subtotal:		777,000
120 / 32600	Public Works - Road Maintenance	Roadway Striper	400,000	
		Patch Roller (3 at \$60,000 each)	180,000	
		Truck	35,000	
		Pull Brooms (2)	56,000	
		Subtotal:		671,000
150 / 22400	Open Space	Land	288,315	
		Subtotal:		288,315
170 / 22160	County Fire	Mapping System	75,000	
		Air Unit / Rehab Unit	330,000	
		Thermal Imaging Equipment	25,000	
		Chipper Truck	46,350	
		Diagnostic Scanner Tool	15,000	
		Detection Monitors	10,782	
		Subtotal:		502,132
210 / 06000	Placer County Transit	Buses (6 at avg \$510,000 each)	3,060,000	
		On-Board Bus Video Security System	150,300	
		Automatic Vehicle Locator (AVL) System	168,700	
		Closed Circuit TV (CCTV) for Transit Center	58,000	
		2-way Radios	97,500	
		Buildings & Improvements: CNG Phase 3	576,900	
		Subtotal:		4,111,400
210 / 06020	Tahoe Area Regional Transit (TART)	Buses (3 at avg \$492,000 each)	1,478,400	
		On-Board Bus Video Security System	76,500	
		2-way Radios	76,300	
		Closed Circuit TV (CCTV) for Transit Center	40,000	
		Subtotal:		1,671,200
250 / 06380	Central Services	Mail Machine replacement	40,000	
		Subtotal:		40,000
250 / 06300	Public Works - Fleet Services	Sheriff Patrol Vehicles (8)	236,800	
		Sheriff Patrol 4x4 Vehicles (5)	173,000	
		Transport Van	36,000	
		Pickup (4)	90,000	
		Pickup (4)	92,000	
		Van	22,000	
		Sedans (5)	102,500	
		SUV (5 at \$31,500 each)	157,500	
		Truck	27,000	
		Van	23,500	
		Animal Control Pickup (2)	56,000	
		Replacement Servers (2) and Tape Backup (1)	18,000	
		Kitchen Van	65,000	
		Subtotal:		1,099,300
260 / 06280	Facility Services - Environmental Utilities	High Head Trach Pump	65,000	
		SCADA	55,000	
		Closed Circuit TV (CCTV) Van	300,000	
		Flow Meter	20,000	
		Utility Service Truck	100,000	
		Subtotal:		540,000
TOTAL OTHER FUNDS:			\$	9,700,347
TOTAL FIXED ASSETS:			\$	12,041,429

County Organization



Placer County Government Center
Communications Radio Tower
Photographer: Erik Bergen



**PLACER COUNTY SERVICE SYSTEMS
BY DEPARTMENT AND APPROPRIATION**

ADMINISTRATION & FINANCIAL SYSTEM

Administrative Services

- Administration
- Telecommunication Services
- Central Services

Assessor

- Assessor Services

Auditor-Controller

- Auditor-Controller
- Debt Service

County Clerk-Recorder

- Clerk-Recorder
- Elections

County Counsel

- County Counsel Services

County Executive Office

- Administration
- Board of Supervisors
- Clerk of the Board of Supervisors
- Economic Development
- Organizational Development
- Risk Management
- Disaster Response and Recovery

Facility Services

- Administration
- Building Maintenance
- Property Management

Personnel

- Personnel Services
- Employee Benefits
- Dental & Vision
- Unemployment
- Retiree Sick Leave Benefit

Treasurer-Tax Collector

- Treasurer
- Tax Collector
- mPOWER

PUBLIC PROTECTION SYSTEM

County Executive Office

- Emergency Services/Community Outreach
- Fire Services

District Attorney

- District Attorney Services

Probation

- Juvenile Probation Services
- Adult Probation Services
- Food Services

Sheriff-Coroner-Marshall

- Sheriff-Coroner-Marshall Public Safety & Prevention
- Corrections & Detention

Nondepartmental

- Contribution to Public Safety
- Criminal Justice CEO
- Criminal Justice Other Programs

CAPITAL FACILITY PROJECTS

- County Executive Office
- Facility Services

COMMUNITY & CULTURAL SYSTEM

Facility Services

- Parks & Grounds Services
- Museum Operations

Farm Advisor

- Farm Advisor Services

Library

- Library Services

HEALTH & HUMAN SUPPORT SYSTEM

Child Support Services

- Child Support Services

Health & Human Services

- Adult Systems of Care
- Children Systems of Care
- Human Services
- Client & Program Aid
- Housing Assistance
- Community Health
- Environmental Health
- Domestic Animal Control
- Community Clinics

Veterans Services

- Veterans Services

Nondepartmental

- Contribution to Health & Human Services

LAND USE SYSTEM

Agricultural Commissioner

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

Community Development / Resource Agency

Building Inspection

- Building Permit Services

Engineering & Surveying

- Land Development

Planning

- Land Use Planning

Low & Moderate Income Housing Asset Fund

Facility Services

- Environmental Utilities
- Solid Waste Management
- Eastern Regional Landfill

Public Works

- Administration
- Engineering
- Road Maintenance
- NPDES
- Special Aviation
- Fleet Operations
- Placer County Transit
- Tahoe Area Regional Transit

NONDEPARTMENTAL OPERATIONS

- County Executive Office

FUNCTIONS BY DEPARTMENT AND APPROPRIATION

As defined by the State Controller's Office
Consistent with the Comprehensive Annual Financial Report (CAFR)

GOVERNMENTAL ACTIVITIES

GENERAL GOVERNMENT

Administrative Services

- Fund 100
Administration
- Fund 250
Telecommunication Services
Central Services

Assessor - Fund 100

Auditor-Controller

- Fund 100
Auditor-Controller
- Fund 190
Debt Service

Community Development / Resource Agency

- Fund 100
Engineering & Surveying

County Counsel - Fund 100

County Executive Office

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

- Fund 270
General Liability Insurance
Workers Compensation Insurance

County Executive Office Non-Departmental

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

- Fund 115
Gold Country Tourism and Promotions

- Fund 145
Lake Tahoe Tourism and Promotions

- Fund 150
Open Space

- Fund 250
Countywide Systems
Countywide Radio Systems

Facility Services

- Fund 100
Administration
Building Maintenance

Personnel

- Fund 100
Personnel Services
Employee Benefits
- Fund 270
Dental & Vision
Unemployment
Retiree Sick Leave Benefit

Public Works

- Fund 100
Administration
- Fund 250
Fleet Operations

Treasurer-Tax Collector - Fund 100

PUBLIC PROTECTION

Agricultural Commission/Sealer - Fund 100

Fish and Game - Fund 130

Community Development / Resource Agency

- Fund 100
Administration
Building Inspection
Planning Department

County Clerk-Recorder - Fund 100

County Executive Office

- Fund 100
Emergency Services
Disaster Response/Recovery

- Fund 170
County Fire

County Executive Office Non-Departmental

- Fund 100
Criminal Justice Other Programs
Contribution to Public Safety

- Fund 110
Criminal Justice CEO

District Attorney - Fund 110

Health and Human Services

- Fund 100
Animal Control

Probation

- Fund 110
Probation Officer
- Fund 250
Food Services

Public Works

- Fund 100
National Pollution Discharge Elimination System

Sheriff-Coroner-Marshal

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

- Fund 111
Automated Mobile & Fixed Fingerprint
Placer Regional Auto Theft Task Force

Child Support Services - Fund 100

PUBLIC WAYS & FACILITIES

Public Works

- Fund 107
Special Aviation
- Fund 120
Engineering
Road Maintenance

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

GOVERNMENTAL ACTIVITIES

HEALTH & SANITATION
Facility Services
 Fund 260
 Environmental Utilities
Health & Human Services
 Fund 100
 Administration
 Community Health
 Environmental Health
 Adult Systems of Care
 Community Clinics
 Children Systems of Care
County Executive Office Non-Departmental
 Fund 100
 Contribution to Health and Human Services

PUBLIC ASSISTANCE
Health & Human Services
 Fund 100
 Client and Program Aid
 Human Services
Veterans Services - Fund 100

EDUCATION
Farm Advisor - Fund 100
County Library - Fund 160

RECREATION & CULTURAL SERVICES
Facility Services
 Fund 100
 Parks & Grounds Maintenance
 Placer County Museums

COMMUNITY DEVELOPMENT
Community Development / Resource Agency
 Fund 106
 Housing
County Executive Office Non-Departmental
 Fund 104
 Community Development Grants and Loans
Health & Human Services
 Fund 103
 Housing Assistance Services

CAPITAL OUTLAY
Facility Services
 Fund 140
 Capital Improvements

BUSINESS-TYPE ACTIVITIES
 (Relates to Enterprise Fund expenditures using
 the accrual basis of accounting)

ENERGY EFFICIENCY
Treasurer-Tax Collector
 Fund 235
 Placer mPower AB811

PROPERTY MANAGEMENT & SOLID WASTE
Facility Services
 Fund 220
 Eastern Regional Landfill
 Solid Waste Management
 Dewitt Development

PUBLIC TRANSIT
Public Works
 Fund 210
 Placer County Transit
 Tahoe Area Regional Transit (TART)

Administration & **Financial Services**

Administrative Services

Assessor

Auditor-Controller

County Clerk-Recorder

County Counsel

County Executive Office

- **Board of Supervisors**
- **Clerk of the Board**

Facility Services

Personnel

Treasurer-Tax Collector

Administration and Financial Services

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

Community Results

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

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

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

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

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

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

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

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

Community & Cultural **Services**

Facility Services

Farm Advisor

Library

Community and Cultural Services

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

Community Results

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

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

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

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

Health & Human Support **Services**

Child Support Services

Health & Human Services

Veterans Services

Health & Human Support Services

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

Community Results

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

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

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

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

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

Land Use Services

***Agricultural Commissioner /
Sealer Weights & Measures***

Community Development Resource Agency

- ***Building Inspection***
- ***Engineering & Surveying***
- ***Planning***

Facility Services

Public Works

Land Use Services

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

Community Results

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

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

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

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

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

Public Protection Services

County Executive Office

District Attorney

Probation

Sheriff-Coroner-Marshal

Public Protection Services

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

Community Results

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

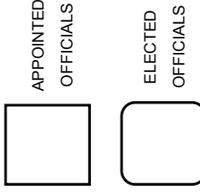
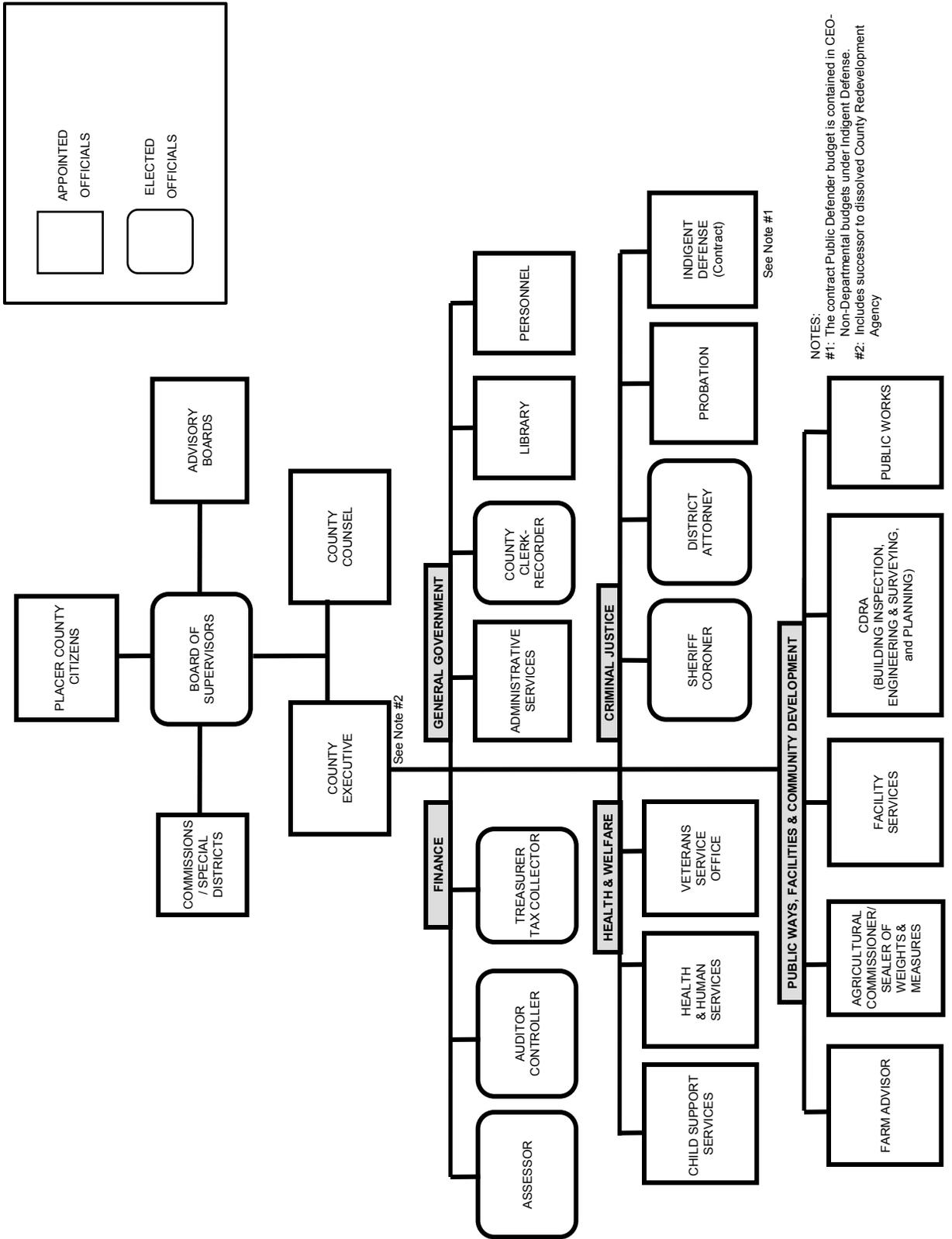
✓ The County justice agencies work collaboratively among themselves and with the community to develop appropriate and effective crime prevention strategies and services.

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

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

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

PLACER COUNTY ORGANIZATION CHART



NOTES:
 #1: The contract Public Defender budget is contained in CEO-Non-Departmental budgets under Indigent Defense.
 #2: Includes successor to dissolved County Redevelopment Agency

Summary of Total Budgets & Positions By System

System	FY 2012-13 Actuals	FY 2012-13 Position Allocations*	FY 2013-14 BOS Adopted Budget	Percent Change	FY 2013-14 Recommended Position Allocations	Percent Change
Administration and Financial System	\$ 54,717,310	524	\$ 62,560,285	14.3%	530	1.1%
Public Protection System	219,987,611	751	240,117,531	9.2%	781	4.0%
Community and Cultural System	11,000,896	83	11,085,987	0.8%	83	0.0%
Health & Human Support System	163,875,112	860	180,476,101	10.1%	862	0.2%
Land Use System	87,177,452	318	104,724,043	20.1%	316	-0.6%
Capital Facility Projects	35,316,181	17	83,313,568	135.9%	16	-5.9%
Nondepartmental Operations	21,048,790	0	29,105,897	38.3%	0	n/a
Total Appropriations	\$ 593,123,352	2,553	\$ 711,383,412	19.9%	2,588	1.4%
Proprietary Funds (positions)		209			210	0.5%
Provision for Reserves or Designations	9,278,338		9,465,930			
Total Budget	\$ 602,401,690	2,762	\$ 720,849,342	19.7%	2,798	1.3%

* Total positions for FY 2012-13 are as of the 2012-13 Final Budget

Note: Systems as displayed on page 83.

Summary of Total Budgets by Fund Type

Fund	FY 2012-13 Actuals	FY 2012-13 Position Allocations	FY 2013-14 BOS Adopted Budget	Percent Change	FY 2013-14 Recommended Position Allocations	Percent Change
General Fund	\$ 341,094,813	1621	\$ 381,509,209	11.8%	1623	0.1%
Public Safety Fund	131,665,848	741	146,444,761	11.2%	776	4.7%
Public Ways and Facilities Fund	65,094,716	129	80,927,157	24.3%	128	-0.8%
Capital Project Funds	25,360,415	17	72,641,795	186.4%	16	-5.9%
Other Operating Funds	29,907,560	45	29,860,490	-0.2%	45	0.0%
Subtotal	\$ 593,123,352	2,553	\$ 711,383,412	19.9%	2,588	1.4%
Proprietary Funds	60,713,782	209	74,796,531		210	
Total Operating, Capital and Proprietary	\$ 653,837,134	2,762	\$ 786,179,943	20.2%	2,798	1.3%



Department Budgets



Tahoe City Transit Center Project
Photographer: Bruce Damonte Photography

Administrative Services

ADMINISTRATIVE SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		DIRECTOR OF ADMINISTRATIVE SERVICES			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Administrative Services	\$ 4,558,822	\$ 4,693,558	\$ 4,998,444	\$ 5,283,554	5.7%
INTERNAL SERVICE FUNDS					
Telecommunication Services* - Fund 250/100	\$ 6,256,533	\$ 6,300,773	\$ 6,063,808	\$ 6,010,204	-0.9%
Central Services* - Fund 250/305	\$ 2,366,674	\$ 2,419,734	\$ 2,204,300	\$ 2,197,856	-0.3%
Subtotal Internal Service Funds	\$ 8,623,207	\$ 8,720,507	\$ 8,268,108	\$ 8,208,060	-0.7%
TOTAL ALL FUNDS	\$ 13,182,029	\$ 13,414,065	\$ 13,266,552	\$ 13,491,614	1.7%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Administrative Services	67	89	89	93	4%
Telecommunication Services - Fund 250/100	18	19	19	19	0%
Central Services - Fund 250/305	9	9	9	9	0%
TOTAL FUNDED POSITIONS	94	117	117	121	3%
TOTAL ALLOCATED POSITIONS	100	126	126	128	2%

Mission Statement

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

Department Comments

The Administrative Services Department provides a broad spectrum of services to county departments and to the public. The Department is comprised of six divisions that are diverse in nature but challenged by the same fiscal, staffing, training, and service level priorities considered when developing the Department's FY 2013-14 budget.

The four General Fund divisions include:

- Administration
- Information Technology
- Procurement
- Revenue Services

Administrative Services

The two Internal Service Fund appropriations include:

- Central Services
- Telecommunications

The most challenging aspect for our department over the next year will be to continue to ensure the County's current technology systems are appropriately secured, maintained, and comply with all state and federal laws/mandates. The Information Technology division maintains 65 physical and 175 virtual servers with a combined total of 144 terabytes of data storage. Currently over 12 million emails are processed annually and 13 million documents are stored electronically.

Efforts to keep existing application systems both legally and technologically compliant will once again take precedence over new application systems projects. The Information Technology division supports 2,368 desktop and laptop computers countywide. During FY 2013-14, approximately 40% of these devices will require replacement and another 39% will be upgraded to support the migration to Windows 7.

In order to maintain the level of service the County provides to its citizens, future investment in technology replacement will be an important consideration for ensuring the County's continuity of operation. For example, progress on the County's website redesign and functionality from a Department-centric site to a Public-centric site continues. Last year alone the website had over 2.4 million visits, resulting in more than 7.7 million pages being viewed. The website will focus on helping people accomplish their primary tasks quickly and easily. Content will be consolidated, organized, and user intuitive. Menus and navigation tools will be organized in a way that simplifies the use of the County's website.

The Procurement Services division continues to identify and implement new and innovative business practices to streamline the acquisition of goods and services. Approximately 170 solicitations, 1,564 purchase orders/contracts, 922 amendments, and 6,901 credit card transactions were processed annually by the Division resulting in total spending of \$51,424,248 and cost savings of \$967,538. Surplus sales and rebate revenues totaled \$331,134. The Administrative Services department has once again received the *Achievement in Excellence Award* from the National Purchasing Institute for the tenth year in a row.

Over the years, the Revenue Services division has experienced tremendous success in researching and implementing automated workflow solutions to enhance and/or improve their collection initiatives. Many of these solutions eliminated the need to perform various collection duties manually, including the placement of reminder calls through the use of a state of the art Interactive Call Response/Auto Dialer system, the use of email for payment reminder in lieu of U. S. Postal Services, and the acceptance of Transient Occupancy Tax submittals via the Internet for property management companies and individual homeowners. These enhancements contributed towards their continued success in the collection of approximately \$22 million annually.

The Central Services division provides comprehensive business services to all county departments, as well as other government agencies, and non-profit organizations. Annually this division supports approximately 520 print jobs, 3,342 quick copy orders, 836 graphic design requests, and 8,569 requests for records management services. Many services provided by this division were directly impacted by the cost savings initiatives implemented countywide. The Central Services division remains focused on identifying operational efficiencies to streamline their operations and reduce costs.

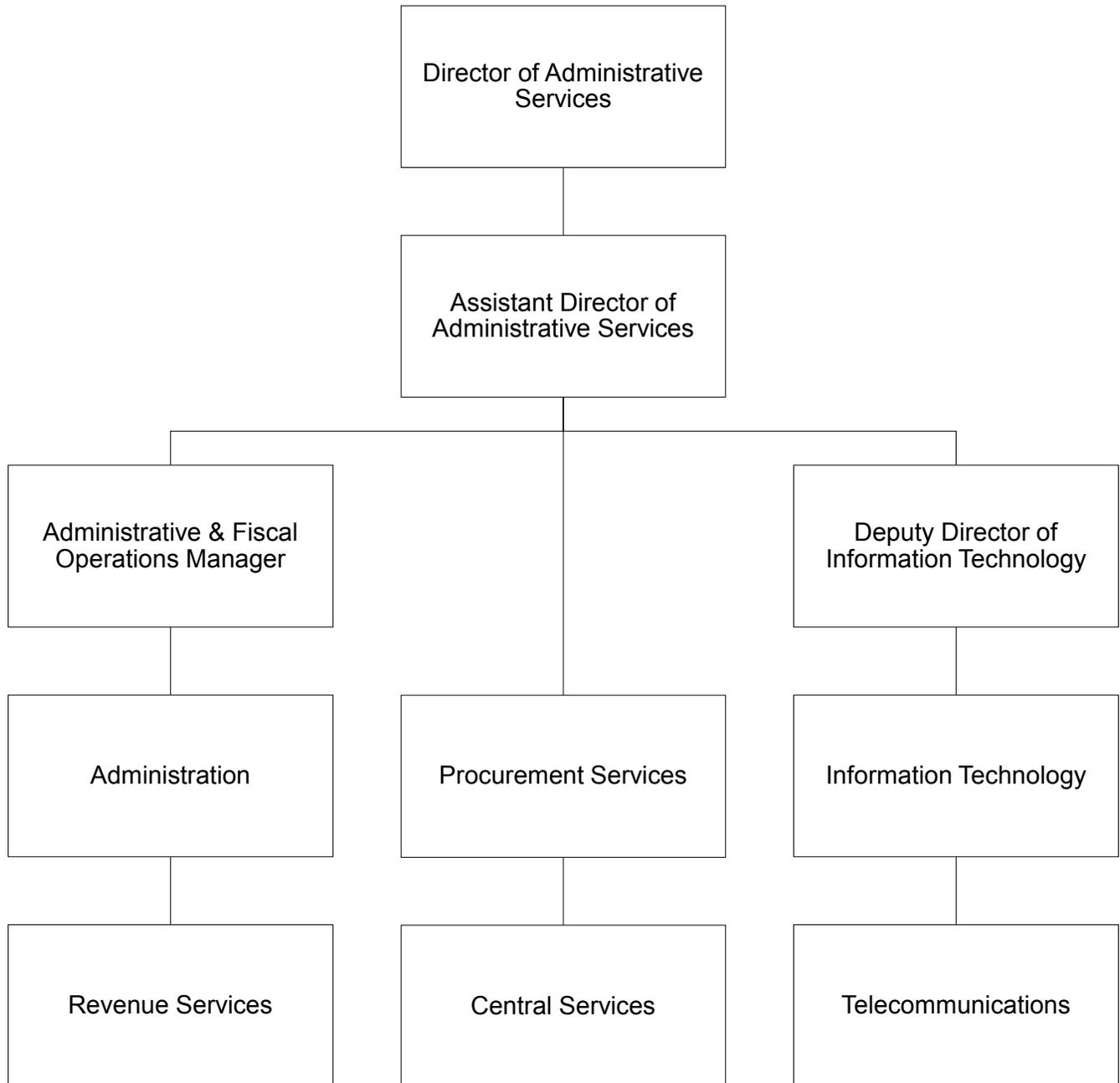
The Telecommunications division maintains and supports the County's data, telephone, and two-way radio networks. These networks support the placement of approximately 2.1 million outgoing calls, 1.9 million voicemail records, and 360,475 Interactive Voice Response Calls annually. Approximately 98 gigabits of Internet traffic is utilized to support county services per business day. In addition, the Telecommunications division will continue with its efforts to implement the Countywide Radio Project. Efforts to secure funding for the construction of the remaining tower sites, the acquisition of network infrastructure, and subscriber units will be our highest priority.

Administrative Services

Other priorities and challenges facing this Department during FY 2013-14 include:

- Succession Planning Initiatives.
- Provide support for new Automation Initiatives.
- Perform a Telemetry System Upgrade Feasibility Study.
- Work with service providers on the deployment of high-speed broadband services into unserved and underserved communities.

ADMINISTRATIVE SERVICES DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Administrative Services* budget:

- Revenue increased \$35,236 from other user departments due to increase salaries and benefits.
- Revenue increased \$153,600 from Countywide Systems Fund to offset PC deployments and IT security systems review.
- Expenditures increased \$466,331 to fund two (2) Sr. IT Analyst allocations to IT Services for ACORN Support Team, fund a Technology Solutions Analyst II for CALWIN and fund IT Analyst II for CALHeers.
- Expenditure increased \$153,600 for PC deployments and IT security systems review.
- Expenditures reduced \$341,081 as a transfer of costs to user departments due to increased salaries and benefits.

The Final Budget includes the following budget adjustments for the *Telecommunications* Internal Service Fund budget:

- Expenditures reduced by \$13,604 due to OPEB payroll adjustment.
- Funding is withdrawn from the reserve account, Reserve for Contingencies (\$229,755).

The Final Budget includes the following budget adjustments for the *Central Services* Internal Service Fund budget:

- Funding is withdrawn from the reserve account, Reserve for Contingencies (\$83,764).

Proposed Budget Summary

The Administrative Services Department has three appropriations totaling \$13.3 million. Two appropriations, Telecommunications and Central Services, are internal service appropriations. The third, Administrative Services, is a General Fund appropriation and is a compilation of spending plans for the four divisions of:

- Administration
- Procurement
- Revenue Services
- Information Technology

Total position allocations remain at 126 and total funded positions also remain unchanged at 117.

Administrative Services Division

The FY 2013-14 Proposed Budget provides \$5.0 million, a net decrease of \$339,156 or 6.4% over the prior year. This is largely due to shifting of the maintenance contract for the Megabyte system from this budget to the Countywide Systems Budget. All core services are maintained in this budget.

Telecommunications Division

The FY 2013-14 Proposed Budget represents an increase of \$112,594, or 1.9% from the prior fiscal year. This is due to increases for radio and media related services and supplies. Capital replacement of \$40,000 for telephone equipment is also included and will be funded from reserves set aside for this purpose. Revenues include an increase of \$265,108, or 5% to offset increased radio and media costs and also allow for a small set aside to rebuild dwindling reserves.

Administrative Services

Central Services Division

The FY 2013-14 Proposed Budget represents a decrease of \$183,236, or 7.7% from the prior fiscal year. This is largely due to \$153,098 savings in costs related to A-87 charges (distribution of countywide indirect costs). Reserves of \$40,000 will be used to replace an outdated folding machine.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 227.

Administrative Services 11210 **Administrative & Financial Service System**

Program Purpose: Provides comprehensive information technology (IT) project planning, implementation, administration, and maintenance of the County's data systems, including servers, data storage, firewall, and security systems.

Provides centralized purchasing services to county departments for the procurement of materials, equipment, and services, and ensures that county purchasing policies and procedures are followed to maintain consistency in buying practices and compliance with all applicable laws.

Provides centralized billing and collection services to secure funds entitled to Placer County and other government entities.

Provides quality management and administrative support to the Administrative Services department and effectively communicates and acts as liaison to other departments, outside agencies, and the public.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$352,758 for maintenance of software for Megabyte System to be paid from the Countywide Systems Fund beginning in FY 2013-14.
- Increase \$100,021 for employee group insurance for currently funded positions.
- Increase \$25,027 for general liability insurance costs.
- Increase \$92,229 for equipment rents and leases in the Information Technology division.

Central Services (Internal Service Fund) 06380 **Administrative & Financial Service System**

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

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$153,089 for A-87 charges (distribution of countywide indirect costs).
- Include capital replacement reserve funding of \$40,000 for purchase of Digifold Pro Folder.

Administrative Services

<p style="text-align: center;">Telecommunications (Internal Service Fund) 02100 Administrative & Financial Service System</p>

Program Purpose: Provides planning, development, and logistical support for all countywide communication networks, including telephone, radio, data, video, media, telemetry, and cable television services.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$31,309 for employee group insurance for currently funded positions.
- Increase \$27,848 in software maintenance costs for software assurance costs for Voice Over Internet Protocol (VoIP) deployment.
- Increase \$30,000 for buildings and improvements materials for emergency generator testing.
- Increase \$207,427 for services and supplies costs related to radio and media services.
- Reduce \$80,863 for A-87 charges (distribution of countywide indirect costs).

Agricultural Commissioner / Sealer of Weights & Measures

**AGRICULTURAL COMMISSIONER /
SEALER OF WEIGHTS AND MEASURES
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: AGRICULTURAL COMMISSIONER

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Agricultural Commissioner	\$ 1,724,662	\$ 1,754,286	\$ 1,945,676	\$ 1,945,676	0.0%
OTHER OPERATING FUND					
Fish & Game Commission - Fund 130	\$ 8,669	\$ 6,820	\$ 10,752	\$ 10,752	0.0%
TOTAL ALL FUNDS	\$ 1,733,331	\$ 1,761,106	\$ 1,956,428	\$ 1,956,428	0.0%

FUNDED POSITIONS					
Agricultural Commissioner	13	13	14	14	0%
Fish & Game Commission - Fund 130	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	13	13	14	14	0%
TOTAL ALLOCATED POSITIONS	14	14	14	14	0%

Mission Statement

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

Department Comments

The Agriculture/Weights and Measures Department strives to prevent harmful invasive insect, weed, and disease pests from becoming established in Placer County, and subsequently statewide, which also reduces the need for pesticides. Program activities include:

- Evaluating approximately 40,000 shipments of incoming plant material each year.
- Maintaining nearly 1,000 insect detection traps to screen for harmful invasive species.

Approximately 250,000 pounds of pesticides are used in Placer County each year. The Department is the primary agency responsible for ensuring that these pesticides are used in a manner that is safe, legal, and protects the environment, through the follow activities:

- Regulatory program ensures that pest control operators are properly trained, licensed, and permitted.
- Unannounced inspections of applications, records, and even pesticide dealer records.

Joshua P. Huntsinger, Agricultural Commissioner

Agricultural Commissioner / Sealer of Weights & Measures

- Annually register 370 licensed pest control businesses and issue nearly 300 pesticide use permits.

Approximately \$1 billion in trade takes place annually in Placer County through commercial weighing and measuring devices such as gasoline pumps, grocery store scales, and propane dispensers. The Weights and Measures programs inspect the accuracy of these devices to ensure that consumers get what they pay for, and our businesses are able to operate in an equitable marketplace. Activities include:

- Conducting quantity control and price verification inspections of pre-packaged goods.
- Implementing variable frequency inspections of retail fuel dispensers, which will allow the Department to focus on more problematic areas of quantity control and price verification.

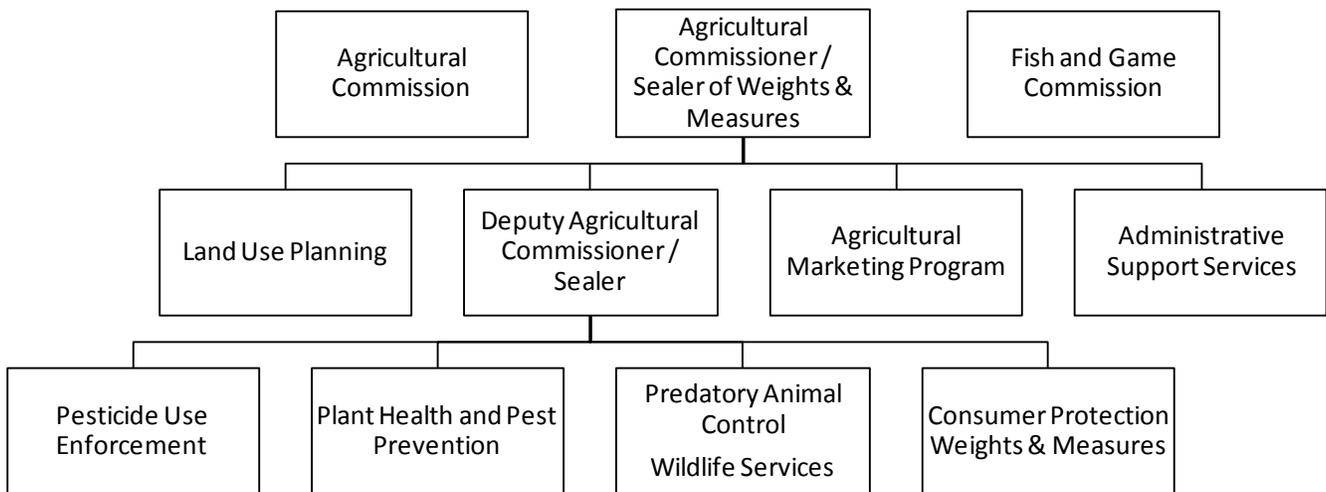
The Certified Farmers Market Program regulates both farmers markets and organic producers. Strict rules ensure that your farmers market purchase is actually grown by the farmer selling it to you. The Organic Program strictly ensures the integrity of produce advertised or sold as “organic.”

Through the efforts of the County’s contractor, Merlot Marketing, the Agricultural Marketing Program continues to see great success in sales and profitability for Placer County’s farmers and ranchers. In cooperation with the non-profit PlacerGROWN organization, all efforts are branded as “PlacerGROWN.” Operating currently as a Public Relations and Social Media campaign is the most cost effective way to achieve success. Accomplishments include:

- A total revamp of the www.placergrown.org website.
- A huge increase in activity on the PlacerGROWN Twitter and Facebook pages.
- Significant coverage in local print and broadcast media.

Overall, the Placer County Agriculture/Weights and Measures Department operates in a cost-conscious manner that puts equal weight on regulatory enforcement and customer service. The Department is currently evaluating several opportunities to gain work efficiencies while focusing on priorities. The Department is also involved in succession planning, including the development of a new Supervising Inspector job classification to help ease the loss of experienced staff who retire.

AGRICULTURAL COMMISSIONER / SEALER OF WEIGHTS AND MEASURES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Fish and Game Commission Fund* budget:

- Funding is added to the reserve account, Reserves for contingencies by \$8,372.

Proposed Budget Summary

The FY 2013-14 Proposed Budget for Agricultural Commissioner / Sealer of Weights and Measures provides a net budget of \$1,945,676, an increase of 7.5% over the previous year to provide the needed operations and service levels. The budget funds 14 allocations, an increase of one over the prior year due to filling a vacant clerical position to meet required administrative support service levels. Expenditures are slightly up and include funding for the annual agricultural marketing program. Overall revenues are projected to increase to accurately reflect workload trends.

The Fish and Game Commission is under the purview of the Agricultural Commissioner. Historically, the budget is partially offset through the use of reserves. It is recommended that beginning FY 2013-14 the Commission's annual operating costs be covered through an annual General Fund augmentation of \$4,000.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 232.

Agricultural Commissioner / Sealer of Weights & Measures 22210

Land Use Service System

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

Major Budget Adjustment Included in FY 2012-13

- Transfer of \$2,000 from Special Department Expense to Equipment Expense to fund weights and measures equipment purchase.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Net increase \$125,425 in salaries and benefits expenditures to include an Administrative Clerk-Entry Journey position and a reduction in extra-help.
- Increase budgeted revenues to reflect projected levels (\$124,259).

Fish and Game Commission 22370

Land Use Service System

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Implement annual, ongoing revenue contribution of \$4,000 from the General Fund to fund Commission's normal operating costs.

Assessor

ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		ASSESSOR			
Appropriations	FY 2011-12 Actuals	FY 2012-13 Est / Actual	FY 2013-14 Proposed Budget	FY 2013-14 Final Budget	% Change from Proposed
GENERAL FUND Assessor	\$ 9,502,670	\$ 9,657,770	\$ 10,612,743	\$ 10,608,327	0.0%
TOTAL ALL FUNDS	\$ 9,502,670	\$ 9,657,770	\$ 10,612,743	\$ 10,608,327	0.0%

FUNDED POSITIONS					
Assessor	76	76	76	76	0%
TOTAL FUNDED POSITIONS	76	76	76	76	0%
TOTAL ALLOCATED POSITIONS	85	85	85	85	0%

Mission Statement

The Assessor's Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The annual assessment roll that generates FY 2013-14 property taxes is composed of over 172,600 taxable assessments with a roll value in excess of \$51.3 billion. The Assessor:

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

Department Comments

Our website is one of the most frequently accessed in the County, with over 11,400 visitors per month. We offer the following online services for property owners:

- Information by assessor's parcel number.
- Frequently Asked Questions by topic.
- On-Line Fillable Property Tax Forms.
- Supplemental Tax Estimator.
- E-Filing for 571-L Business Property Statements.
- Assessment roll facts by year and jurisdiction.

Kristen Spears, Assessor

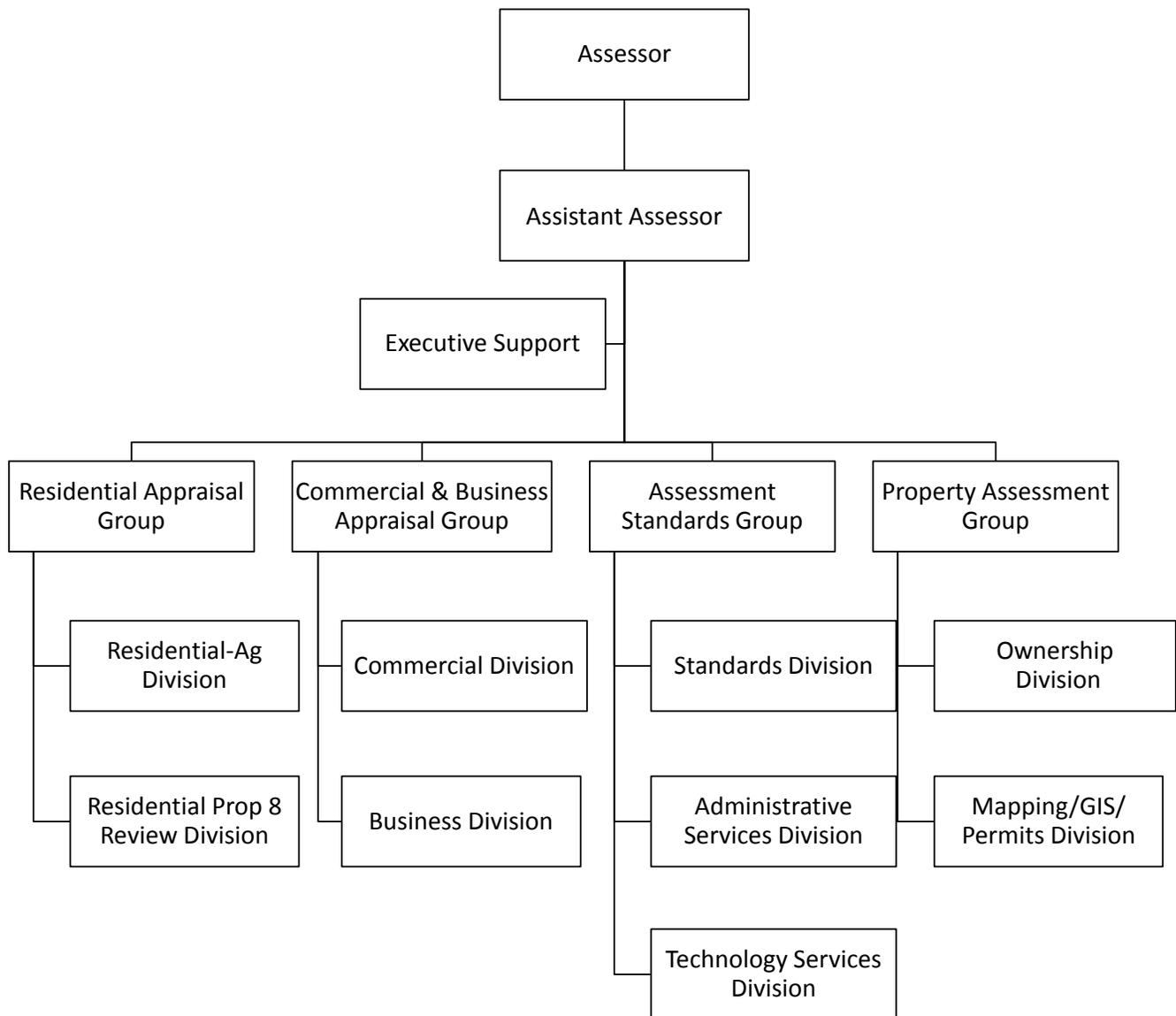
Assessor

Since 2007, the Assessor's Office has recognized properties where a temporary decline in assessed value is indicated. Currently, over 50% of the parcels in the County have seen this temporary decline. As the real estate market recovers and assessed values rise, our office will continue to promote proactive communication with property owners by:

- Sending out value notices to each property owner informing them of their assessed value.
- Soliciting property owner feedback regarding their property's value and condition.
- Offering a streamlined value review process, a fillable form accessed on the Assessor's website
 - available from July 1st through December 31st of each year
 - no application fee
 - an alternative to the Assessment Appeal process administered through the Clerk of the Board
- Providing community outreach presentations on assessment issues.
- Responding to thousands of public inquiries annually by phone, letter, and email.

As the real estate market recovers, the Assessor's office workload will increase. Transfers and new construction activities are already increasing. Public inquiries and assessment appeals are anticipated to increase as those properties whose values were temporarily reduced are now gradually restored. We will continue to develop efficiencies in work processes and utilize technology to meet our state mandated responsibilities while enhancing the service we offer the public; however, maintaining core staffing levels is critical to the success of our mission.

ASSESSOR



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the Assessor Department:

- Expenditures are decreased by a net \$4,416 for carryover building maintenance project costs (\$50,000), off-set with an Other Post Employment Benefits (OPEB) cost reduction (\$54,416).

Proposed Budget Summary

The Assessor’s FY 2013-14 Proposed Budget provides a combined net budget of \$10,612,743; a 5% increase from FY 2012-13 Final Budget due to cost of doing business increases combined with a \$150,000 reduction in Property Tax Administration Fee (PTAF) revenues from cities due to recent court rulings on the allocation of PTAF between counties and cities. In light of increases in costs combined with decreases in revenues, increase in General Fund is provided in order to maintain existing level of services.

Existing service levels are challenged with anticipated increased appeals related to Prop 8 adjustments and with moderate increases in new construction activity. The budget continues to fund 76 positions out of the 85 allocated positions; the same as FY 2012-13. To curb impacts to the General Fund due to loss in PTAF and cost increases, the Assessor reduced expenditures in various categories; notably outside contracts for property valuation services. Further, the Assessor plans to seek cost recovery measures in FY 2013-14, where such opportunities exist and as state law allows.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 235.

Assessor 10370

Administrative & Financial Service System

Program Purpose: Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business property assessments. Provide property information to local government, property owners, and the business community.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$164,084 from FY 2012-13 net for salaries and wages for Department promotions and recent hires in FY 2012-13, funding 76 out of the 85 allocated positions.
- Increase \$297,787 for benefit expenditures.
- Increase a net of \$74,313 for service and supplies including additional funding for countywide system charges, postage, offset by decrease in contract funding for outside valuation and consultant services.
- Reduce a net of \$43,954 for charges from departments building maintenance and information technology services.
- Increase \$200,000 for SB 2557 Tax Administrative Fees – Districts.
- Reduce \$150,000 for SB 2557 Tax Administrative Fees – Cities.
- Increase \$25,000 for Supplemental 5% Property Tax Admin fees.
- Increase \$12,000 for Data Request revenues.
- Increase \$30,000 in transfers in from Countywide Systems Charges to offset PC replacements.

**OFFICE OF THE AUDITOR-CONTROLLER
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: AUDITOR-CONTROLLER

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND Auditor - Controller	\$ 4,837,852	\$ 4,723,133	\$ 5,430,386	\$ 5,056,643	-6.9%
OTHER OPERATING FUND Debt Service - Fund 190	\$ 4,345,875	\$ 4,353,215	\$ 4,347,027	\$ 4,347,027	0.0%
TOTAL ALL FUNDS	\$ 9,183,727	\$ 9,076,348	\$ 9,777,413	\$ 9,403,670	-3.8%

FUNDED POSITIONS					
Auditor - Controller	40	40	40	39	-3%
Debt Service - Fund 190	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	40	40	40	39	-3%
TOTAL ALLOCATED POSITIONS	43	43	43	42	-2%

Mission Statement

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

Department Comments

The Auditor-Controller's office provides a broad range of financial accounting and auditing services to all county departments, agencies, and districts whose funds are kept in the County Treasury. The Administration division of the office provides administrative, technical, and secretarial support to divisions providing services as outlined below.

The Financial Accounting and Reporting division provides financial information and general accounting services to the public, other government agencies, and county departments.

- Records all receipts and disbursements of county monies.
- Maintains budgetary control of various funds.
- Enforces accounting policies and procedures.
- Prepares financial statements and reports required by federal and state laws.
- Oversees the warrant and cash reconciliations of the County.

Auditor - Controller

The Internal Audit division conducts audits of county departments and programs, special districts, and federal and state grants.

- Assists departments with reviews of their internal controls, processes, and records.
- Ensures countywide compliance with policies.
- Provides an environment that promotes the safeguarding of county assets.

The Payroll division provides payroll services for employees of both the County and certain special districts.

- Produces biweekly paychecks.
- Records and transmits all payroll liabilities.
- Provides payroll data to third party benefit plan administrators.
- Prepares and files state and federal quarterly and annual payroll tax returns.
- Ensures payroll procedures and reporting meet all legal requirements.

The Property Tax division is responsible for preparing the countywide property tax levy.

- Creates property tax levy.
- Distributes tax proceeds to all government agencies, cities, schools, Special Districts and the County.
- Processes corrections to the tax roll.

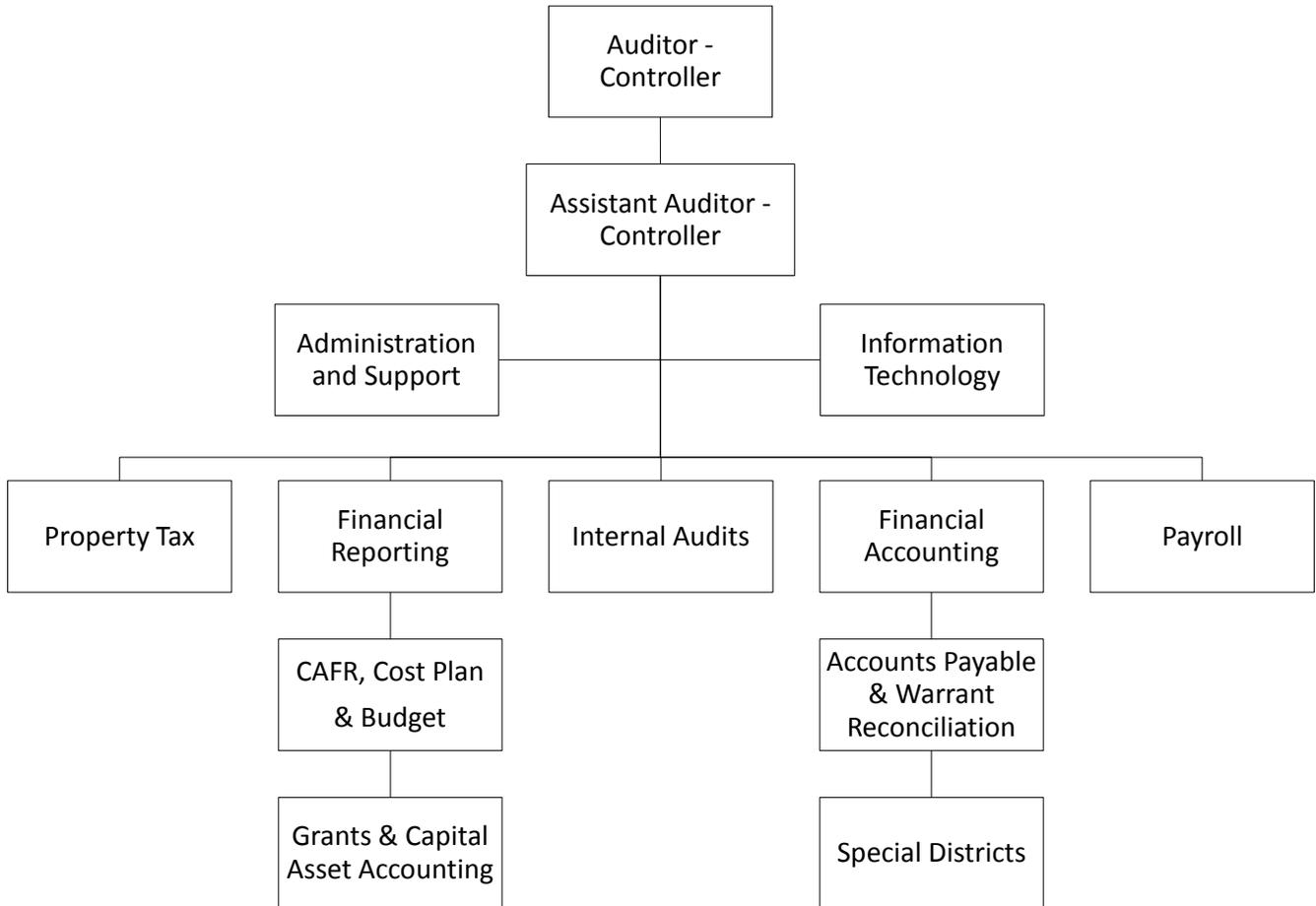
This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in the Internal Audits, Property Taxes, Financial Accounting and Reporting, and Payroll divisions. Despite current staffing restraints, we continue to be committed to providing quality and timely professional services to our customers, and to be a reliable resource for county departments.

Significant challenges in the upcoming year will strain our ability to provide quality and timely services. Those challenges include:

- Implementing ABX1 26 "RDA Dissolution".
- Implementing several ACORN (payroll system) configuration changes as a result of mandates and negotiations.
- Correctly interpreting and applying increasingly complex legislative mandates in the property tax, payroll, and financial accounting and reporting arenas.
- Continuing to implement cost saving methods including, but not limited to, implementation of various ACORN and PAS (accounting system) modifications to further motivate and enable county departments to utilize self-service functionality, and to become more paperless.
- Ensuring countywide compliance with existing and newly adopted policies.
- Providing training to our customers regarding new policy and reporting requirements, as well as training to our ACORN and PAS users.
- Managing succession-planning efforts that are critical to the ongoing effectiveness of operations.

Dealing with these issues within the budgetary constraints will be a significant challenge, but one which we are committed to meeting.

OFFICE OF THE AUDITOR - CONTROLLER



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Auditor Controller* budget:

- Revenues reduced by \$200,000 for reimbursement from Countywide Systems Fund.
- Expenditures of \$145,764 and position allocations are reduced for the transfer of one senior technology solutions analyst to Administrative Services to serve on the ACORN Systems support team.
- Expenditures reduced by \$200,000 for ACORN consultant contracts.

The Final Budget includes the following budget adjustments for the *Other Debt Service Fund* budget:

- Revenue is decreased \$30,000 from contributions from the General Fund.
- Funding is added to the reserve account, Assigned for Contingencies (\$311,529).

Proposed Budget Summary

The Auditor-Controller's FY 2013-14 Proposed Budget provides a combined net budget of \$5,430,386, relatively flat from FY 2012-13. Major expenditure for FY 2013-14 includes the migration from the current PayBase check printing system with an end of life date of May 2014, to a Windows 7 compatible laser check printing system. This will allow the Auditor-Controller to continue to print Accounts Payable and Welfare warrants.

No changes to services are anticipated in the Auditor-Controller's office with a relatively flat budget year-over-year. The year-over-year change to the budget is largely a reflection of the PayBase system replacement and net adjustments to salary and benefits costs due to retirements, transfers, and merit increases that take place during the course of the fiscal year. The budget provides funding for 40 positions out of the 43 allocated positions. Losses in SB 2557 – Property Tax Administration Fees (PTAF) from cities have been mitigated with projected increases in PTAF from districts and assessment collection fees.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 237.

Auditor – Controller 10250
Administrative & Financial Service System

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

Major Budget Adjustment Included in FY 2012-13

- Increase \$47,800 in expenditures and revenues for contract auditing services to perform due diligence review for the former Redevelopment agencies of Placer County and City of Roseville.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$46,926 in net expenditures for salaries and benefits including overtime, extra help, salary and wages for 40 positions out of 43 allocations.

Auditor - Controller

- Increase \$47,387 net for service and supplies to include \$50,000 for PayBase system upgrade and incremental increases for various expenditures, which are partially offset by decreases for professional services, membership dues, office supplies, and mileage.
- Increase \$19,094 for management information services costs due to increases to data and systems maintenance charges.
- Increase \$15,958 net for charges to departments for project billing and accounting services and external audits.
- Increase \$7,000 in net SB 2557 Tax Administrative Fees from special districts and cities.
- Increase \$24,000 for Assessment/Tax Collection Fees.
- Reduce \$66,058 net for Accounting and Auditing Fees.

<p style="text-align: center;">Debt Service 89360 Administrative & Financial Service System</p>

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Child Support Services

CHILD SUPPORT SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		CHILD SUPPORT SERVICES DIRECTOR			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND Child Support Services	\$ 6,278,850	\$ 5,863,749	\$ 6,316,073	\$ 6,316,073	0.0%
TOTAL ALL FUNDS	\$ 6,278,850	\$ 5,863,749	\$ 6,316,073	\$ 6,316,073	0.0%

FUNDED POSITIONS					
Child Support Services	45	43	44	45	2%
TOTAL FUNDED POSITIONS	45	43	44	45	2%
TOTAL ALLOCATED POSITIONS	65	65	65	65	0%

Mission Statement

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

Department Comments

Assisting parents and children with legal services, while balancing legal requirements with acceptable solutions, is the focus of the Placer County Department of Child Support Services. Our child support professionals work collaboratively with both parents to ensure that children's financial and medical needs are supported. The Department's commitment to excellent customer service focuses on taking the time to effectively communicate the child support process with customers. The intent is to educate our customers to be part of the solution, which leads to greater outcomes.

Federal Performance Measures: The State Department of Child Support Services establishes the goals for each local child support agency based on five federal performance measures plus an additional measurement for distributed collections. The following table captures the past year's performance and the goals set for the current Federal Fiscal Year (FFY) 2012.

Performance Measure	FFY 2011 Goals	FFY 2011 Results	FFY 2012 Goals
Paternity Establishment	100%	96.9%	100%
Cases with Orders Established	90%	90.6%	91.5%
Distribution of Current Support	63%	60.6%	62%

Child Support Services

Performance Measure	FFY 2011 Goals	FFY 2011 Results	FFY 2012 Goals
Cases with an Arrears Payment	65%	61.5%	64%
Cost Effectiveness	\$3.15	\$3.35	>\$3.35
Distributed Collections	\$19,075,394	\$20,036,401	\$20,637,493

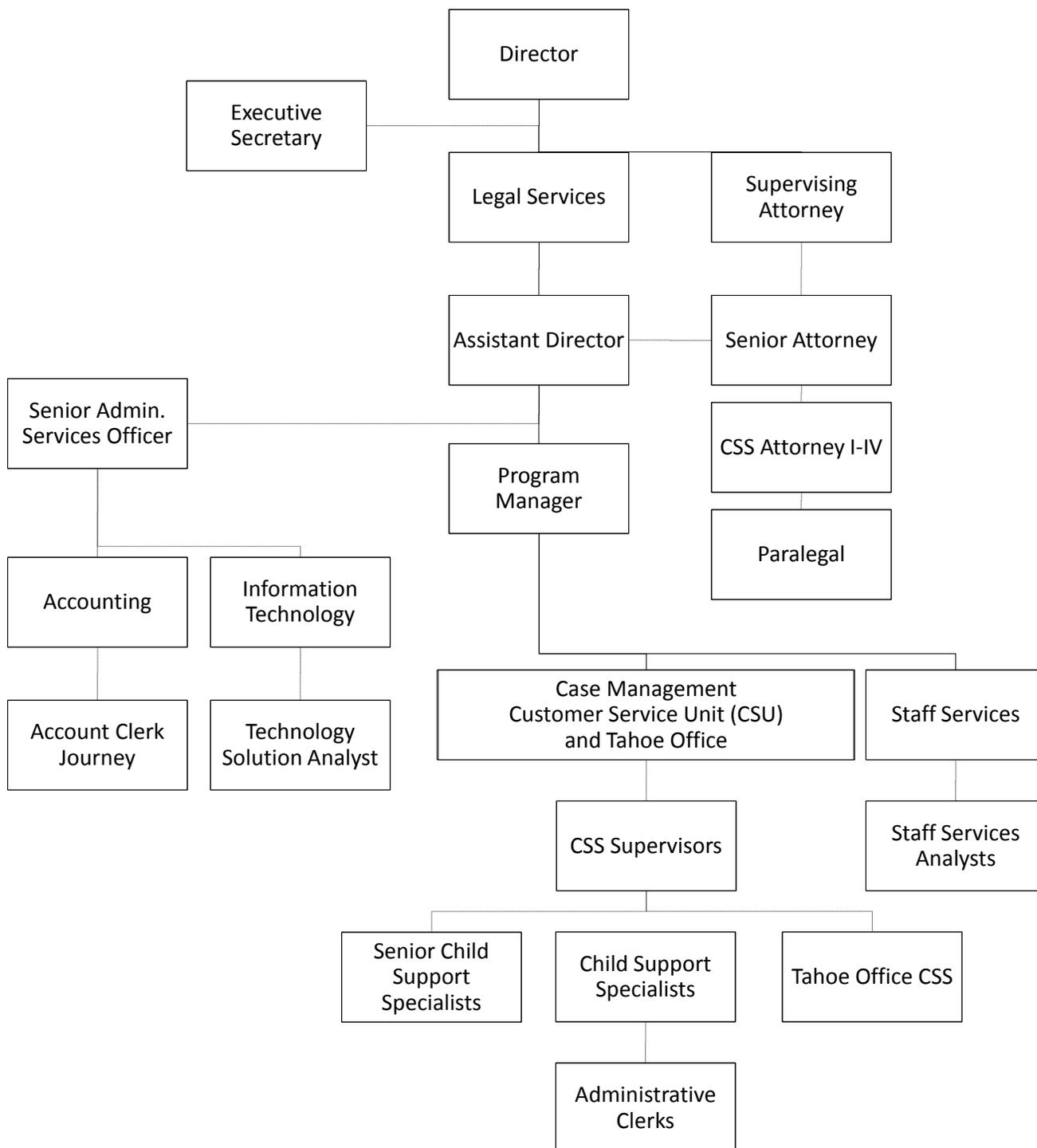
- In 2012, of the \$20 million collected \$18 million was paid to local families.
- Child support is the second largest source of income for families receiving it.

We are continuously exploring ways to deliver better service and reduce costs where possible, through operations, technology, and collaboration with our customers:

- For every dollar spent, the Department collects \$3.35 on behalf of families, compared to the statewide average of \$2.29.
- Court proceedings are video-conferenced with court orders produced, signed, and served when the proceedings take place, getting support to families up to six weeks faster.
- Customers can access their child support account online or through our lobby kiosk to make payments, view account balances, and even view jobs and apply for work.
- Customers are greeted in our lobby by a specialist who is prepared to handle complex issues to reach a swift resolution.

The Federal Office of Management and Budget rates child support as the best managed and most effective social service program in the nation. When children can count on their parents for the financial and medical support they require, their future becomes much brighter. The department is proud to serve the parents, children, and families of Placer County.

CHILD SUPPORT SERVICES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Child Support Services* Department:

- Within existing budgeted expenditures, fund three additional Child Support Specialists and defund two Paralegals in order to align with ongoing Department operations.

Proposed Budget Summary

The Proposed Budget for Child Support Services maintains existing service levels and continues to be funded 100% through federal and state revenues with no county General Fund support. A state funding reduction of \$121,000 last year is restored in the Governor's Budget for FY 2013-14, enabling the Department fund one additional position.

The Department continues to explore the most effective combination of technology, staff development and collaborative involvement of program recipients in order to provide services in the most cost effective manner.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 240.

Child Support Services 21720
Health & Human Support Service System

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

- Establishes paternity.
- Locates parents.
- Requests child support orders.
- Requests medical support orders.
- Enforces child support and spousal support orders.
- Modifies child support orders.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- State revenues are increased \$121,162, funding one additional child support specialist position.

Community Development Resource Agency

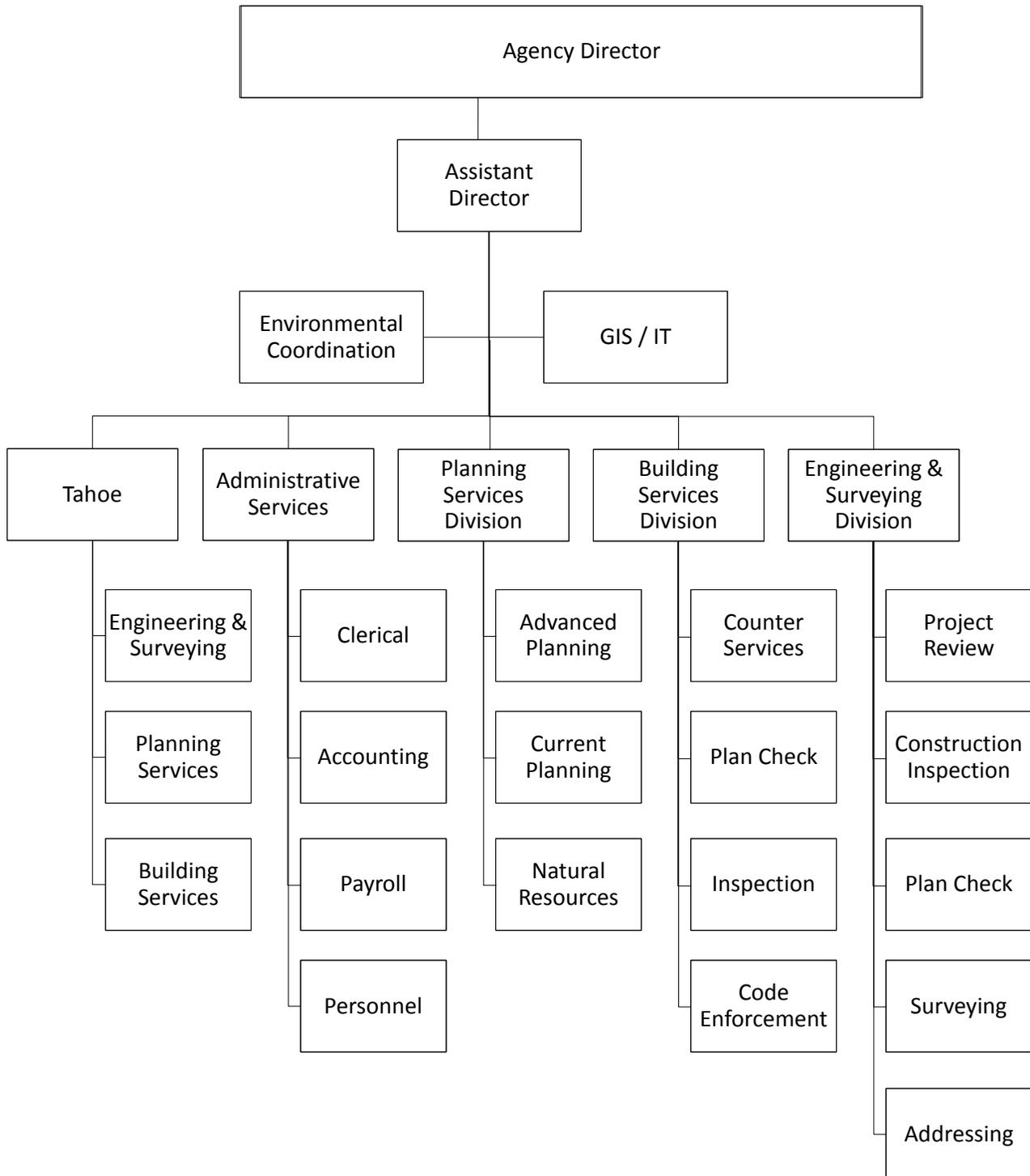
COMMUNITY DEVELOPMENT RESOURCE AGENCY APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		DIRECTOR COMMUNITY DEVELOPMENT RESOURCE AGENCY			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Community Development Resource Agency	\$ 1,251,319	\$ 1,819,071	\$ 1,684,104	\$ 1,664,056	-1.2%
Building Inspection	\$ 3,780,432	\$ 4,120,045	\$ 5,064,193	\$ 5,049,873	-0.3%
Engineering & Surveying	\$ 6,749,736	\$ 4,464,006	\$ 5,491,003	\$ 5,473,461	-0.3%
Planning	\$ 5,050,494	\$ 4,958,086	\$ 5,259,437	\$ 6,019,162	14.4%
Subtotal General Fund	\$ 16,831,981	\$ 15,361,208	\$ 17,498,737	\$ 18,206,552	4.0%
OTHER OPERATING FUND					
Low & Moderate Income Housing Asset - Fund 106	\$ 4,312,641	\$ 3,673,916	\$ 2,271,605	\$ 2,271,605	0.0%
TOTAL ALL FUNDS	\$ 21,144,622	\$ 19,035,124	\$ 19,770,342	\$ 20,478,157	3.6%

FUNDED POSITIONS					
Community Development Resource Agency	29	31	28	29	4%
Building Inspection	21	19.5	20	19	-5%
Engineering & Surveying	27	25	24.5	24.5	0%
Planning	19	17	17	17	0%
Low & Moderate Income Housing Asset - Fund 106	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	96	92.5	89.5	89.5	0%
TOTAL ALLOCATED POSITIONS	159	158	159	158	-1%

Mission Statement

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

COMMUNITY DEVELOPMENT / RESOURCE AGENCY



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Community Development Resource Agency* budget:

- Expenditures reduced by \$20,048 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Building Inspection* budget:

- Expenditures reduced by \$14,320 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Engineering and Surveying* budget:

- Expenditures reduced by \$17,542 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Planning* budget:

- Revenues increased \$692,785 for Dept. of Energy Grant - Phase 2 funds for FY 2013-14.
- Revenues increased \$20,000 in HR2389 funds for the Biomass project.
- Revenues increased \$81,665 for US Forest Service funds.
- Expenditures increased \$692,785 for new Biomass expenditures.
- Expenditures increased \$81,665 for Master Stewardship Agreement.
- Expenditures reduced by \$13,604 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Low and Moderate Income Housing Asset Fund* budget:

- Funding is withdrawn from the reserve account, Reserve for Contingencies (\$193,384).

Proposed Budget Summary

The Community Development Resources Agency (CDRA) FY 2013-14 Proposed Budget provides a combined net budget of \$17,498,737, an 18.8% increase (\$2,767,815) from FY 2012-13 Final Budget. The budget continues to fund long-standing county priorities such as the development of the Placer County Conservation Plan (PCCP). CDRA continues to meet the challenge of various demands in all areas of land development including current project reviews, long-range planning efforts (community plan and General Plan updates), and inspection services related to new construction activity. CDRA has a total of 89.5 funded positions out of 159 allocated positions. CDRA continues to leverage Federal and State monies to provide for major projects such as the Cabin Creek Biomass Facility, development of the PCCP, and other planning efforts. As construction activity increases, construction permit-related revenues are projected to increase, offsetting General Fund impacts from increasing resources to meet demand for inspection and review services.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 246.

Community Development Resource Agency 22240

Land Use Service System

Program Purpose: The Administrative Services division of the CDRA provides centralized administration and support services to all divisions included under the CDRA umbrella: Planning, Building Inspection, and Engineering and Surveying. Programs specific to CDRA include environmental review coordination, geographic information services (GIS), information technology support, accounting, auditing, front counter services (including Tahoe functions), and Tahoe Regional Planning Agency interface.

CDRA's Administrative Services division provides centralized customer service delivery for the three land use divisions associated with CDRA, as well as provides internal coordination with other county departments involved in the land development process, including Public Works, Facility Services, Health and Human Services (Environmental Health Division), and the Air Pollution Control District.

Program Comments: As the national economy begins to recover from its recent downturn, CDRA is preparing for increased development activity in all areas of the County. While development in the Tahoe region has remained steady, CDRA is seeing renewed interest in development projects in the western portion of the County, including a new 161 lot single-family residential project by JMC Homes which is currently under construction.

With the opening of a new development services center in Tahoe City, this past year has shown great advances for CDRA. With the opening of the CDRA Administrative Office at the Customs House, all land development departments (CDRA, Environmental Health, Assessor's Office) are now located in a single building, creating a true "one-stop shop" for county residents needing to address land development issues. The facility has been well received by the public, and the comfortable and inviting lobby is becoming a local meeting place for residents needing to obtain county services.

As part of the County Executive Office's continued effort to improve customer service and community engagement, and after receiving feedback from members of the Tahoe business community, CDRA created an Ombudsman position to provide a staff liaison for community members. The sole focus of the Ombudsman position is to provide value-added customer service on individual projects and to facilitate process improvements that result in a user-friendly permitting process, both for customers and for county staff. The Ombudsman works CDRA-wide and across all county departments to accomplish these results. In this role, the Ombudsman acts as CDRA's "ambassador" to the business community and the citizens of Placer County. The Ombudsman position has been well received by residents and businesses in the Tahoe area, and CDRA looks to create a similar role here in the Auburn office before the end of the year.

As approved by the Board for FY 2012-13, CDRA is performing an upgrade to the County's land development permit system (PLUS). The upgrade will involve installation of updated software (Accela Automation), conversion of existing data to a new system, and establishing and building workflows. There will also be a significant redesign, business process analysis, and training component associated with the upgrade. Implementation of this upgrade will not only benefit county staff, but the upgrade will allow the public improved access to monitoring activities associated with planning applications, building permits, and other land development issues associated with properties.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$285,084 net in salary and benefit expenditures reflecting the reduction in funding for three vacant positions, offset by Department promotions and recent hires in FY 2012-13.
- Increase \$103,037 in new benefits expenditures.
- Decrease \$70,685 in net for service and supplies including reduction of \$90,179 for one-time SIRE review and Pictometry expenditures, and incremental increases for various expenditures.
- Increase \$209,580 in A-87 (distribution of countywide indirect costs) allocated to the CDRA Administrative division.
- Reduce \$48,750 in one-time expenditures towards the upgrade of the Placer Land Use System (PLUS).
- Reduce of \$108,139 net in charges to other departments to reflect administration, personnel, GIS, and IT services to other CDRA divisions and front counter services to CDRA divisions and Department of Public Works.
- Increase \$13,000 in transfers from Countywide Systems to fund PC replacements.

Building Inspection Division 22220

Land Use Service System

Program Purpose: The Building Services division reviews construction drawings, conducts on-site inspections, performs emergency service functions, maintains inspection records, responds to citizen requests for information (public record requests), and reviews complaints for potentially hazardous violations of construction codes and standards throughout the unincorporated Placer County.

Program Comments: For the past fiscal year, the Building Services division has continued to experience year-over-year revenue and workload increases, and staff anticipates a stable FY 2013-14 requiring a similar staff and resource setting as the prior year. Based upon current projects, FY 2014-15 may see a slight workload increase as foreclosures subside and the demand for residential lots increases. A similar increase is also anticipated for FY 2015-16 as the housing and commercial markets gain strength throughout the greater Sacramento region.

Code Enforcement Services, another work unit within the Building Services division appropriation, maintains a consistent caseload year-over-year across unincorporated Placer County. As the County's population continues to grow, and as more residents move into previously rural areas, the Code Enforcement team continues to see increases in complaints regarding neighbor issues. Having Code Enforcement staff available to respond to land-related complaints is a value to county residents, as residents can rely on county staff to address issues (as opposed to trying to address the issue themselves). Consistent with the direction set by the Board of Supervisors, the emphasis of the Code Enforcement team continues to center on gaining compliance, and the results are impressive.

While both Building and Code Enforcement Services expect a slight increase in work this upcoming fiscal year, the Building Services division is not anticipating a significant new home resurgence for FY 2013-14. For this reason, the division must utilize the full scope of its staffing resource to accomplish next fiscal year's work demands. Thereafter, workload statistics will be monitored closely as community and economic growth commence once again, potentially necessitating further staffing resources to ensure the level of service expected by the Board of Supervisors and the residents of Placer County. The Building Services division will continue to closely monitor permit activity to assure that the highest and best level of customer service is provided to the residents of the County.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$107,270 net in salary and benefit expenditures reflecting retirements, Department promotions, recent hires, and new benefits in FY 2012-13.
- Increase \$144,068 in net for service and supplies including increase of \$74,500 for outside building inspection contract services, and incremental increases for various expenditures.

Community Development Resource Agency

- Increase \$594,298 in A-87 costs allocated to the Building division.
- Reduce \$48,750 in one-time expenditures towards the upgrade of the Placer Land Use System (PLUS).
- Increase \$229,842 in net revenues including charges from other departments to reflect administration, personnel, GIS, IT, and front counter services, increase in construction permit and energy review fee revenue, and decrease in revenue from the mPower Program.
- Increase \$6,400 in transfers from Countywide Systems to fund PC replacements.

Engineering & Surveying Division 11400

Land Use Service System

Program Purpose: The Engineering and Surveying Department (ESD) participates in the Placer County Land Development Process by taking part in the environmental review of projects and, as part of the County's Design / Site Review Committee (DRC), the public hearing process for discretionary permits. ESD is responsible for the review and approval of improvement plans for the various commercial and residential projects as well as reviewing the Final Maps for residential subdivisions. ESD is also responsible for enforcement of the County's Grading Ordinance and for providing the situs (location) addresses of properties

Program Comments: As part of the Board's reorganization of the Community Development Resources Agency, this past year the Engineering and Surveying Department was brought under CDRA umbrella as a division, completing the last segment of unifying all permitting functions as divisions under CDRA. With the inclusion of the ESD within CDRA, all county land development staff are now overseen by a single department Director, thereby streamlining the lines of communication. This is of value to the residents of the County, as all CDRA staff can now review projects as a cohesive unified team.

For this coming budget year, structural changes related to this realignment includes elimination of the Director and Assistant Director positions, and in their place creating a single, lower level position of Deputy Director. An ongoing budget savings of approximately \$250,000 per year will be realized by this change.

As to workload, the ESD will again this year assist the Department of Public Works by augmenting its resources on non-general fund projects. ESD is also providing assistance to the Department of Facility Services on several of their capital projects. In addition to ESD's County capital project assistance, major infrastructure encroachment permit work continues on capital projects for outside agencies, such as Central Valley Independent Network, Placer County Water Agency, and South Placer Municipal Utility District. Where such infrastructure is located within county public right-of-way, ESD provides the required encroachment inspection per the Streets and Highways Code. The County cost for providing this service is fully recoverable. The cross-utilization of this staff is a great benefit to the County and its residents, as county staff already familiar with projects and county policies are able to fill staffing gaps in other county departments that have resulted from attrition over the past several years.

Evidence continues to emerge suggesting a sustained recovery from this past economic downturn. ESD construction activity in the first half of FY 2012-13, and associated permit revenue, has increased approximately 25% over the prior year. ESD mapping services likewise are showing increases in submitted land development tract maps. Meetings with developers have confirmed expectations that the development community is ready and eager to put their full resources back to work. Recent real property transactions corroborate this supposition, as large projects such as Winchester have been purchased out of bankruptcy, and new projects, such as Timberline and Rancho Del Oro, are eager to begin construction. This renewed development activity will be accompanied by increases in the County's tax base as a result of impending real property improvements.

Lastly, staff attrition has led to a continued reduction in the ESD workforce, as vacated positions have not been backfilled. While CDRA does not anticipate workload demand commensurate with those of the mid 2000's, recent increases in demand could pose challenges and delivery service impacts at our current staffing level, particularly during peak workload demand. To this end, the ESD budget includes approximately \$255,000 earmarked for

Community Development Resource Agency

consultant services, budgeted to assist in handling the anticipated workload. The costs for such would be fully funded by project applicants, with no general fund impact.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$167,578 net in salary and benefit expenditures reflecting one-time employee sick leave costs due retirement of an employee with 30+ years of service, offset by Department promotions and merit increases in FY 2012-13.
- Increase \$119,736 in new benefits expenditures.
- Increase \$270,863 net for service and supplies including increase of \$255,000 for outside construction inspection contract services, and incremental increases for various expenditures.
- Increase \$930,602 in A-87 costs allocated to the Engineering and Surveying division.
- Reduce \$48,750 in one-time expenditures towards the upgrade of the Placer Land Use System (PLUS).
- Reduce of \$16,744 net in charges from other departments to reflect administration, personnel, GIS, IT, and front counter services.
- Increase \$116,703 in net revenues including charges to other departments for construction inspection services provided to Facility Services and Public Works departments, increase in construction permit revenue, decreases in prior-year construction inspection work, and decreases in plan check fees.

Planning Services Division 22330

Land Use Service System

Program Purpose: The Planning Services division encompasses a variety of roles that are often grouped under the headings of current (i.e. new development) and long-range planning. Current planning activities deal with applications for specific development entitlements, while the long-range planning focuses on the preparation of the General Plan, community plan, natural resource documents, and other policy-related matters. In practice, the two planning areas are intertwined so that recommendations and interpretations of codes are guided by adopted policy, including appropriate federal and state regulations. In addition to implementing the County's General Plan and Zoning Code, the Planning Services Division is responsible for county compliance with the California Environmental Quality Act (CEQA), as well as the State Subdivision Map Act and State Planning Law.

Program Comments: While private land development has slowed over the last several years, the Planning Services Division used the slowdown to focus on priorities of the Board of Supervisors: completion of the Placer County Conservation Plan, commencement of an update to the Sheridan Community Plan, and commencement of the updates to the Tahoe Basin Community Plans. Each of these work programs center around community and resident involvement, and through this involvement the public will be able to help shape the future of their communities. By utilizing current staff to take on these projects of countywide importance, the Planning Services division has been able to reduce the number of consultant contracts it manages, which results in monies going back into the General Fund for other uses throughout the County.

In response to concerns raised by residents, as well as concerns raised by winery owners, staff is embarking on an update to the County Winery Ordinance that is intended to clarify existing language and further encourage the economic development of the local agricultural industry. In a similar manner, Planning Services staff will also be undertaking efforts to develop new definitions and standards in the Zoning Ordinance for Community Centers. These efforts have been undertaken due to the need for compatibility between wineries and adjoining properties.

Consistent with state law, Planning Services staff has commenced the development of a work program to update the County's General Plan. As the General Plan is the blueprint for development of the County, staff envisions that this will be a community-driven process to assure that the sentiments of the residents are accurately captured in the updated document. Staff also continues to pursue grant funding to facilitate the development of a Climate Action Plan for the County. As climate change and global warming are new concerns being voiced by some residents of the County, the preparation of a Climate Action Plan will allow the County to identify community health issues

Community Development Resource Agency

related to Green House Gas (GHG) Emissions and the identification and development of climate mitigation strategies to integrate public health objectives with land use planning, building design, and energy conservation. Ultimately, this effort will help to reduce GHG Emissions, and provide for sustainable and healthy communities.

To assist resident and land development applications in addressing state laws regarding impacts to trees and woodland areas, staff will be launching an update to the County's Tree Ordinance which will include a forest/woodland management component. By addressing this on a countywide level, rather than a project-by-project basis, will provide great benefit to the residents of the County, as there will be improved consistency in the implementation of the Tree Ordinance.

Major Budget Adjustment Included in FY 2012-13

- Increase \$41,166 in expenditures and revenues to fund additional work related to the preparation of the Environmental Impact Report for the Cabin Creek Biomass Facility Project.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$50,124 net in salary and benefit expenditures reflecting retirements, Department promotions and merit increases in FY 2012-13.
- Increase \$97,000 in extra help related to completion of the Placer County Conservation Plan (PCCP).
- Increase \$30,000 in overtime/call back related to the completion of the PCCP.
- Increase \$87,591 in new benefits expenditures.
- Increase \$126,910 net for service and supplies including increase of \$106,750 for outside contract services for PCCP, preliminary General Plan, and continued Tahoe community plan update work, and incremental increases for other various expenditures.
- Increase \$609,881 in A-87 costs allocated to the Planning division.
- Reduce \$48,750 in one-time expenditures towards the upgrade of the Placer Land Use System (PLUS).
- Reduce of \$106,032 net in charges from other departments to reflect administration, personnel, GIS, IT, and front counter services.
- Decrease \$212,029 in net revenues primarily related to one-time federal grant revenues for the Biomass Facility Project, increases in land use application revenue, multi-department application fees, and at-cost planning fees.
- Increase \$6,969 in transfers from Countywide Systems to fund PC replacements.

Low and Moderate Income Housing Asset Fund 32560

Land Use Service System

Program Purpose: The Low and Moderate Income Housing Asset Fund has assumed and now oversees the housing functions and assets of the former Redevelopment Agency. These activities include construction projects in North Tahoe (Kings Beach Housing) and Auburn (Quartz Ridge).

Program Comments: Due to the dissolution of the County's Redevelopment Agency, the State required that all unencumbered low and moderate income monies (and associated assets) be disbursed to the local taxing entities. As a result, only those funds encumbered for the Quartz Ridge project were retained by the Housing Successor. Ongoing funding for housing projects and programs will be derived from the repayment of loans that were originally made from low and moderate income housing asset funds. The Low and Moderate Income Housing Asset Fund continues to be very active, and staff is currently working with schools in the Sheridan area to address identified needs.

Community Development Resource Agency

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$574,774 net for other charges related to RDA loans, bond principal and interest payments, and reduction of Home Investment Partnerships Program (HOME) and Infill Infrastructure Grant (IIG) program loans.
- Decrease \$6,605,720 in federal grant revenues related to the Biomass Facility Project.

County Clerk – Recorder / Registrar of Voters

COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		COUNTY CLERK-RECORDER / REGISTRAR OF VOTERS			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND County Clerk / Recorder	\$ 6,956,284	\$ 7,092,648	\$ 8,825,491	\$ 9,206,094	4.3%
TOTAL ALL FUNDS	\$ 6,956,284	\$ 7,092,648	\$ 8,825,491	\$ 9,206,094	4.3%

FUNDED POSITIONS					
County Clerk / Recorder	55	56	56	56	0%
TOTAL FUNDED POSITIONS	55	56	56	56	0%
TOTAL ALLOCATED POSITIONS	65	65	65	65	0%

Mission Statement

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

Department Comments

The requested budget for FY 2013-14 will allow for both the Clerk-Recorder and Elections Offices to meet expected workloads and services. In recognition of current economic conditions and to continue service improvements, the Department is updating its multi-year business plan in order to maintain mandated and critical operations through the most cost effective use of staff, technology, and facilities.

Document recordings increased very significantly in calendar year 2012 compared to 2011, but the Clerk-Recorder's Office continued to maintain next-business day index information for all recordings. Full implementation of electronic recording is expected during FY 2013-14 and will provide enhanced services to businesses and the public. Real estate related recordings will be able to be transmitted electronically, saving the public and businesses valuable time while protecting security.

- 127,320 document recordings in 2012; a 20.9% increase over 2011.

The Social Security Number Data Truncation program continues to protect the privacy of the public by ensuring that Social Security numbers are truncated (partially redacted) from all documents that are available for public view. Social Security numbers are automatically truncated on all new documents recorded, while older documents are checked for needed truncation. Additionally, the Clerk Recorder's Office issued 43,524 copies of vital records,

County Clerk – Recorder / Registrar of Voters

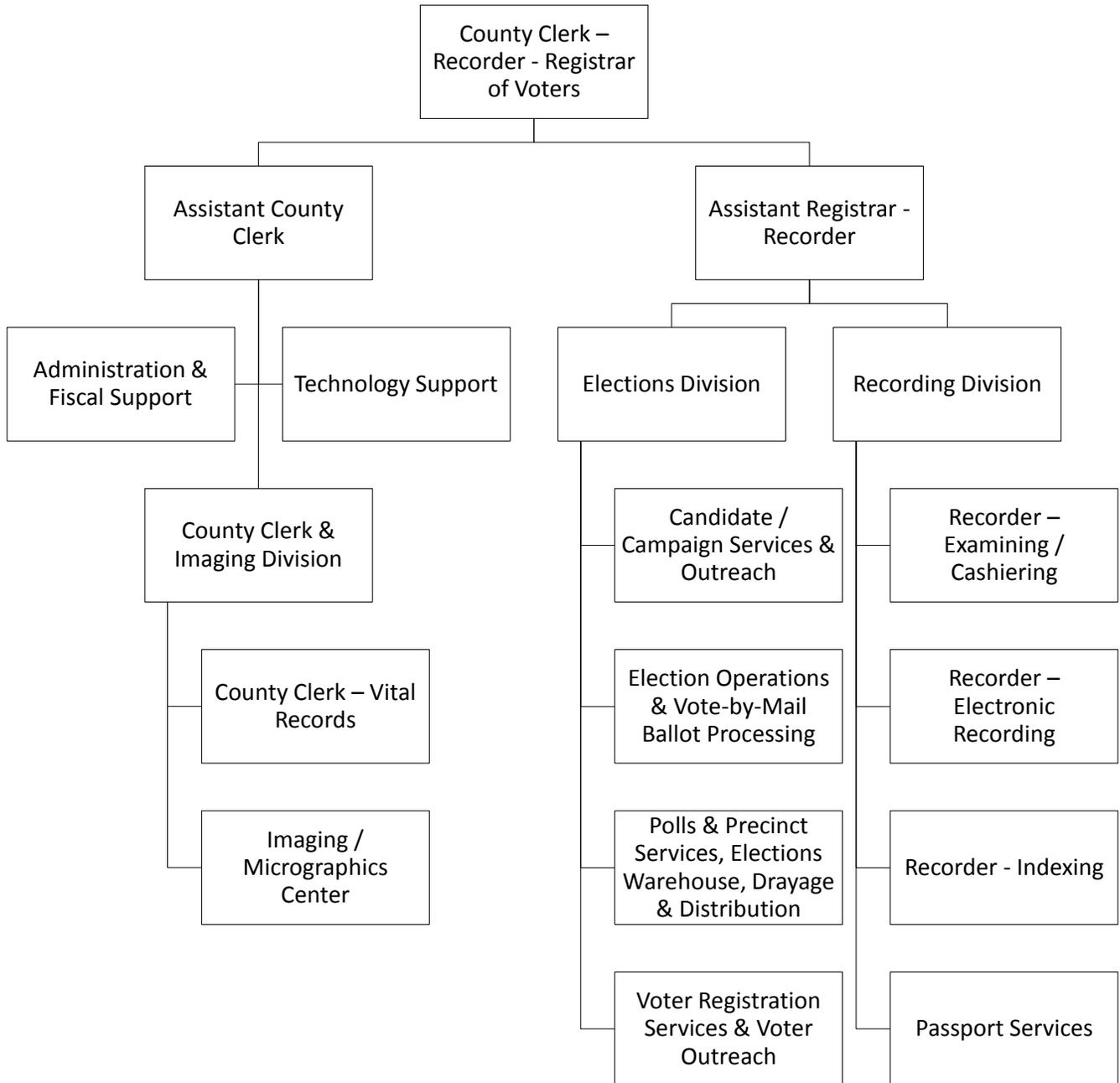
recorded documents and map filings to the public in 2012, 4,768 licenses, and processed 1,551 passport applications.

The Elections Office anticipates another record turnout of Placer County voters for the June 2014 Gubernatorial Primary Election. In each major election, more Placer County voters are enjoying the convenience of Vote-By-Mail. While 32.5% of Placer County voters used Vote-By-Mail in November 2002, 66.9% chose this method in the November 2012 election. All vote-by-mail ballot envelope signatures are compared to voter registration records to prevent fraud, along with checks to prevent voters from casting duplicate mail or poll ballots as well.

- Current voter registration for Placer County is 208,317, compared to 194,705 in the June 2012 Presidential Primary and 197,655 for the June 2010 Gubernatorial Primary Election.
- Permanent registered vote-by-mail voters is 127,919 or 61.4% of total registered voters.

As part of the Clerk-Recorder-Registrar of Voters' overall plan to constrain operating expenditures, staff will continue to be reassigned to Elections to reduce the need for temporary workers. Other cost reductions will be sought in precincts, ballot printing, and postage. However, due to the volume of work required for a major election and the now increasing volumes of recordings the Office of Clerk-Recorder-Elections requires that its 56 fully-funded positions be filled to provide an appropriate level of service to the public, businesses, and public agencies. Accordingly, filling of all funded, but still vacant positions is the Office's highest operational priority for 2013. Finally, the Clerk-Recorder-Registrar of Voters continues to work toward a facility acquisition that will improve election warehouse security, worker safety and comfort, and will provide enhanced permanent records storage.

OFFICE OF THE COUNTY CLERK – RECORDER REGISTRAR OF VOTERS



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Clerk-Recorder-Elections* Department:

- Trust Fund revenues of \$320,700 will fund several areas of one-time cost, with no impact to the General Fund: \$260,700 up-front OPEB funding for seven hires of existing funded vacant positions; \$50,000 in Extra Help to meet State-mandated Redaction Program deadlines; and \$10,000 for Recorder Server equipment. An OPEB payroll cost reduction of \$40,097 reflects revised costs.
- Increase Elections funding \$100,000 for a pending State mandate to print voting ballots in additional language(s).
- Increase revenues \$100,000 for Real Property Transfer Tax (real estate transaction tax).

Proposed Budget Summary

The FY 2013-14 Proposed Budget protects the existing level of Clerk-Recorder and Elections programs, with no reduction to core service delivery and mandated responsibilities. The Department's election reimbursement revenues are aligned with the projected needs for the June 2014 Statewide Primary. While the real estate market shows current signs of recovery, real estate-related revenues are conservatively increased due to past years of volatility. Funding continues for 56 positions, with the Department continuing to assign staff resources effectively between the Clerk-Recorder and Elections programs in order to fully meet workload demands.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 252.

County Clerk-Recorder 22300
Administrative & Financial Service System

Program Purpose: The County Clerk-Recorder's Office provides direct services to the public that facilitate business and personal transactions through recording and maintenance of real property transactions; maps; issuing vital record copies (e.g. birth and death certificates), marriage licenses, and passport applications; performing civil wedding ceremonies when requested; filing of fictitious business name statements as well as other professional registrations; and providing permanent filmed and imaged records for all recorded and filed documents.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Real Property Transfer Tax revenue is conservatively increased \$300,000 based on the pattern of real estate market activity.

Elections 22300
Administrative & Financial Service System

Program Purpose: The County Elections Office promotes high levels of civic involvement in the election process by registering eligible voters, encouraging informed voter and candidate participation, conducting timely, legally compliant, and accurate elections and related services for the County's citizens, candidates, and public officials, and for the cities, schools, and special districts within the County.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Elections reimbursement revenues are reduced by \$750,000 reflecting the biennial pattern of November General Elections.
- Expenditures are reduced \$300,000 in various election items to align with the projected cost of the June 2014 Statewide Primary Election.

County Counsel

COUNTY COUNSEL APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		COUNTY COUNSEL			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND County Counsel	\$ 3,018,899	\$ 2,858,313	\$ 3,289,955	\$ 3,326,594	1.1%
TOTAL ALL FUNDS	\$ 3,018,899	\$ 2,858,313	\$ 3,289,955	\$ 3,326,594	1.1%

FUNDED POSITIONS					
County Counsel	23	22	22	22.5	2%
TOTAL FUNDED POSITIONS	23	22	22	22.5	2%
TOTAL ALLOCATED POSITIONS	26	26	26	26	0%

Mission Statement

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

Department Comments

The County Counsel is the legal advisor for the County, providing legal advice to the Board of Supervisors, the County Executive Officer, the elected and appointed Department Heads, as well as various county boards and commissions and the Civil Grand Jury. In addition, the County Counsel's office represents the County and its officers and employees in litigation and administrative proceedings. County Counsel operates in the following practice areas:

- General Government and Finance
Providing oral and written opinions; and drafting and review of ordinances, resolutions, and contracts for the Board of Supervisors, the County Executive Office, the Personnel Department, Administrative Services, the County Clerk-Recorder and the County Finance Officers, the Auditor, the Assessor, and the Treasurer-Tax Collector.
- Community Development and Public Facilities
Advice and representation in planning and development matters before the Planning Commission and the Board of Supervisors, and legal services related to development and management of public facilities and roads, and public services such as sewers and waste disposal.
- Public Safety and Protection
Legal services to county criminal justice agencies, including the Sheriff-Coroner, District Attorney, Probation Department, Child Support Services, Office of Emergency services, and indigent defense services.

County Counsel

- Litigation and Claims
Representation in tort, civil rights, employment, and writ actions; and in other civil and administrative proceedings brought against or on behalf of the County, working with the Risk Management division of the County Executive Office.
- Juvenile and Adult Protective Proceedings
Representation and advocacy on behalf of the County Health and Human Services Department in juvenile dependency, mental health, public guardian, and public administrator matters.

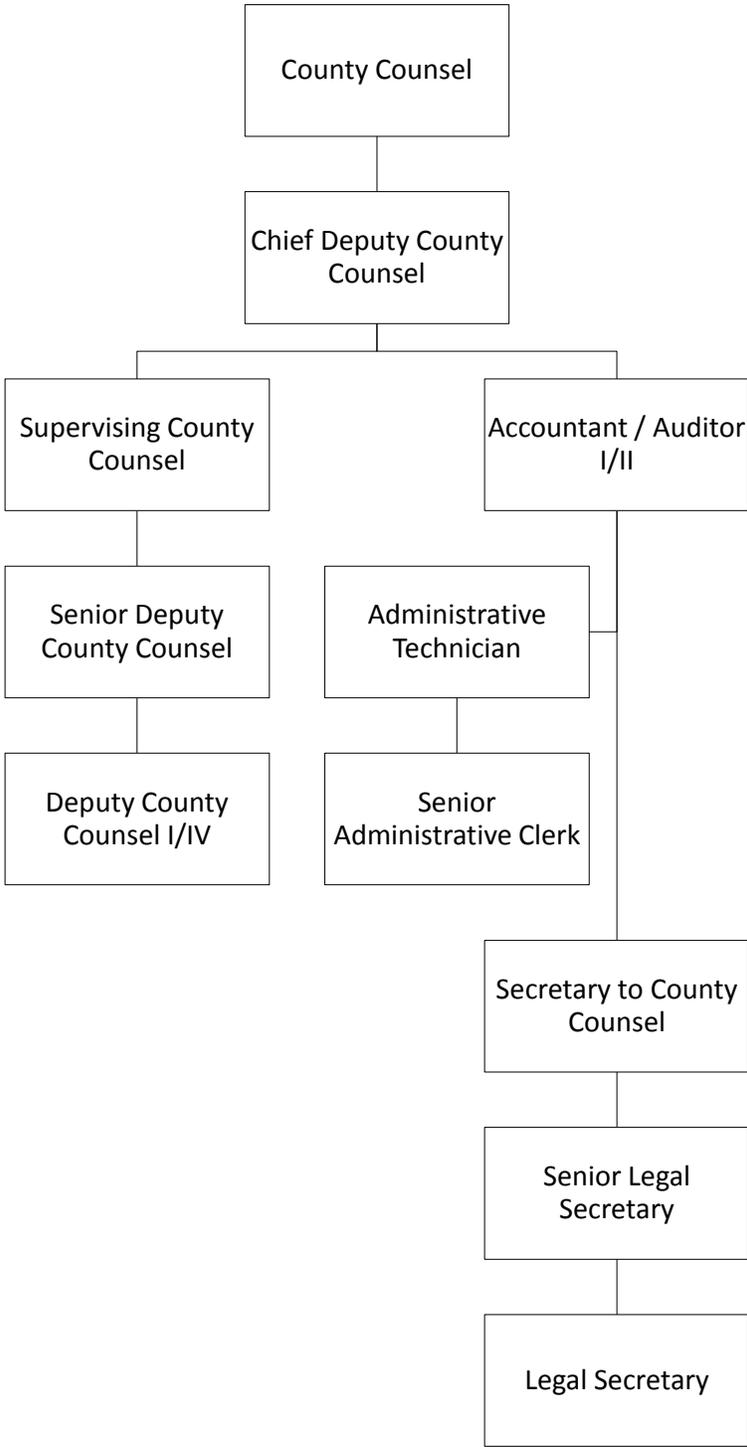
While the overall numbers of litigation cases remain consistent, County Counsel is seeing an increase in complex and/or large damage cases and in personnel actions. County Counsel continues to be very involved in research and advising departments, staying extremely active at the pre-litigation stage. The County also continues to experience heavy caseloads in child protective services and mental health/public guardian cases.

As County Counsel has managed its day to day work, new responsibilities have been imposed by state, federal, and local initiatives. These new responsibilities are part of the increasing complexity of the legal environment for County Counsel and include:

- Criminal Justice Realignment: legal advice to Community Corrections Partnership, Probation Department, and Sheriff/Jail Division.
- Dissolution of Redevelopment Agencies: legal advice to Placer County Successor Agency and Auditor-Controller.
- Health Insurance Portability and Accountability Act (HIPPA) and Affordable Care Act: legal advice to Health and Human Services and the County Executive Office.
- Middle Fork Project Finance Authority: legal advice regarding Federal Energy Regulatory Commission (FERC) proceedings, power purchase agreements, county reimbursements, and authority policies.
- Placer County Conservation Plan: legal advice to ad hoc committee and the Board.
- Mid-Western Placer Regional Sewer Project: legal advice regarding the Design and Environmental Review Agreement (DERA), the Construction and Initial Operations Agreement (CIOA), and environmental review.

In light of the recovering local and regional economy, County Counsel is also seeing increased activity in land use and development; particularly as to the implementation of West Placer land development projects such as the Placer Vineyards, Regional University, and Riolo Vineyards Specific Plans. It is also expected the County will continue to experience a steady demand for legal advice in the areas of general government legal services, particularly in the areas of personnel, labor relations, and assessment appeals. The greatest challenge that we face in the coming fiscal year is to continue to improve the efficiency of our services within the constraints of the base budget for FY 2013-14 and ongoing staff losses due to retirements.

COUNTY COUNSEL



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *County Counsel* Department:

- Expenditures are increased \$53,958 for Salary and Benefits of a 0.5 Legal Secretary position.
- Expenditures are decreased \$17,319 for an Other Post Employment Benefits (OPEB) Payroll Adjustment.

Proposed Budget Summary

The FY 2013-14 Proposed Budget for County Counsel provides a net budget of \$3,289,955, a 2.4% decrease from the prior fiscal year primarily due to savings derived from retirements and other structural operational changes. Despite a challenging legal environment, the budget provides resources to maintain existing operations and service levels, with funded positions continuing at the FY 2012-13 level of 22. Expenditures are marginally below previous year levels and, likewise, revenues are also reduced to reflect lower reimbursements.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 254.

County Counsel 10450
Administrative & Financial Service System

Program Purpose: Provide legal advice to the Board of Supervisors, county elected and appointed officers and departments, as well as various boards, commissions, and special districts by: attending and participating in meetings and hearings; responding to questions with legal opinions both orally and in writing; and preparing and reviewing contracts, ordinances, resolutions and other documents required for county business.

Provide effective legal representation and advocacy on behalf of the County in civil litigation including tort, contract, and writ actions, administrative proceedings, and in child and adult protective proceedings, including child protective services, and mental health, public guardian, and public administrator matters.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$41,195 in net county cost due primarily due to decreased salaries and benefits costs.
- Decrease \$126,635 in overall salaries and benefit expenditures due to savings primarily derived from retirements and resulting revised staffing configuration; includes \$63,740 increase in extra help staffing for legal counsel to assist in development of the Placer County Conservation Plan and for administrative support staff; includes changes to position allocations to reallocate one Senior Accountant Auditor to an Administrative Services Officer due to an approved reclassification, and reallocate one Senior Administrative Clerk to an Administrative Legal Clerk due to workload requirements.
- Increase \$97,329 in services and supplies expenditures.
- Decrease \$41,000 in overall revenues to reflect lower reimbursement levels.

County Executive Office

**COUNTY EXECUTIVE OFFICE
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: COUNTY EXECUTIVE OFFICER

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
County Executive	\$ 4,347,283	\$ 4,557,718	\$ 4,928,570	\$ 4,833,495	-1.9%
Board of Supervisors	\$ 1,484,091	\$ 1,545,762	\$ 1,622,558	\$ 2,234,845	37.7%
Clerk of the Board	\$ 722,846	\$ 712,229	\$ 898,653	\$ 894,357	-0.5%
Economic Development	\$ 958,092	\$ 885,762	\$ 1,103,495	\$ 1,071,942	-2.9%
Organizational Development Division	\$ 302,968	\$ 423,790	\$ 462,610	\$ 557,807	20.6%
Emergency Services / Community Outreach	\$ 1,821,561	\$ 1,982,734	\$ 1,445,290	\$ 1,849,271	28.0%
Disaster Response / Recovery	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Subtotal General Fund	\$ 9,636,841	\$ 10,107,995	\$ 10,661,176	\$ 11,641,717	9.2%
OTHER OPERATING FUND					
Fire Control - Fund 170	\$ 2,375,066	\$ 2,472,237	\$ 3,455,761	\$ 3,574,072	3.4%
INTERNAL SERVICE FUNDS					
General Liability Insurance* - Fund 270/800	\$ 2,352,542	\$ 3,828,684	\$ 6,078,104	\$ 6,073,380	-0.1%
Workers Compensation* - Fund 270/810	\$ 3,181,896	\$ 2,177,817	\$ 4,163,219	\$ 4,159,639	-0.1%
Subtotal Internal Service Funds	\$ 5,534,438	\$ 6,006,501	\$ 10,241,323	\$ 10,233,019	-0.1%
TOTAL ALL FUNDS	\$ 17,546,345	\$ 18,586,733	\$ 24,358,260	\$ 25,448,808	4.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
County Executive	28	29	28	28	0%
Board of Supervisors	11	11	11	15	36%
Clerk of the Board	5	6	6	6	0%
Economic Development	2	2	3	4	33%
Organizational Development Division	3	3	3	3	0%
Emergency Services / Community Outreach	8	8	8	4	-50%
Disaster Response / Recovery	0	0	0	0	n/a
Fire Control - Fund 170	0	0	0	0	n/a
General Liability Insurance - Fund 270/800	7	7	7	7	0%
Workers Compensation - Fund 270/810	5	5	5	5	0%
TOTAL FUNDED POSITIONS	69	71	71	72	1%
TOTAL ALLOCATED POSITIONS	79	79	79	80	1%

Mission Statement

County Executive Office: To support and implement Board of Supervisors' policies and priorities, provide organizational direction and leadership, coordinate strategic and regional planning efforts, and ensure efficient and

David Boesch, County Executive Officer

County Executive Office

effective management of county workforce and activities. To provide emergency response capability, disaster recovery and response, public safety, fire protection, and community outreach.

Board of Supervisors: To act as the legislative arm of county government and provide responsive leadership, governance, effective oversight of county services, and involve citizens and communities in processes that determine and enhance Placer County's future.

Department Comments

The County Executive Office / Board of Supervisors Department is responsible for the development and implementation of policies and priorities, strategic planning, and the management of county operations. The Board of Supervisors governs the County through actions aimed at addressing and responding to the public and directing countywide policy and operations. As part of this responsibility, the County Executive Office coordinates and directs the activities of all county departments in cooperation with the County's elected officials.

The Department strives to provide effective leadership for countywide priorities and initiatives both directly and indirectly through sound guidance, and collaboration with its many partners. To fulfill its duty to the public, the County Executive Office / Board of Supervisors ensures:

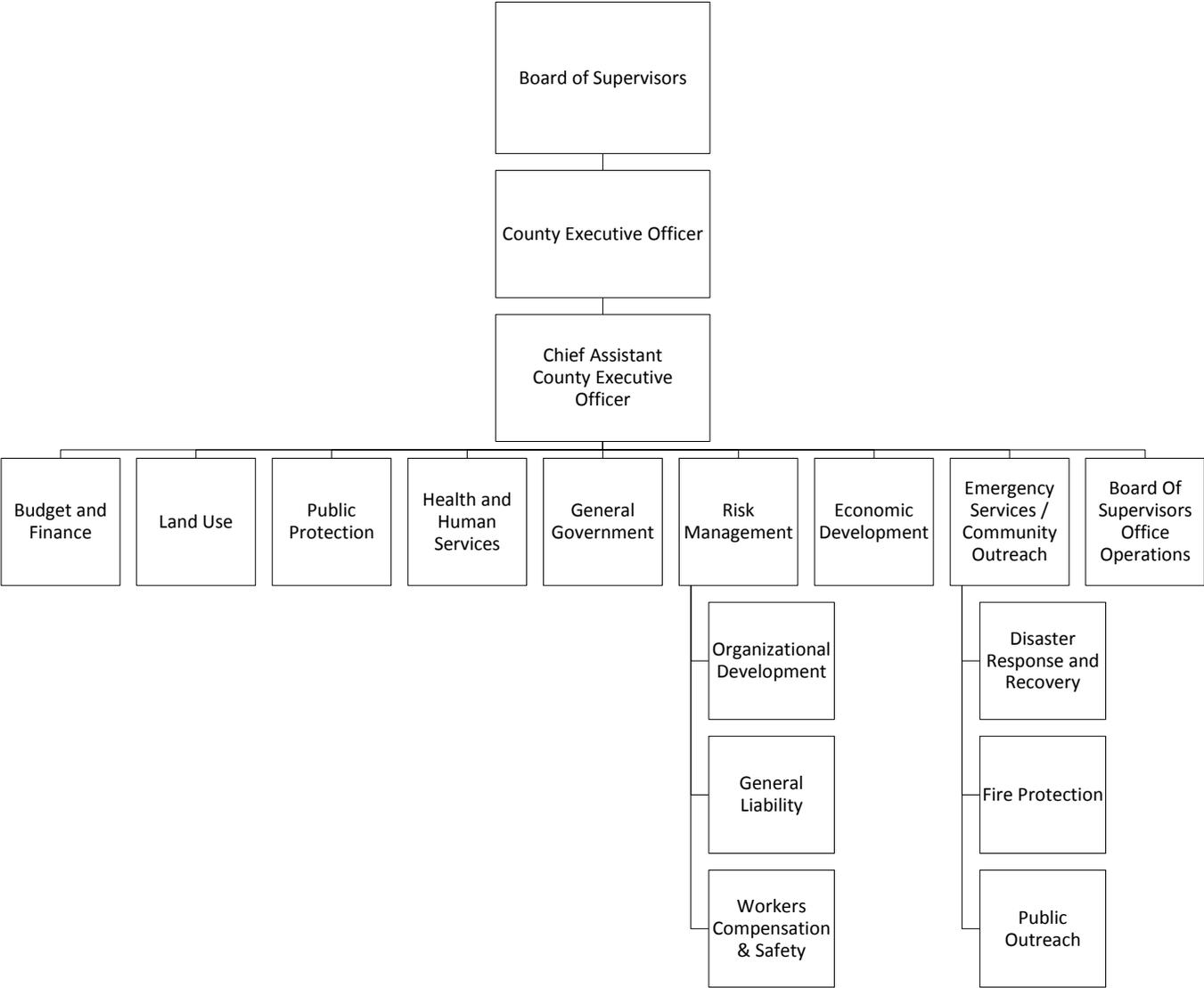
- Development of an annual county budget to serve as the financial blueprint of the Board of Supervisors' priorities to balance available resources with the service needs of Placer County's residents.
- Transparency of budget activity and financial policies that communicate the use of public funds.
- Leadership and management of county resources in collaboration with departments.
- Availability of Board members and their staff to the public.
- Routine board meetings to engage, inform, and solicit information from the public.
- Regular news media releases to keep the public informed of county events that may impact their lives.
- Pursuit and solidification of economic development opportunities to strengthen the County's financial foundation for creating jobs and retaining businesses and tourism, for the purposes of supporting the community at large.
- Continuity of available fire and emergency response services for responding to community concerns, emergencies, and potential disasters.
- Pro-active management of county risk that promotes the health and safety of county employees and the public, while protecting the assets of the County.
- Engagement in legislative advocacy to support the best interests of the community on legislative issues or concerns that could impact residents, businesses, and the overall well-being of the County.

The FY 2013-14 Proposed Budget delivers fiscally responsible spending, strategically leveraged grant and revenue funding, and achieves minimal year-over-year cost increases that are not otherwise preventable. The Proposed Budget aligns with Board priorities and establishes a foundation for the long-term sustainability of county services. New initiatives are focused on economic development and employee engagement to add to existing innovative approaches to meeting resident needs.

Key to development of the FY 2013-14 Proposed Budget is the phased implementation of Priority Based Budgeting geared as a communication tool to the public to explain how taxpayer funds are used to provide services to county residents. Priority Based Budgeting is an approach focused on allocating resources based upon the highest-priority programs and services, and will be phased into the County's operating budget framework over the next several years. The framework will become the mechanism for the public and departments to evaluate county performance and service deliverables to determine what is working and what adjustments are needed to best meet priorities and service demands within available resources.

David Boesch, County Executive Officer

COUNTY EXECUTIVE OFFICE / BOARD OF SUPERVISORS



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *County Executive Office Administration* budget:

- Expenditures are reduced by \$95,075 for Other Post Employment Benefit adjustment and reimbursement for staff labor charged to another budget unit.

The Final Budget includes the following budget adjustments for the *Board of Supervisors* budget:

- From the Emergency Services appropriation, transfer five allocations (four funded) and \$625,890 related to the Public Information Office function in order to provide increased levels of Board support.

The Final Budget includes the following budget adjustments for the *Clerk of the Board* budget:

- Reduce expenditures \$4,296 for OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Economic Development* budget:

- Revenue and expenditures are equally increased by \$24,357 for re-budgeted Business Advantage Network grant and Western Slope Transient Occupancy.

The Final Budget includes the following budget adjustments for the *Organizational Development* budget:

- Expenditures are increased by \$87,027 for employee engagement staffing, activities and other training.

The Final Budget includes the following budget adjustments for the *Office of Emergency Services* budget:

- Revenue is increased \$1,032,736 for carryover of 2011 and 2012 Homeland Security Grant and HR 2389 Secure Rural Schools funding (\$638,557), 2013 Homeland Security Grant funding (\$378,904, increased Public Safety Sales Tax (\$7,960), and increased Federal Aid Disaster Administration (\$7,315).
- Expenditures are increased by a net \$403,981 for a re-budget of 2010 and 2011 Homeland Security Grant and HR 2389 Secure Rural School project expenditures (\$638,557), 2013 Homeland Security Grant expenditures and Training (\$372,779); partially off-set by a reduction to salary, benefits and support costs for four Public Information Office staff transferred to the Board of Supervisors appropriation (\$604,491), and an Other Post Employment Benefits (OPEB) cost reduction (\$2,864).

The Final Budget includes the following budget adjustments for the *Fire Protection Fund* budget:

- Revenue is increased by a net \$81,570 for increased Property Taxes (\$19,129), Public Safety Sales Tax (\$17,809), Capital Mitigation Trust Funds (\$35,350), Homeland Security Grant funding (\$10,782), and an RDA pass through reduction (\$1,500).
- Expenditures are increased by a net \$118,311 for re-budgeted Grant Expenditures (\$36,741), Generator Transfer Switch (\$100,000), Miscellaneous parts and materials (\$20,788), partially off-set with reduced Equipment expenditures (\$39,218).
- Funding is added to reserve accounts in the amount of \$739,586 for Reserve Assigned to Contingencies (\$117,787) and Reserves Committed for Capital Assets (\$621,799).

County Executive Office

The Final Budget includes the following budget adjustments for the *General Liability Insurance* Internal Service Fund budget:

- Revenue is increased \$69,578 for reimbursement for non-tort related costs.
- Expenditures are decreased by \$279,358 for A-87 charges, offset by increases in judgments and damages estimates of \$279,646.
- Funding is withdrawn from the reserve account, Assigned for Contingencies (\$24,636).

The Final Budget includes the following budget adjustments for the *Workers' Compensation* Internal Service Fund budget:

- Funding is added to the reserve accounts, Assigned for Automation (\$447,800) and Assigned for Contingencies (\$1,918).

Proposed Budget Summary

Recommended operating expenditures for the County Executive Office's FY 2013-14 Proposed Budget total \$24,358,260, a decrease of 3.6% from FY 2012-13. Of the total amount, the General Fund supported appropriations total \$10,661,176, a decrease of 8.0% from the prior fiscal year due largely to anticipated further reductions in Homeland Security grants within Emergency Services / Community Outreach. Conversely, the Economic Development division reflects an increase driven by reprioritization of the Administration division's base department resources. Due to the dissolution of Redevelopment agencies, the Successor Agency / Administration division began receiving revenues in FY 2012-13 for the purpose of funding the costs associated with disposing or maintaining former Redevelopment properties. The FY 2013-14 Proposed Budget shifts some of this funding and associated position costs to Economic Development for the purposes of fulfilling intended outcomes and to compliment economic development initiatives.

The other General Fund supported appropriations, such as the Board of Supervisors, Clerk of the Board, and the County Executive Office, reflect changes in total expenditures due to organizational adjustments to focus on employee engagement, and ensuring sufficient resources are available to effectively respond to the public for assessment appeals. Included in the total operating expenditures are the Fire Fund of \$3,455,761 and Internal Service Funds for General Liability and Workers' Compensation of \$10,672,256, each reflecting a slight increase from FY 2012-13 due to ongoing operating costs.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 256.

<p style="text-align: center;">County Executive Office 10040 Administrative & Financial Service System</p>
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Program Purpose: To support effective and efficient administration of county government; prepare administrative, fiscal, and operational policy recommendations for the Board of Supervisors as appropriate; support and guide department staff in implementing Board policies and priorities; represent Board interests in a variety of intergovernmental and regional settings; and manage the County's workforce and resources.

Program Comments: The administration function of the County Executive Office provides management and oversight of its divisions to support the mission of the Board of Supervisors. Administration delivers budget and

David Boesch, County Executive Officer

County Executive Office

financial activities, analyzes Board agenda items, coordinates the County's legislative priorities, and functions as a liaison between other county departments and the Board of Supervisors on policy and operational issues.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$155,241 in revenues for Successor Agency (former Redevelopment Agency) activities above FY 2012-13 budget.

Board of Supervisors 10010

Administrative & Financial Service System

Program Purpose: Support the governing activities of the five-member elected Placer County Board of Supervisors. Also, act as the Board's liaison with the public, county departments and other agencies; as well as supporting Board members at various meetings, interfacing with other legislative agencies, and responding to constituent inquiries.

Program Comments: The Board of Supervisors governs the County through its authority to adopt the annual budget, direct land use decisions, confirm appointments of most non-elected officials, lead regional agencies, adopt county ordinances, and set the most significant operational policies. Through these actions, the Board of Supervisors communicates with the public, assists citizens in solving problems, and addresses local concerns.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Salary and Benefit costs decrease \$63,998 over prior year from reduced retiree health liabilities (\$36,255) and an Administrative Clerk position in lieu of the vacant Principal Management Analyst allocation.
- Services and Supplies and other costs are reduced \$26,000 to align with anticipated costs.
- Reimbursement revenues are reduced \$55,000.

Clerk of the Board 10020

Administrative & Financial Service System

Program Purpose: Staff support to the five elected Placer County Board of Supervisors by preparing agendas, recording minutes, and retaining records of meetings. The Clerk of the Board also supports the Board-appointed Placer County Assessment Appeals Board and other committees/commissions as assigned. The Clerk of the Board coordinates committee/commission appointments and provides information referral and reception services to the public at the Placer County Administrative Center. The Clerk of the Board is the receiving department of Claims against the County, Records Requests, and City Parcel/Subdivision Maps.

Program Comments: The Clerk of the Board coordinates the Board of Supervisor's routine public agenda, schedules and processes taxpayer's property assessment appeals in cooperation with the Assessor, coordinates applications from the public for committee and commission seat appointments to be considered by the Board of Supervisors, and responds to the general public requests for information and orientation to county services.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- The net budget decrease of \$8,216 results from a cost reduction in retiree health liabilities; service levels and staff resources remain fully funded.

Economic Development 11120
Administrative & Financial Service System

Program Purpose: Attracts new investment to the County and expands the current economic base by creating new primary wage earning jobs, provides opportunities for all wage earners regardless of skill level or educational background, supports existing business through training opportunities, and encourages tourism, commercial filming, and redevelopment in core business areas.

Program Comments: The Placer County economic development program has been in place for over thirty years, and, although focused on unincorporated areas, is aligned closely with the incorporated cities' economic development programs to leverage resources. Placer County has one of the most comprehensive small county economic development programs in the State of California. Emphasis is on the expansion of economic development opportunities to support the sustainable delivery of public/private services to the public.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$181,361 in total salaries and benefits primarily to reflect Successor Agency functions shifted from the Administration division for disposing Redevelopment properties and to support a Business Development Manager and county priority related to economic development.
- Increase \$135,099 in services to support Successor Agency (former Redevelopment Agency) activities and assume costs and some offsetting revenues previously incurred in other appropriations.

Organizational Development 12000
Administrative & Financial Service System

Program Purpose: Provides training and career development for employees, develops and implements custom training and specialized services requested by county departments and other government agencies, and coordinates employee recognition and award programs.

Program Comments: The Organizational Development division is responsible for employee development training opportunities and recognition. The division will lead the County Executive Office's employee engagement initiative through county employee interaction, education, and support.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Emergency Services / Community Outreach 22310
Public Protection Service System

Program Purpose: Plans for, directs, and manages county support of response operations for emergency incidents such as wildland fires, floods, severe storms, hazardous materials releases, train derailments, and any other natural or man-made emergencies. Coordinates countywide recovery operations after each qualifying emergency. Serves as the County's contract administrator for the fire protection contract with California Department of Forestry and Fire Protection (CalFIRE). Coordinates and manages countywide hazardous materials response program. Ensures county readiness and preparedness through development and maintenance of incident specific and all-hazard emergency plans.

Program Comments: Through planned training and exercises, the Emergency Services / Community Outreach division sustains county staff volunteers' operational readiness as members of the Placer County Emergency

County Executive Office

Management Organization in order to minimize loss of life, property, environment, and the duration and depth of economic and social losses that are the consequences of a significantly damaging disaster.

Major Budget Adjustment Included in FY 2012-13

- Increase \$317,777 in expenditures and offsetting grant revenues related to the 2012 Homeland Security Grant awarded in October 12, 2012.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$9,545 from FY 2012-13 net for salaries and wages for department retirements, promotions, and recent hires in FY 2012-13, funding eight out of the ten allocated positions.
- Increase \$20,667 for benefit expenditures.
- Decrease a net of \$310,595 for services and supplies including one-time grant-funded expenditures.
- Reduce a net of \$1,053,847 in one-time Homeland Security Grant revenues.

Disaster Response & Recovery 22350

Administration & Financial Service System

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

Program Comments: \$200,000 set-aside of immediate response to disasters.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Fire Services 22160

Public Protection Service System

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

Program Comments: Fire Services supports enhanced volunteerism through expanded community, resident, and explorer volunteer programs in all communities served by Placer County Fire. Through the Placer County Fire Safe Alliance and working with community Fire Safe Councils, Forest Service, Bureau of Land Management, Bureau of Reclamation, and CalFIRE, reduce fire danger in high and very high fire prone areas in Placer County through funding public education, defensible space inspection programs, chipper programs, and select high value fuel reduction projects along major transportation corridors.

Major Budget Adjustment Included in FY 2012-13

- Increase \$2,623 in expenditures and offsetting grant revenues related to the 2012 Volunteer Fire Assistance Program Grant.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$9,169 for service and supplies including the CalFIRE contract.
- Reduce a net of \$14,161 in revenues including secure property taxes.

David Boesch, County Executive Officer

General Liability Insurance (Internal Service Fund) 09800
Administrative & Financial Service System

Program Purpose: Administers and controls claim costs by reducing and avoiding risks, obtains insurance and maintains an adequate reserve to pay for all liability claims and related costs.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$260,621 in reimbursable services to support ongoing investigations and professional contracts.
- Increase \$1,982,717 in total revenues to reflect shift of ongoing staffing and operational costs from reliance on reserves to direct charges to departments, and consistent with the four year plan to reduce reserves.

Workers Compensation Fund (Internal Service Fund) 09810
Administrative & Financial Service System

Program Purpose: Administers and controls claim costs by promoting worker health, promoting safe operations and activities, manages worker injury claims, and maintains adequate reserves to pay claims and related costs. Manages and administers countywide leave management and return to work programs to offset increasing excess insurance premium cost for Workers Compensation.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$345,867 in total revenues to reflect shift of ongoing staffing and operational costs from reliance on reserves to direct charges to departments, and consistent with the four year plan to reduce reserves.

District Attorney

**DISTRICT ATTORNEY
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: DISTRICT ATTORNEY

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
PUBLIC SAFETY FUND District Attorney - Fund 110	\$ 17,331,233	\$ 17,651,216	\$ 19,193,588	\$ 19,301,744	0.6%
TOTAL ALL FUNDS	\$ 17,331,233	\$ 17,651,216	\$ 19,193,588	\$ 19,301,744	0.6%

FUNDED POSITIONS					
District Attorney	104	108	108	108	0%
TOTAL FUNDED POSITIONS	104	108	108	108	0%
TOTAL ALLOCATED POSITIONS	125	125	125	125	0%

Mission Statement

Our mission is to pursue justice, protect victims' rights, and public safety on behalf of the people of the State of California and the County of Placer. Through vigorous, equal, and efficient enforcement of the criminal law, prosecutors working on behalf of the Office of the District Attorney represent the people of the State of California in the criminal justice system, and work with law enforcement agencies to assure the rights of the innocent, to prosecute and hold accountable the guilty, and to protect victims' and witnesses' rights.

Department Comments

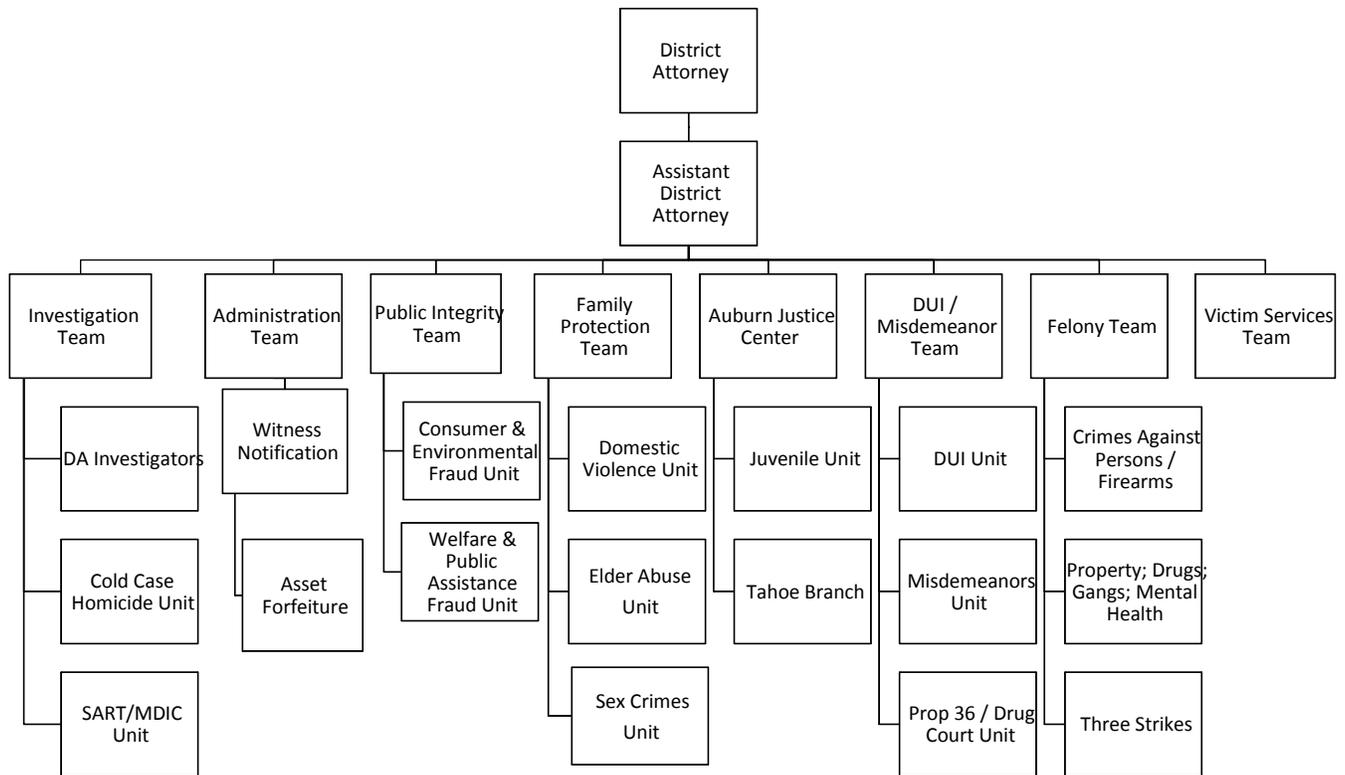
The District Attorney's Office continues to maintain and improve the quality of life for all residents of Placer County by prosecuting serious and violent crimes in Placer County, as well as directing resources to prosecute criminal misconduct. Based upon past years' experience, we can expect to receive 11,000-13,000 criminal referrals in FY 2013-14, resulting in approximately 65,000-70,000 court appearances on behalf of The People of The State of California. Our Investigative staff will receive approximately 6,000 service requests to augment investigations in those matters where appropriate or mandated by law. We will continue to advise, assist, and review criminal investigations completed by law enforcement and other federal, state, and local agencies.

Approximately 6,000 of our Placer County citizens will suffer victimization as a result of criminal conduct. Our office provides aid and assistance to victims, witnesses, and their families to help guide them through the criminal justice process and to overcome the negative effects that those crimes have had on their lives. Under the recently enacted Marsy's Law, victims of crime are guaranteed certain constitutional rights and to receive specific services including the right to legal standing, protection from the defendant, notification of all court proceedings, and restitution. The Placer County District Attorney's Victim Services Unit works with each of these victims to assure these services are provided and that their constitutional rights are protected.

We look forward to continuing to collaborate with our Criminal Justice Partners to develop innovative and proactive approaches to public safety issues.

R. Scott Owens, District Attorney

DISTRICT ATTORNEY



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for *District Attorney* Department:

- Revenue is increased \$160,463 for a General Fund Contribution adjustment to balance the Public Safety Fund.
- Expenditures are increased \$186,200 for Up-Front Other Post Employment Benefits (OPEB) cost for five new employees.
- Expenditures are decreased \$78,044 for an OPEB Payroll Adjustment.
- Funding is added to the reserve account, Assigned for Contingencies (\$980,098).

Proposed Budget Summary

The FY 2013-14 Proposed Budget provides \$19,193,588 for the District Attorney's Office, representing a 1.7% decrease from the previous year. Funding is maintained for 108 position allocations, including two District Attorney Investigator positions, funded in the prior year with one-time fund balance carryover.

Public Safety Sales Tax revenue trends have continued to improve over the past year, projected revenues for FY 2013-14 have been budgeted at \$4.5 million, up approximately \$327,000 from the prior year amount of \$4.2 million. This revenue source will be re-evaluated at Final Budget. Public Safety Realignment Revenues of \$296,000 have been added as an offset to anticipated expenditures related to Placer County's impact from AB 109 (2011 Public Safety Realignment). Other significant revenue adjustments include: General Fund Contribution of \$11.3 million.

The District Attorney's Office has no outstanding Supplemental Requests for the FY 2013-14 Proposed Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 273.

District Attorney 21710
Public Protection Service System

Program Purpose: The District Attorney oversees prosecution of serious and violent crime throughout the County and provides assistance with criminal investigations conducted by law enforcement agencies. The District Attorney makes reasoned and ethical decisions in initiating prosecutions, provides aid and assistance to those who have been victimized by crime, and directs resources for prosecuting criminal misconduct.

Major Budget Adjustments Proposed for FY 2013-14

- Decrease of \$288,976 for Salaries and Benefits which include increase to the Cafeteria Plan and a decrease in Other Post Employment Benefits (OPEB) of \$207,064. Up-Front OPEB expenditures related to new hires have not been included in the District Attorney's Budget for FY 2013-14.
- Increase \$80,771 for Services and Supplies, including General Liability Insurance, PC Acquisitions, and Radio Communications.
- Reduce \$205,236 for costs related to A-87 charges (distribution of countywide indirect costs).

District Attorney

- Increase \$183,813 for Equipment related to vehicle purchases (\$91,307) and Maintenance Services (\$92,516).
- Increase \$791,631 in revenue for Public Safety Sales Tax (\$327,248), AB109 Public Safety Realignment (\$104,081), Aid from Other Governmental Agencies (\$79,712), and Miscellaneous revenues for Asset Forfeiture Trust Funds (\$280,590).
- Maintain flat General Fund Contribution of \$11.3 million.

Facility Services

**FACILITY SERVICES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: DIRECTOR OF FACILITY SERVICES

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Building Maintenance	\$ 4,758,240	\$ 5,110,940	\$ 5,927,076	\$ 5,890,560	-0.6%
Facility Services Administration	\$ 853,108	\$ 853,467	\$ 941,455	\$ 931,431	-1.1%
Parks & Grounds Maintenance	\$ 3,408,936	\$ 3,858,746	\$ 3,578,708	\$ 3,560,808	-0.5%
Placer County Museums	\$ 807,497	\$ 849,127	\$ 878,978	\$ 878,978	0.0%
Subtotal General Fund	\$ 9,827,781	\$10,672,280	\$11,326,217	\$ 11,261,777	-0.6%
OTHER OPERATING FUND					
Capital Improvements - Fund 140	\$ 27,750,680	\$25,360,415	\$69,427,664	\$ 72,641,795	4.6%
ENTERPRISE FUNDS					
Eastern Regional Landfill* - Fund 220/400	\$ 803,916	\$ 803,450	\$ 1,341,877	\$ 1,341,877	0.0%
Solid Waste Management* - Fund 220/450	\$ 1,072,352	\$ 1,208,686	\$ 1,560,426	\$ 1,644,426	5.4%
DeWitt Development* - Fund 220/600	\$ 3,170,031	\$ 3,351,479	\$ 3,657,770	\$ 3,652,759	-0.1%
Subtotal Enterprise Funds	\$ 5,046,299	\$ 5,363,615	\$ 6,560,073	\$ 6,639,062	1.2%
INTERNAL SERVICE FUND					
Environmental Utilities* - Fund 260/800	\$ 10,374,330	\$10,441,926	\$11,262,074	\$ 11,463,386	1.8%
TOTAL ALL FUNDS	\$ 52,999,090	\$51,838,236	\$98,576,028	\$ 102,006,020	3.5%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Building Maintenance	58	55	51	51	0%
Facility Services Administration	13	13	14	14	0%
Parks & Grounds Maintenance	26	26	25	25	0%
Placer County Museums	6	6	6	6	0%
Capital Improvements - Fund 140	12	12	12	12	0%
Eastern Regional Landfill - Fund 220/400	0	0	0	0	n/a
Solid Waste Management - Fund 220/450	0	0	0	0	n/a
DeWitt Development - Fund 220/600	5	6	7	7	0%
Environmental Utilities - Fund 260/800	68	68	68	68	0%
TOTAL FUNDED POSITIONS	188	186	183	183	0%
TOTAL ALLOCATED POSITIONS	223	223	223	223	0%

Mission Statement

To plan, construct, manage, and operate Placer County's buildings, properties, infrastructure, and assets to bring value to the public, maximizing useful life and economic opportunity through efficient and effective service delivery and prudent fiscal management.

Mary Dietrich, Director

Facility Services

Department Comments

The Facility Services Department manages and administers the programs and operations of its seven core divisions of Administration, Building Maintenance, Parks and Grounds, Museums, Capital Improvements, Property Management, and Environmental Utilities. Through the Administration division, the Department carries out the policy directives of the County Executive Office and the Board of Supervisors to assure the Department functions in the most appropriate, effective, and efficient manner possible in providing services to the public and other county departments. The Department's divisions are identified below with each highlighting their most integral responsibilities and continued initiatives to support countywide operations.

Building Maintenance

The Building Maintenance Division is charged with maintaining county facilities in a safe and healthy condition for the use of the public and employees. In discharging this duty and obligation, Building Maintenance provides maintenance and custodial services, monitors the condition of county facilities, and plans for service and preventative maintenance and upgrades. This responsibility includes:

- Management of 300 diverse facilities encompassing approximately 1.3 million gross square feet of building area spread geographically from Roseville to Tahoe.
- Performance of preventative maintenance.
- Development of private sector contracts to assist with custodial and specialty services such as HVAC and building controls, fire detection and suppression, security electronics, elevators, and generators; and to provide timely and cost effective services.
- Construction of projects when it is determined to be the most effective delivery method.
- Monitoring utility charges and pursuit of all reasonable means to achieve utility cost savings.

Parks and Grounds

The Parks and Grounds Division provides operation, maintenance, and construction services at park facilities and beaches in unincorporated Placer County, and provides complete grounds maintenance services for all other county owned facilities. Parks and Grounds also plans, constructs, and maintains county trails and public open space, which are developed in partnership with communities and development projects. To fulfill these responsibilities, Parks and Grounds:

- Works with citizens, neighboring agencies, and developers to plan and construct multiple-use trails throughout Placer County including completing construction of Hidden Falls Regional Park for opening in May 2013.
- Ensures provision of adequate parkland consistent with the standards in the Placer County General Plan.
- Supports public/private recreation providers and community groups to further the common mission of programming and providing parkland in their jurisdictions.
- Maintains landscaped areas and natural vegetation on county properties to enhance aesthetics, functionality, and fire safety.
- Assists regulatory and planning agencies in maintaining the public's legal rights to access the County's beaches at Lake Tahoe.

Museums

The Museums Division operates six county museums and the recently-relocated Archives and Collections Facility. Museums is dedicated to providing education programs, access to the County's historic objects and archival materials, and historic preservation. To accomplish this mission, Museums:

- Provides education programs, including Living History and School Tours serving more than 3,000 school age children each year.
- Sponsors the Heritage Trail Tour which makes 18 museums available to the public free of charge over a weekend in August.
- Operates the Archives and Collections Facility which provides the public with access to the County's collection of 16,500 objects, 18,500 photographs, and 21,000 documents.

Facility Services

- Staff Curators and volunteers expertly process research requests from all over the world, and satisfies over 2,000 inquiries annually.
- Supports local historical preservation societies by providing advice on collection conservation and museum operations.
- Relies on more than 200 trained volunteers who provide visitor services in county museums, support education programs, assist with special events, and help with the conservation of objects at the Archives.

Capital Improvements

The Capital Improvements Division staff is responsible for the design and construction of Placer County facilities, including new construction, additions, remodels, and tenant improvements. Capital Improvements is also responsible for managing the County's hazardous materials program and identifying risks to reduce county liability. To accomplish this work, Capital Improvements employs collaborative processes to define project objectives and needs; utilizes a number of project design and construction methods to match the best project delivery method with the specific project; and incorporates design features aimed at maximizing the life of the building, increasing energy efficiency and reducing maintenance and operations costs. Projects currently underway include:

- Design of a new Animal Services building.
- Demolition of buildings at the Placer County Government Center originally constructed in 1946.
- Infrastructure and master planning for new development at the Placer County Government Center.
- Warranty and commissioning of the new South Placer Adult Corrections Facility.
- Programming for a potential Justice Center Building in the Tahoe area.

Property Management

The Property Management Division performs a broad range of specialized real estate and property management services. This includes leasing privately-owned facilities for county functions, leasing county-owned properties for revenue generation, finding and purchasing real estate to support County operations and public services, and functioning as a one-stop resource for county property issues. Examples of these services include:

- Recent lease negotiations that will save approximately \$3.1 million in rent.
- Acquisition of two buildings at Lake Tahoe taking advantage of the dip in the real estate market and resulting in county owned facilities at a cost significantly less than new construction.
- Leases of buildings at the Placer County Government Center in Auburn generating approximately \$800,000 annually.
- Ongoing negotiations for commercial development at the Placer County Government Center having the potential to generate new rent and tax revenues for the County.
- Negotiations with private land owners to preserve and protect the public's rights to access various shorelines fronting Lake Tahoe.

Environmental Utilities

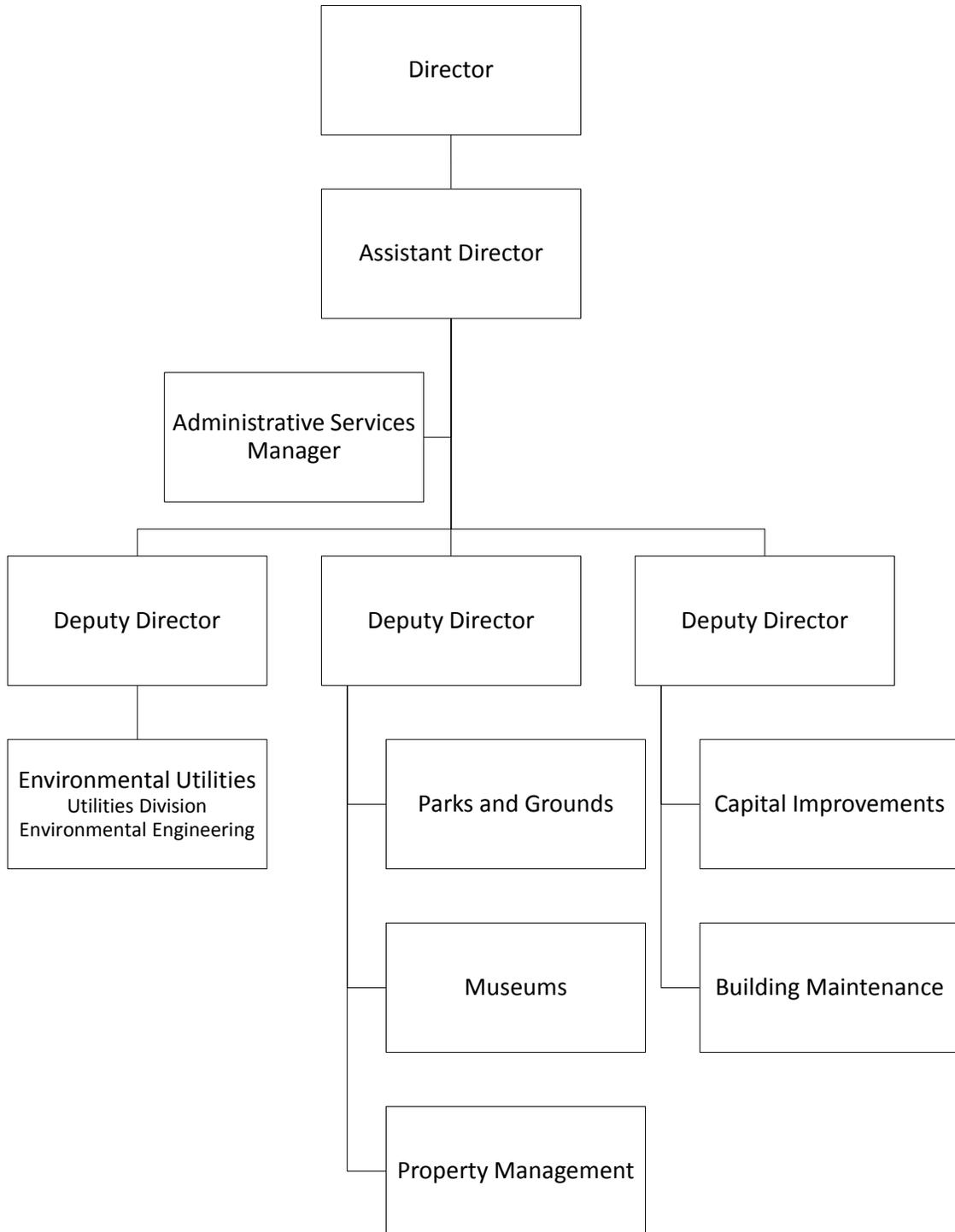
Environmental Utilities provides cost-effective garbage collection, recycling and disposal services, wastewater collection and treatment, and domestic drinking water to customers in portions of unincorporated Placer County. This includes management, maintenance, rehabilitation, and construction of infrastructure to accommodate economic development, and protect public health and the environment. Examples of Environmental Utilities responsibilities and projects include:

- Processing nearly 1.4 billion gallons of wastewater and 430,000 tons of garbage annually.
- Reducing the amount of garbage landfilled in the County by 72% through reduction, reuse, and recycling programs and partnerships.
- Providing skilled staff to the Western Placer Waste Management Authority to manage the landfill and Material Recovery Facility near Lincoln.
- Large-scale capital improvement projects in several of our sewer and water districts, including the Midwestern Placer (North Auburn) Regional Sewer Project, the SMD 3 (Horseshoe Bar) Regional Sewer Project, and the Sheridan Water Supply Project.

Facility Services

- Completion of capital improvement projects that provide for planned growth in the communities of Applegate and Sheridan that otherwise could not develop.
- Upgrading our computerized preventative maintenance program to provide for more efficient maintenance and planning to ensure reliable, sustainable infrastructure.

DEPARTMENT OF FACILITY SERVICES



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Building Maintenance* budget:

- Expenditures are increased by \$89,079 for custodial and maintenance contract costs with offsetting reimbursement from public safety fund of \$89,079.
- Expenditures are reduced by \$36,516 for Other Post Employment Benefit adjustment.

The Final Budget includes the following budget adjustments for the *Facility Services Administration* budget:

- Expenditures are reduced by \$10,024 for Other Post Employment Benefit adjustment.

The Final Budget includes the following budget adjustments for the *Parks and Grounds Maintenance* budget:

- Revenues reduced by \$47,021 for TOT revenues.
- Expenditures increased by \$23,000 for park ranger services at Bear River Campground.
- Expenditures reduced by \$54,600 for park ranger services at Hidden Falls based on projected actual expenditures in FY 2013-14.
- Expenditures reduced by \$15,421 for vehicle mileage based on actual FY 2012-13 usage.
- Expenditures reduced by \$17,900 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *Capital Improvement Fund* budget:

- Revenue is reduced by \$8,136,048 to reflect ongoing projects funded in prior fiscal year.
- Expenditures are increased by a net of \$3,214,131 for new and ongoing project costs, such as Sewer Maintenance District 3 regional sewer.

The Final Budget includes the following budget adjustments for the *Eastern Regional Landfill* Enterprise Fund budget:

- Funding is added to reserve account, Assigned – Contingency (\$879,293), and Assigned – Road Improvements (\$4,165).

The Final Budget includes the following budget adjustments for the *Solid Waste Management* Enterprise Fund budget:

- Expenditures are increased by \$84,000 for one-time garbage collection contract cost.
- Funding is withdrawn from reserve account, Assigned – Contingency (\$420,600).

The Final Budget includes the following budget adjustments for the *Dewitt Development / Property Management* Enterprise Fund budget:

- Expenditures are reduced by \$5,011 for Other Post Employment Benefit adjustment.
- Funding is added to the reserve accounts, Assigned – Capital Assets (\$177,120), Assigned – Customs House (\$36,242), Assigned – Fulweiler (\$12,785), and Assigned – Contingencies (\$5,304).

Facility Services

The Final Budget includes the following budget adjustments for the *Environmental Utilities* Internal Service Fund budget:

- Expenditures are increased by \$250,000 for one-time capital project.
- Expenditures are reduced by \$48,688 for Other Post Employment Benefit adjustment.

Proposed Budget Summary

The FY 2013-14 Proposed Budget for Facility Services totals \$98,576,028, an increase of 2.5% over FY 2012-13. Total position allocations remain at 223 while funded positions are recommended at 183, a decrease of three from prior year. Included in the Proposed Budget is an ongoing General Fund augmentation of \$247,782 to support minimum building maintenance service levels and of \$170,000 to support the custodial contract at the Auburn Jail facility. This custodial service model is anticipated to result in long term cost efficiency.

The Department's Museum's Division continues to fulfill many of its functions with the assistance of extra help and volunteers from the community. To assist in offsetting the Museum's annual cost of operations, an ongoing General Fund augmentation of \$16,593 is recommended.

The DeWitt Development / Property Management Division continues to perform and react to priority real estate projects as defined by the Board of Supervisors and County Executive Office. The expanding emphasis on economic development places focus on this division and the expertise of its employees. To assist with protecting the diminishing reserve levels in the FY 2013-14 Proposed Budget, an annual debt service obligation of \$325,000 was shifted from this budget to the General Fund. To handle the Successor Agency workload created when Redevelopment Agencies dissolved and to meet economic development related workload demands, reprioritization of department resources to fund planned economic development initiatives includes funding one new Project Manager I/II position. Funding this position responds to a county priority as we emerge from years of regional economic stagnation.

The Capital Projects and Improvements FY 2013-14 Proposed Budget includes an increase of \$2,691,685 or 4.0% over the prior FY 2012-13. This is mainly due to implementing a new approach to building the budget. Some project costs that are anticipated to be incurred in the upcoming fiscal year have historically been budgeted during the Final Budget process. To provide greater transparency of priority projects and their potential costs, all currently known projects that are underway or are likely to have expenditures in FY 2013-14 are now included in the Proposed Budget. These projects include and are not limited to regional sewer projects, animal shelter, Tahoe justice center planning, various trail and park projects, and efforts towards the development of the Placer County Government Center site. A General Fund Contribution of \$4.5 million is recommended and is consistent with the Board approved Capital Facility Financing Plan to support ongoing and new capital projects. This Division continues to play an integral role in support of the Board authorized Infrastructure Investment Committee. This committee has and will continue to recommend priority capital and maintenance projects with supporting funding plans to the Board of Supervisors.

Environmental Utilities and Engineering activities proposed for FY 2013-14 continue to include progress with various regional sewer projects in Auburn, Applegate, Granite Bay and surrounding communities, including water systems in Sheridan. Activities for solid waste collection and materials recovery and recycling will continue to include innovative approaches, contributing to the protection of the environment and the public's health.

The Parks and Grounds Maintenance Division provides grounds keeping services to various county park and recreation areas as well as county facilities. The FY 2013-14 Proposed Budget includes an increase of \$135,672, a 3.9% increase over the prior FY 2012-13. This increase is attributable to new park ranger services to coincide with the opening of nearly 1,000 additional acres at the Hidden Falls Regional Park. This service will enhance safety and maintenance of the regional park related to anticipated increase number of visitors. The Parks and Grounds

Facility Services

budget reflects a variety of service delivery models through the continued use of seasonal extra help employees, contracts with special districts to maintain Tahoe parks and grounds, in addition to permanent county staff.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 275.

Facility Services Administration 11250 **Administrative & Financial Service System**

Program Purpose: Provides management and administrative support to the operating divisions of the Facility Services Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the Department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

Program Comments: The Administration Division of Facility Services is responsible for overseeing all of the Divisions of the Department, including the performance of ongoing and centralized accounting transactions necessary to support operations.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$72,572 in salaries and benefits to fund vacant Accountant-Auditor I/II partially offset by charges to infrastructure projects, and in response to prioritizing resources associated with economic development initiatives after years of economic inactivity.

Building Maintenance 10650 **Administrative & Financial Service System**

Program Purpose: Provides a broad range of building maintenance, construction, and custodial services, and funds utilities (electrical, gas, sewer and water) for facilities owned or leased by Placer County. Proactive maintenance and cleaning of Placer County facilities protects the health of the building occupants and the public, provides a comfortable atmosphere for conducting county business, and protects the County's investment in facilities.

Program Comments: The Building Maintenance division manages hundreds of facilities performing maintenance and custodial services, and managing contract and construction activities.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$259,640 in salaries and benefits to maintain operations and service levels; defund four vacant positions (one Senior Building Crafts Mechanic, one Building Crafts Mechanic, and two Custodian I/II).
- Increase \$170,000 to augment existing custodial contract to meet minimum standards.
- Increase \$374,655 to maintain existing services levels for ongoing building maintenance and associated contracts at various county facilities.
- Increase \$237,500 for continuing warranty and maintenance at the South Placer Adult Correctional Facility.
- Increase \$348,374 for external utility cost increases for county facilities.

Facility Services

Parks & Grounds Services 74250 **Community & Cultural Service System**

Program Purpose: Provides operation, maintenance and construction services to park facilities and beaches in unincorporated Placer County, and provides or manages contracts for grounds maintenance for other county owned facilities, landscaped rights of way and properties. Additional responsibilities include planning, acquisition, construction, and maintenance of county trails and public open space. Much this is accomplished by working in partnership with volunteers, communities, and development projects.

Program Comments: The Parks and Grounds division delivers appealing landscapes for county facilities and park facilities in support of community recreation activities.

Major Budget Adjustments Included in FY 2012-13

- Increase \$300,000 in expenditures and Park Dedication Fee revenue to assist the Truckee Donner Land Trust fee title acquisition of the Royal Gorge property near the community of Soda Springs.
- Increase \$24,000 in expenditures and Park Dedication Fee revenue to partially fund the conversion of a softball field for baseball use at the Regional Park in Auburn.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Net Increase of \$35,088 for salaries and benefits for department promotions and recent hires and retirements in FY 2012-13, funding 25 positions out of the 30 allocated positions.
- Increase \$88,235 for benefit expenditures.
- Increase \$125,200 for expenditures related to park ranger services at Hidden Falls Regional Park.
- Increase \$47,740 net for service and supplies to include one-time costs for handheld radios for Hidden Falls Regional Park coverage and incremental increases for various expenditures.
- Increase \$28,748 for Facility Services administration, and management information services costs.
- Increase \$40,679 net for charges to departments for project grounds maintenance and services.

Placer County Museums 74300 **Community & Cultural Service System**

Program Purpose: Provides exhibits and educational programs such as living history, community heritage education programs, and special events for Placer County residents and visitors. Staff and volunteers process and preserve historic artifacts and documents by keeping them in a controlled environment and implement protective measures to ensure that the physical evidence of our history will be available for future generations.

Program Comments: The Museums division continues to maintain six museums with educational exhibits and provides education programs that enhance the understanding of Placer County's rich history.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$37,240 in one-time upfront Other Post Employment Benefit (OPEB) costs for Museum Curator hire.
- Increase \$22,357 to maintain extra help staffing and administrative costs of doing business.

Facility Services

Capital Improvements 10780 **Capital Facility Projects Service System**

Program Purpose: Plans, designs, and constructs facilities in accordance with plans endorsed by the Board of Supervisors. Project costs range from small projects of less than \$500,000 to large multi-million dollar projects.

Program Comments: The Capital Improvements division participates in the development of long-range capital plans, and project management and construction to fulfill program requirements of other county departments.

Major Budget Adjustment Included in FY 2012-13

- Increased \$1,350,000 in revenue and expenditure for Health & Human Services Children's System of Care and Human Services divisions' capital projects at Sunset building.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Re-budgeted funding of \$54,779,724 from prior year for ongoing projects, plus \$2,699,129 in projected year-end fund balance, plus \$11,378,249 in new funding for a total net capital project cost increase of \$5,542,189 year over year.
- Funding of \$11,378,249 includes a General Fund Contribution of \$8.2 million for the Auburn Animal Shelter, and \$1.0 million for miscellaneous projects. Other funding from grants and reserves is for planned project costs related to Sewer Maintenance District 3 Regional, and various Solid Waste activities.

Dewitt Development / Property Management (Enterprise Fund) 06200 **Administrative & Financial Service System**

Program Purpose: Provides a variety of real estate services; including leasing, property management, and acquisitions and divestitures of real property. This asset management activity generates revenue from, and provides stewardship over, Placer County real-property assets, and provides comprehensive public information regarding these assets.

Program Comments: The Property Management division oversees the County's real property including a broadening focus on economic development opportunities in partnership with other departments and community stakeholders.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$325,000 for annual debt service payment obligation shift to General Fund to maintain sufficient Dewitt Development reserves.
- Increase \$120,665 in salaries and benefits to fund one Project Manager I/II position with offsetting revenue from various projects such as Tahoe Justice Center Site Acquisition, Placer County Fair Grounds Agreements, and Western Placer development activities. Funding this position reflects reprioritization of resources to focus on economic development initiatives after years of economic instability.

Environmental Utilities (Internal Service Fund) 06280 **Land Use Service System**

Program Purpose: To provide labor and materials needed to operate and maintain the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, and water for fire protection.

Facility Services

Program Comments: The Environmental Utilities division is responsible for the management of water, sewer, and solid waste capital projects and infrastructure, and provides oversight and staff support for the County's solid waste and recycling programs in cooperation with agency partners.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Cancel assigned contingencies of \$337,829 for one-time fixed asset purchases of portable pump, service truck, and technology upgrades.

Eastern Regional Landfill (Enterprise Fund) 02890

Land Use Service System

Program Purpose: To monitor and maintain the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements, and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

Program Comments: The Eastern Regional Landfill Enterprise Fund provides for management of the Eastern Regional MRF, transfer station, and monitoring and maintenance of the closed ERL in compliance with regulatory requirements.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Cancel assigned contingencies of \$216,389 for one-time re-budgeted asphalt pavement repairs and landfill gas system improvements.

Solid Waste Management (Enterprise Fund) 04500

Land Use Service System

Program Purpose: To manage the collection and disposal of solid waste, hazardous wastes, and recyclable materials generated within Placer County in an environmentally safe manner; to maintain and monitor closed landfills in Loomis, Foresthill, and Meadow Vista.

Program Comments: The Solid Waste Management Fund provides for management of the garbage transfer stations in Foresthill and Meadow Vista, garbage collection in unincorporated Placer County, and monitoring and maintenance of Placer County's closed landfills in compliance with regulatory requirements.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$485,000 for Foresthill Transfer Station storm water project completed in prior year.
- Cancel assigned contingencies of \$200,426 for one-time Meadow Vista transfer station improvements.

Farm Advisor

FARM ADVISOR APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		FARM ADVISOR			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND Farm Advisor	\$ 305,634	\$ 326,454	\$ 350,388	\$ 350,388	0.0%
TOTAL ALL FUNDS	\$ 305,634	\$ 326,454	\$ 350,388	\$ 350,388	0.0%

FUNDED POSITIONS					
Farm Advisor	3	3	3	3	0%
TOTAL FUNDED POSITIONS	3	3	3	3	0%
TOTAL ALLOCATED POSITIONS	3	3	3	3	0%

Mission Statement

The mission of the Farm Advisor Department (University of California Cooperative Extension or UCCE) is to serve the County through the creation, development, and application of knowledge in agriculture and natural resources; youth development; and nutrition, family, and consumer sciences.

Department Comments

Placer County's UC Cooperative Extension staff continues to provide a wide range of high quality educational services to thousands of local residents. Working under the philosophy of "helping people to help themselves," with up-to-date research-based information, achievements during the past year have been impressive. The Farm Advisor Department is able to leverage the budget support from the County to receive over \$674,875 in grant funding to improve the lives of Placer County residents. Program activities and accomplishments include:

USDA Risk Management Grant to Help Beginning Farmers

- Livestock and Horticulture Farm Advisors received a \$73,789 USDA Risk Management grant that targeted beginning farmer and rancher training.
- Three beginning farming classes and a farm business planning class were held for over 100 people.
- Several on-farm workshops and demonstrations were held to build competence in these beginning farmers and ranchers.
- UCCE provided 220 hours of training to 325 farmers and ranchers with this grant.

CDFA Specialty Crop Grant to Increase Local Specialty Crop Consumption with county Residents

- A \$153,567 CDFA Specialty Crop grant was received to increase local produce consumption of county residents. The grant runs for two and a half years and will hold tasting and sampling events for the general public, low-income, and senior audiences.

Farm Advisor

- Farmers will receive point of purchase materials and training to better understand the nutrition of the crops they raise. Accomplishments include:
 - From November to March, 2013, a total of six tastings/samplings of local produce were held at the year round Foothill Farmers' Market Association market in Auburn.
 - A total of 1,022 Placer County residents tasted mandarin juice, apples, pears, kale, winter greens, winter squash soup, cabbage, and potato soup.
 - These residents each received a five dollar produce voucher to spend at the market. A total of 708 vouchers have been used for a 69.3% redemption rate resulting in \$3,540 more in produce purchases to local farmers at the market.

Foothill Farming Website

- This website (<http://ucanr.org/foothillfarming>) was developed to provide production, marketing, and business management information to both beginning and experienced farmers and ranchers. The website has become a key referral route for new clientele and averages 14,000 hits per month.

4-H Youth Development

- The 4-H Youth Development program saw 643 youth participating in over 2,623 projects.
- A total of 236 adult volunteers provided over 28,000 hours of mentoring and support to these 4-H projects.
- The 4-H Youth Experience in Science (YES) program trained 15 teens to deliver science activities to afterschool children in Roseville and Auburn for a ten week period.

4-H Embryology

- The Placer County 4-H program provides 125 incubators and eggs to teachers, home-schooled parents, and 4-H families. This project is used to teach children about science and how an egg evolves into a chick or a duckling.
- Over 555 teachers, parents, and 4-H families worked with 4,894 youth to experience hatching eggs from an incubator.

Cal-Fresh Nutrition Education in Placer County Schools

- The Cal-Fresh Nutrition Education program provided nutrition information, teaching, curriculum, and produce tasting activities to over 4,400 children in low-income schools.
- The Let's Eat Healthy nutrition curriculum was taught by Cal-Fresh staff and used by teachers throughout the year at 111 elementary school classrooms and 15 preschool classrooms.
- Over 30 parents and caregivers completed a workshop series geared toward adults who qualify for Cal Fresh benefits on meal planning, understanding food labels, saving money, and menu planning for a week.

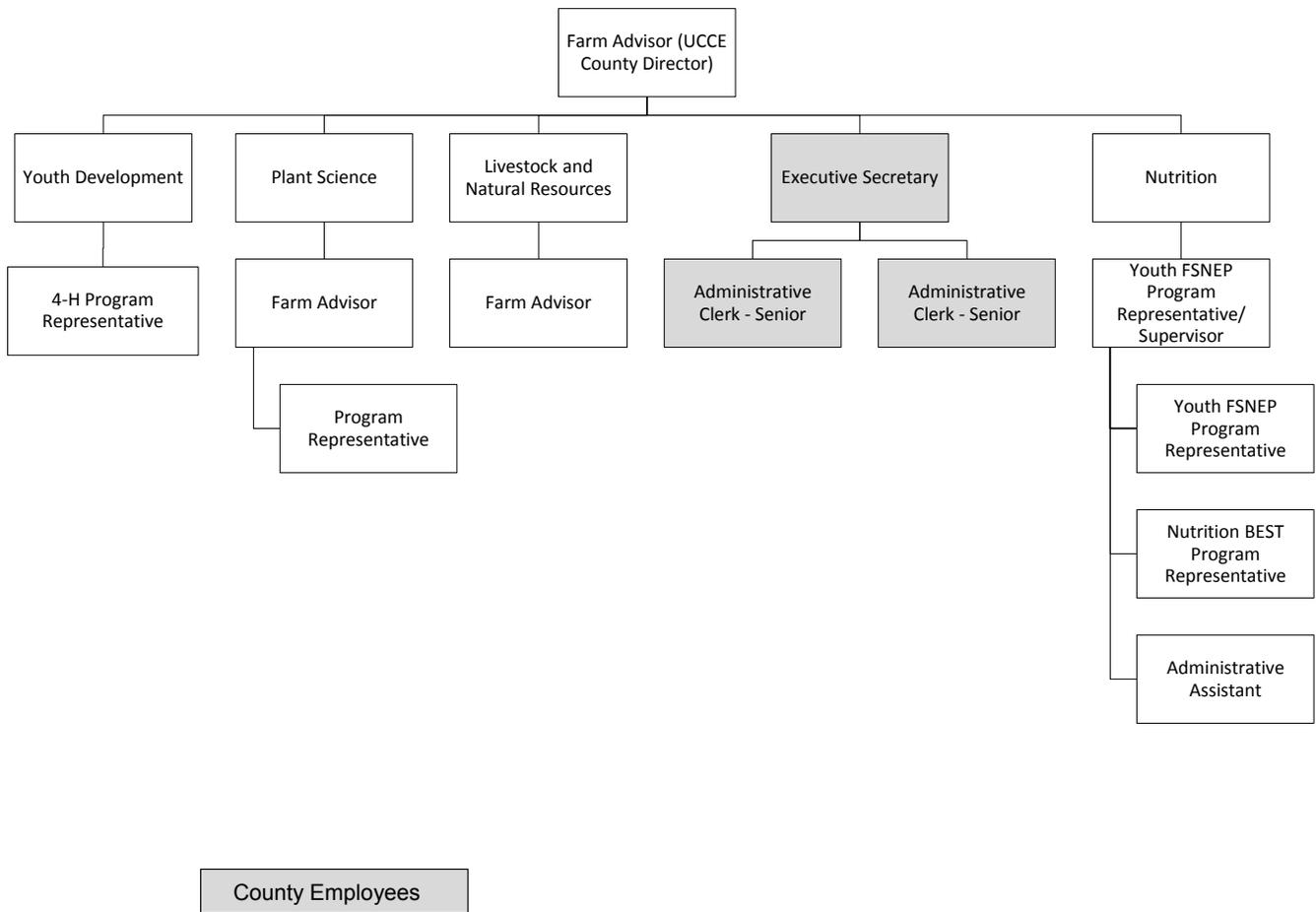
Nutrition Best Nutrition Program Help Placer County Families with Children Zero to Five Years of Age

- Placer County First 5 Commission provided \$147,983 in funding for the UC Nutrition BEST program.
- The funding was used to expand the program to provide a weekly box of produce from a local farm for 22 weeks to 90 families in Early Head Start programs in Lincoln, Loomis, Auburn, and Kings Beach.
- Produce vouchers that could be redeemed at Foothill Farmers' Markets were distributed through Placer County Women and Infant Children's (WIC) program and to teen parents at Chana and Adalante High Schools.

Master Gardener Program Provides Garden and Composting Information to Placer County Residents

- The Master Gardener program provided home horticulture and composting education and support to over 2,500 county residents.
- 280 youth were presented vermiculture (earthworms) concepts by Master Gardeners in schools.
- Our office continues to provide coordination and support for the Senior Community Garden. There continues to be a waiting list for available plots in the garden.

FARM ADVISOR DEPARTMENT UC COOPERATIVE EXTENSION



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Farm Advisor* budget:

- None.

Proposed Budget Summary

The FY 2013-14 Proposed Budget provides a net budget of \$350,388 for the Farm Advisor, an increase of 2% over the prior year. The budget continues to fund three clerical positions, that provide administrative support for the University of California Cooperative Extension staff to deliver a variety of services to residents. Offsetting revenue totaling \$4,500 is received from Nevada County for the Farm Advisor’s travel expenses to the office in that county.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 294.

Farm Advisor 64100
Community & Cultural Service System

Program Purpose: The Farm Advisor Department is a unique example of three levels of government (Placer County, UCCE, and the U.S. Department of Agriculture) partnering in the delivery of noncredit, informal educational opportunities and scientific advances in the areas of agriculture; natural resources; and family, youth, and consumer sciences. University professionals and staff provide leadership. Programs include livestock and natural resources, plant science and horticulture, nutrition, 4-H youth development, and master gardeners.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase in net budget of \$6,983 to maintain existing operations and service levels.

Health & Human Services

HEALTH & HUMAN SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14

ADMINISTERED BY: DIRECTOR OF HEALTH AND HUMAN SERVICES

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Animal Services	\$ 2,638,504	\$ 2,691,583	\$ 3,012,694	\$ 2,999,090	-0.5%
Administration	\$ 204,541	\$ 395,875	\$ 696,816	\$ 698,433	0.2%
Public Health	\$ 10,462,348	\$ 10,463,237	\$ 10,281,423	\$ 10,281,423	0.0%
Environmental Health	\$ 4,611,182	\$ 4,637,767	\$ 5,130,246	\$ 5,130,246	0.0%
Adult System of Care	\$ 28,102,314	\$ 31,579,277	\$ 34,450,451	\$ 37,522,346	8.9%
Medical Clinics	\$ 7,589,954	\$ 8,737,403	\$ 9,211,813	\$ 9,222,327	0.1%
Children's System of Care	\$ 32,580,177	\$ 30,575,121	\$ 32,679,278	\$ 33,456,914	2.4%
Client and Program Aid	\$ 35,430,683	\$ 38,329,803	\$ 35,042,999	\$ 35,042,999	0.0%
Human Services	\$ 25,569,076	\$ 27,526,832	\$ 33,334,617	\$ 36,631,893	9.9%
Subtotal General Fund	\$ 147,188,779	\$ 154,936,898	\$ 163,840,337	\$ 170,985,671	4.4%
OTHER OPERATING FUND					
Housing Assistance - Fund 103	\$ 2,358,644	\$ 2,310,898	\$ 2,348,930	\$ 2,348,037	0.0%
TOTAL ALL FUNDS	\$ 149,547,423	\$ 157,247,796	\$ 166,189,267	\$ 173,333,708	4.3%

FUNDED POSITIONS					
Animal Services	24	19	19	19	0%
Administration	52	60	61	60	-2%
Public Health	82	72	58	58	0%
Environmental Health	32	31	31	31	0%
Adult System of Care	109	105	108	112	4%
Medical Clinics	45	36	39	39	0%
Children's System of Care	161	148	151	155	3%
Client and Program Aid	0	0	0	0	n/a
Human Services	156	196	218	258	18%
Housing Assistance - Fund 103	3	2	2	2	0%
TOTAL FUNDED POSITIONS	664	669	687	734	7%
TOTAL ALLOCATED POSITIONS	822	791	791	793	0%

Mission Statement

By placing people first, we provide a unified system of quality services to safeguard the health and well-being of people and animals in our communities. To realize our mission, we will strive to keep all children, adults, and families healthy, at home, in school, at work, out of trouble, self-sufficient in keeping themselves safe, and to ensure that our animals are valued and cared for.

Richard J. Burton, M.D., M.P.H., Health Officer and Director

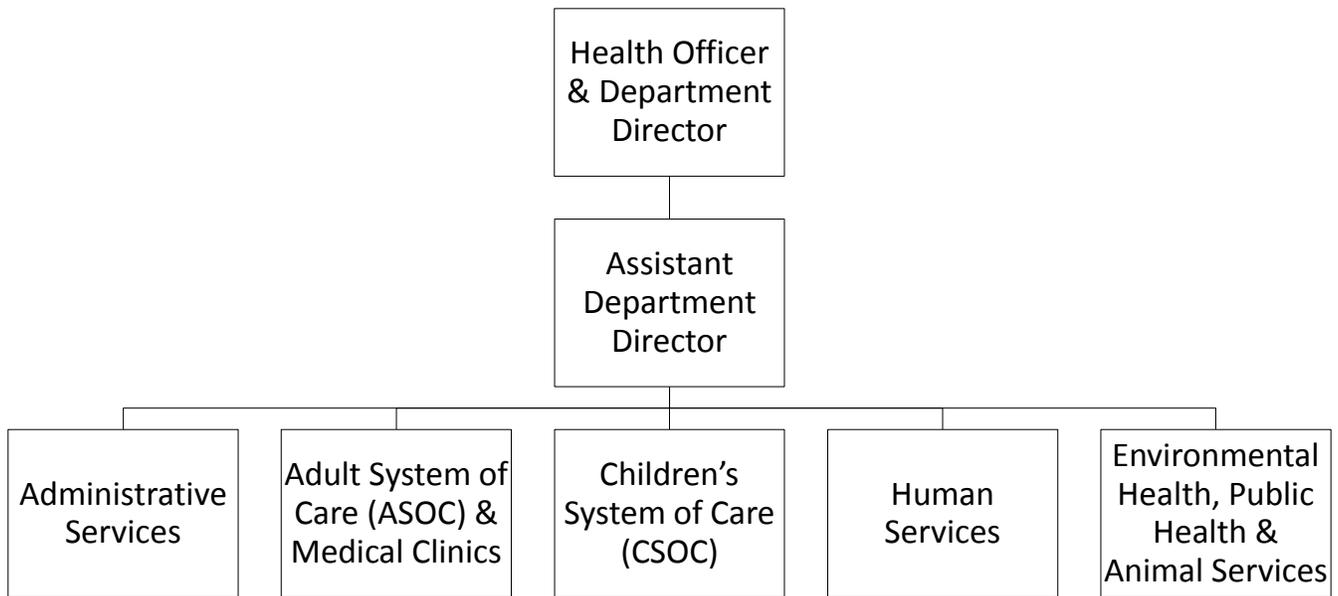
Health & Human Services

Department Comments

Health and Human Services (HHS) provides a broad spectrum of unique mandated services to more than 60,000 Placer County residents. HHS proactively adjusts the methods used and the array of services provided to make best use of emerging technologies and to assure that the department is responsive to changing community needs. HHS delivers services through a combination of contracts with local businesses and non-profit organizations, and a dedicated team of public servants focused on providing cost effective, high quality services to county residents and businesses. It is that dedication to the public good, to fostering a positive and community-based services approach between our employees and the women, children, and men in our community, which has led Placer County to consistently receive federal and state recognition as a model of excellence in service delivery – the “Placer Model”.

The “Placer Model” reflects the foundational belief that the services HHS provides must be research-based, cost effective, culturally informed, and fiscally sustainable. HHS is pleased that its innovative approaches have resulted in reduced dependency on county general funds and increased self-sufficiency of the residents served.

HEALTH AND HUMAN SERVICES DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Animal Services* budget:

- OPEB payroll costs are reduced \$13,604. In addition, \$5,122 for HHS Administration Division charges are offset by miscellaneous expenditure reductions.

The Final Budget includes the following budget adjustments for the *HHS Administration* budget:

- Net zero adjustments: Expenditures of \$164,273 are charged internally to Department division budgets, in order to reflect the most current position salaries, a personnel recruitment to replace the retiring Department Head, and other miscellaneous items.
- One unfunded position allocation is added for the Public Health Officer, as approved by the Board of Supervisors on July 23, 2013.

The Final Budget includes the following budget adjustments for the *Public Health* budget:

- Realignment revenues are increased \$512,917, which is allocated to General Fund reserves and to decreasing the General Fund net county cost.
- Net zero expenditure adjustments fund \$15k in Department Administration Division costs, offset by miscellaneous expenditure reductions.

The Final Budget includes the following budget adjustments for the *Environmental Health* budget:

- Net zero adjustments: \$8,357 for HHS Administration Division charges are offset by miscellaneous expenditure reductions.

The Final Budget includes the following budget adjustments for the *Adult Systems of Care* budget:

- Federal and State revenues increase \$3 million, including \$2.4 million in Mental Health and Medi-Cal, and \$443,571 in AB 109 Public Safety Realignment.
- These revenues fully fund \$3 million in expenditure increases to provide additional mental health and substance abuse treatment services, including county facility and support costs for the Psychiatric Health Facility (PHF), Crisis Residential services and four additional positions (one Administrative Clerk and three Client Services Practitioners).

The Final Budget includes the following budget adjustments for the *Medical Clinics* budget:

- Net zero adjustments fund HHS Administration Division charges.
- The \$230K TOT (hotel tax) revenue contribution for the Tahoe Clinic is removed, offset with increased Federal revenues.

The Final Budget includes the following budget adjustments for the *Children's System of Care* budget:

- Total revenues increase \$1.3 million from State mental health (\$592k), Medi-Cal (\$208k) Realignment (\$524k) and other sources.

Health & Human Services

- These revenues support increased expenditures of \$800k for mandated mental health services through community-based service contracts and four additional positions (one part-time Psychiatrist, two Client Services Practitioners and one Client Services Counselor).
- The remaining \$544k is allocated to General Fund reserves and to decreasing the General Fund net county cost.

The Final Budget includes the following budget adjustments for the *Client and Program Aid* budget:

- Realignment revenues are increased \$515,536, which is allocated to General Fund reserves and to decreasing the General Fund net county cost.

The Final Budget includes the following budget adjustments for the *Human Services* budget:

- Increased Federal and State revenues total \$3.3 million from CalFresh (foodstamp program) \$1.7 million; Medi-Cal \$660,040; and Affordable Care Act or Medi-Cal Expansion Implementation (\$908,831).
- These non-discretionary revenues are used to carry out mandated service expansions requiring the addition of 40 funded positions.

The Final Budget includes the following budget adjustments for the *Housing Assistance* budget:

- Contingency Reserves of \$82,279 are drawn down to balance this budget.
- Minor expenditure adjustments include a \$1,432 reduction in OPEB payroll costs.

Proposed Budget Summary

The FY 2013-14 Proposed Budget for the Health and Human Services Department protects core services through increased federal and state funding and internal reallocations of existing County General Fund support to provide prioritized service delivery with minimal additional county cost.

Anticipated service challenges are fully addressed. The year over year change to the Department's budget of \$3.8 million is largely a reflection of the federal and state funded cost growth in mandated programs, with Board-approved mid-year budget revisions accounting for \$2.7 million of this change. To minimize the impact to the County General Fund, the Department continues to leverage federal and state funding, including State Realignment dollars for FY 2013-14 and future fiscal years.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 295.

<p>Domestic Animal Control 22390 Health & Human Support Service System</p>
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Program Purpose: Animal Services serves the citizens and animals of Placer County through active animal care and control programs, including rabies prevention, enforcement of the County Animal Control Ordinance, enforcement of the State's humane laws that protect animals from neglect and cruelty, reunification of lost animals with their owners, and programs and partnerships to place adoptable animals in good homes and to reduce animal overpopulation.

Richard J. Burton, M.D., M.P.H., Health Officer and Director

Health & Human Services

Program Comments: The Animals Services staff and volunteers completed the following accomplishments in calendar year 2012 in their efforts to serve the public:

- 8,530 animal licenses issued to ensure vaccination and public safety.
- 933 pets adopted or placed into foster care in good homes, often in collaboration with non-profit organizations.
- Over 500 spay and neuter procedures completed to help prevent overpopulation of unwanted animals.
- Staff responded to 7,200 resident requests for assistance with animals that posed safety risks.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Current service levels are maintained through a General Fund redistribution of \$208,292 from other Health and Human Services budgets.

<p style="text-align: center;">Administration & Support 42000 Health & Human Support Service System</p>

Program Purpose: Administration provides the overall administrative, fiscal, and contract management to HHS; increases accountability and maximize revenues; and coordinates with other county departments to provide personnel and information technology oversight.

Program Comments: Administration staff routinely complete the following accomplishments to serve HHS:

- Generate claims, billings, and fee collections totaling over \$130 million from external sources such as federal and state partnering agencies.
- Manage over 300 contract agreements and amendments for HHS to facilitate numerous service delivery models that implement necessary programs for the Placer County community.
- Process over 87,000 transactions totaling over \$101 million to ensure timely payment to local businesses and community-based organizations, and accurate revenue recognition.
- Work closely with outside departments including the County Auditor-Controller on fiscal policies and monitoring to align HHS activities with current funding laws and regulations.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- \$194,110 in salaries and benefits including up-front OPEB costs are reallocated from within the Department to this budget to fund a Client Services Program Manager related to Tahoe area responsibilities. Doing so replaces the contract model previously shared with Nevada County.

<p style="text-align: center;">Public Health 42760 Health & Human Support Service System</p>
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Program Purpose: Community Health serves all people of Placer County by protecting health; preventing disease, injury, premature death, and disability; promoting healthy lifestyles, behaviors, and environments; controlling communicable diseases; enforcing laws and regulations that protect health and ensure safety; facilitating access to healthcare for County Medi-Cal, California Children's Services, Child Health and Disability Prevention, and Healthy Families beneficiaries; and preparing for and responding to public health disasters and disease outbreaks.

Program Comments: Calendar year 2012 program accomplishments include:

- Nurses worked with over 2,000 reports of infectious disease and the public health laboratory performed 5,585 tests to prevent the spread of disease in the community.
- Medical providers, hospitals, schools, and other community partners were provided with critical health information, and many collaborated to prepare for a public health emergency response.

Richard J. Burton, M.D., M.P.H., Health Officer and Director

Health & Human Services

- Staff provided assistance to individuals needing access to medical care, information to ensure healthy births and child development, therapy to children with severe medical conditions, help with efforts to stop smoking, and processed the community's birth and death certificates.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- 14 funded positions and \$886,520 in salaries and benefits are moved to other Health and Human Services budgets in support of reorganization efforts.
- \$1.1 million in Federal revenues are transferred along with program administration of the WIC (Women Infants and Children) Supplemental Nutrition Program to the Human Services budget.
- General Fund support of \$499,205 is redistributed from other Health and Human Services budgets to fund a required Realignment Maintenance of Effort (MOE).

<p style="text-align: center;">Environmental Health 42820 Health & Human Support Service System</p>

Program Purpose: Environmental Health uses regulatory and educational tools to ensure quality public health services such as consumer protection in retail food facilities, land use development, public water supplies, hazardous materials/wastes, and solid waste management to prevent disease, injury, and minimize environmental health hazards.

Program Comments: The Environmental Health staff successfully implemented these preventative public health programs in our community and provided outreach information to the following facilities in 2012:

- Retail Food – safety standards in over 2,000 food service facilities were assessed to ensure healthy food sales.
- Cottage Foods - new state regulations were implemented to establish food safety procedures in home kitchens preparing food for sale.
- Pool and Spa Safety – safety standards of 770 pools and spas were inspected to protect public safety.
- Tattoos - 31 facilities were inspected for adherence to new state regulations to assure that safety precautions are followed by tattoo and body piercing businesses.
- Hazardous Materials – 851 inspections were performed at businesses that have hazardous chemicals or generate hazardous waste to ensure safety standards for the public and first responders in the event of an emergency.
- Garbage Disposal - safety measures of 210 facilities were inspected to safeguard public health.
- Land Use and Development – 321 permits and site evaluations for wells and septic systems were performed to assist property owners in land development and provide for healthy community growth.
- Small Public Water Systems – the safety of 100 water systems was tested to guarantee safe drinking water for rural communities.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Service levels are maintained while General Fund support of \$298,275 is redistributed from other Health and Human Services budgets.

<p style="text-align: center;">Adult System of Care 42930 Health & Human Support Service System</p>

Program Purpose: The Adult System of Care partners with other agencies in Placer County to assist 9,300 adults and older adults to be safe from harm and to achieve their optimal levels of independency.

Program Comments: The Adult System of Care provides and supports a continuum of services including. Fiscal Year 2011-12 accomplishments include:

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Health & Human Services

- 2,400 assessments to determine if hospitalization is needed for a person's safety due to their thoughts of harm to themselves or others, or their inability to care for themselves.
- 900 persons not requiring hospitalization received follow up in order to assure they found and received the treatment services they needed.
- 1,050 admissions for mental health treatment which included assisting persons with a recovery plan and medication, therapy, and other critical support services.
- 850 assessments of older adults or disabled individuals in response to allegations that they may have been abused or neglected, and the development of a plan to keep them safe from harm.
- 2,400 persons received assistance with in-home care that allowed them to remain in their home rather than be institutionalized.
- 1,125 admissions into substance abuse treatment which included assisting persons with a recovery plan and preventing costs associated with incarceration, increased health care, and the emotional impact on families.
- Collaborated with the Probation Department, Sheriff, and other criminal justice partners implementing AB 109; the realignment of criminal justice responsibilities from the state to counties in order to improve public safety.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- A net revenue increase of \$1.8 million in related Title XX In-Home Support Services and state Realignment.
- Three additional positions are funded at no cost to the County General Fund.

Medical Clinics 42950

Health & Human Support Service System

Program Purpose: Placer County Medical Clinics (PCMC) provide a "Whole Health" approach (integrated Behavioral and Physical Health) for over 13,000 Placer County residents. PCMC provides these services to ensure that low income persons can remain in good health and that serious health conditions are treated quickly and effectively.

Program Comments: The PCMC continuum of services and supports includes:

- Diagnosis and treatment for common and chronic health problems and medical conditions.
- Physical examinations for infants, children, and teens, including sports and camp physicals.
- Immunizations – child, adult, and travel.
- Family planning and pregnancy testing.
- Sexually transmitted disease testing and treatment.
- HIV testing.
- Tuberculosis testing.
- Behavioral health services.
- Pharmacy.
- Referrals to specialists (e.g., Cardiology, Neurology, Dermatology).

Major Budget Adjustment: FY 2013-14 Proposed Budget

- General Fund support of \$240,000 is redistributed from other Health and Human Services budgets. Three positions are transferred into this division as part of the department wide reorganization.

Children's System of Care 42970

Health & Human Support Service System

Program Purpose: Placer County's Children's System of Care is a nationally recognized child-serving collaborative, providing a full spectrum of mental health, child protection, and related care and support to improve

Richard J. Burton, M.D., M.P.H., Health Officer and Director

Health & Human Services

the lives of nearly 4,400 Placer County children and families each year. Primary to its mission is a timely and effective response to children who are at risk of abuse and neglect.

Program Comments: The evidence for its success is visible in the following outcomes:

- Through effective early community interventions, the number of foster children in Placer County is the lowest in 16 years.
- More than 250 foster youth have been adopted successfully since 2007.
- The number of juvenile offenders is at historically low levels.
- The Mental Health Services Act now touches more than 12,000 Placer County residents with preventive social supports each year to manage a host of challenges.

Major Budget Adjustment Included in FY 2012-13

- \$1.1 million in additional state Realignment revenue funded court ordered increases in substance abuse treatment, drug testing, and mental health services provided by partner agencies and individual contracts.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- \$2.3 million in increased federal and state revenues fund increased service costs, along with three positions transferred from the Community Health budget.

Client and Program Aid 53020

Health & Human Support Service System

Program Purpose: Provides financial, housing, food, medical, and other assistance programs associated with services residing in other Health and Human Services' Division services.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- A General Fund savings of \$584,000 resulting from state program revisions is applied as increased support to the Environmental Health and Community Clinics Divisions.

Human Services 53070

Health & Human Support Service System

Program Purpose: During the past year, Human Services has provided financial assistance, healthcare coverage, food and nutrition assistance, and employment services to over 42,000 Placer County residents. By maximizing technology and implementing an innovative service center model, individuals and families who have lost their jobs can apply for assistance or receive information online, by phone, through email, and in person.

Program Comments: The Human Services Center is the best performing in the state and received an overall 96 percent public satisfaction rating. Most importantly, however, in 2012 Human Services helped:

- Almost 2,000 parents provide a home and other basic necessities for their children.
- Over 7,000 families, individuals, and seniors afford healthy and nutritious food.
- About 4,500 mothers improve the nutrition and healthy development of their infants and young children.
- Almost 30,000 families with children, seniors, veterans, persons with disabilities, and individuals gain healthcare coverage who had previously lost coverage during the recession.
- Over 700 parents who lost jobs during the recession to return to work and be on their way to self-sufficiency.

Richard J. Burton, M.D., M.P.H., Health Officer and Director

Health & Human Services

Major Budget Adjustment Included in FY 2012-13

- An additional 26 positions were fully funded through a leveraged increase of \$1.6 million in ongoing federal and state revenues for CalFresh (foodstamps) and the transition of children's healthcare coverage from Healthy Families to Medi-Cal, in order to address the growth in mandated service delivery.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- A revenue increase of \$3.5 million in Federal and State CalFresh and Medi-Cal revenues, along with \$1.1 million in federal funding transferred from the Community Health budget for the WIC Supplemental Nutrition Program funds a total of 22 positions (\$2.9 million), program costs (\$1.0 million), and automated systems service delivery (\$709,000) to address continued caseload growth in mandated programs.

<p style="text-align: center;">Housing Assistance Services 53010</p>

<p style="text-align: center;">Health & Human Support Service System</p>

Program Purpose: The Placer County Housing Authority provides housing assistance to low income residents through the Placer County Section 8 Housing Choice Voucher Program, with funds received from the U.S. Department of Housing and Urban Development. Participants are able to choose their own housing, provided it meets program standards.

Program Comments: For the third year in a row, the Placer County Housing Authority has been recognized as a "high performing" housing authority by the U.S. Department of Housing and Urban Development, assisting over 290 local seniors, persons with disabilities, veterans, and families to afford a place to call home through the Housing Choice Voucher Program. Based on this outstanding performance, additional vouchers continue to be awarded and more resources recognized to obtain sustainable housing for veterans.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major adjustments; this non General Fund appropriation has a restricted fund balance used for the Housing Choice Voucher program.

LIBRARY SERVICES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		DIRECTOR OF LIBRARY SERVICES			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
OTHER OPERATING FUND County Library - Fund 160	\$ 5,767,907	\$ 5,966,569	\$ 6,083,625	\$ 6,295,813	3.5%
TOTAL ALL FUNDS	\$ 5,767,907	\$ 5,966,569	\$ 6,083,625	\$ 6,295,813	3.5%

FUNDED POSITIONS					
County Library - Fund 160	39	39	37	37	0%
TOTAL FUNDED POSITIONS	39	39	37	37	0%
TOTAL ALLOCATED POSITIONS	43	43	43	43	0%

Mission Statement

To provide free and open access to diverse resources that enrich, inform, empower and entertain.

Department Comments

All the Placer County Libraries offer life-long learning opportunities, access to a shared collection of community resources including books, DVDs, music CDs, audio-books, electronic books (E-books), downloadable audio-books, one-on-one reading assistance, and genealogical and local history collections. The Placer County Libraries serve as a community anchor, providing a place for people to gather and grow through shared resources and experiences. Library services are offered in 11 branch locations in Applegate, Auburn, Colfax, Foresthill, Granite Bay, Kings Beach, Loomis, Penryn, Rocklin, and Tahoe City. Each of the Libraries have a Friends of the Library group made up of community members that hold book sales and fundraisers. The Bookmobile is a traveling library for schools and rural citizens. The Library also administers the Placer County Law Library.

- Currently more than 1.3 million items are borrowed from the Library annually.
- Patron use of the Library collection is up 6% from last year.

Each branch library offers unique Library programming with the interests of the local community in mind. Library programming includes summer reading incentive programs for children and teens; book clubs for adults; lectures and presentations by community members on popular topics; and weekly pre-school activities including movement, rhyme, and stories read aloud by Library staff. Several libraries also offer a “Doggone Good Reading” program where children can sign-up to practice reading skills with a friendly dog since dogs are non-judgmental and wonderful listeners. The Library plays a key role in developing reading skills and a love of learning in young children.

- 27,000 patrons attended over 1,000 programs offered at our Libraries this year.

Mary L. George, Director of Library Services

Library

Library staff is continually caring for the Library collection. Staff keeps the collection fresh and relevant by reviewing, selecting, and processing new materials, while also retiring worn or out-dated materials. Trained and talented staff is available to assist patrons with informational questions or recommend a title. Staff and skilled community volunteers are also available for computer assistance. Computer training is offered in group and one-on-one settings to both first time and advanced computer users. Some of the skills taught include how to: write a resume, attach an email or photograph, download an E-book, etc. Free use of public computers and Wi-Fi is available at all Library locations.

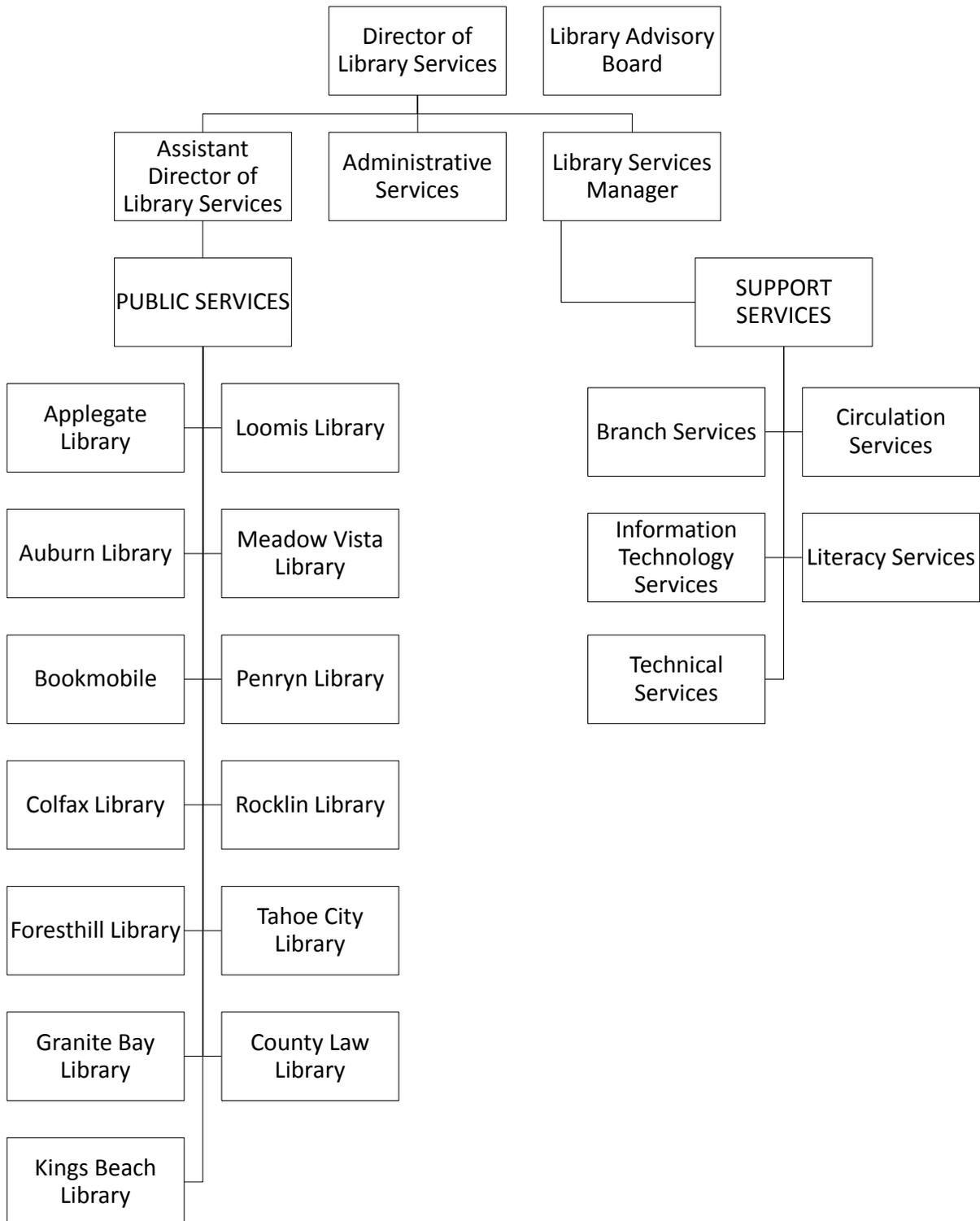
- More than 300 people took advantage of the computer training classes offered by the Library since classes began in January 2012.
- Public computers were accessed 69,000 times by Library patrons from July 2011-July 2012. Increased computer use is expected this fiscal year.

Services in our Libraries are continually changing to meet the growing needs of Placer County communities, to recognize efficiencies, and reduce on-going costs. Over several years, a decline in property tax revenues has challenged and stressed the Library's budget. The loss of \$85,000 annually in state support to California libraries has also been difficult to absorb. Short-term and long-term strategies for sustainability are continuously being explored as staff implements and evaluates new service models with alternative delivery methods including:

- Consolidating customer services to one point of service in all libraries.
- Providing self-service options for checking out materials at the Auburn, Granite Bay, and Rocklin Libraries.
- Strategically applying for competitive grants to enhance the Library collection and support increasing technology needs and advancements.

For the past year, the Library has been engaging community leaders and members in a strategic planning process. The process, once complete, will be available to the public in the form of a concise plan that should establish a roadmap for developing future services. With this plan, the Library can continue to meet the changing needs of its community members and affect the lives of all citizens from birth to death. Success of the plan will be measured by how effective the Library becomes in enriching and enhancing lives. How can the Library help you become your best? Help your family thrive? Get you back on your feet? Provide you with a sense of community? Continue to offer citizens clean, comfortable, and friendly places to meet, read, and learn for years to come? Many have challenged the relevance of the Library in the age of the Internet and electronic books. Placer County Libraries remain more relevant than ever, offering places where the joys of reading and learning in any format or on any device are collectively treasured and nurtured by all citizens for the collective good.

LIBRARY



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Library Services* Department:

- Revenue is increased by \$91,115 for property tax and interest adjustments and \$20,000 for grant funding from the Air Pollution Control District.
- Expenditures are increased by \$83,580 for library materials, \$66,608 for OPEB costs and \$62,000 for other services and supplies including communications and PC acquisition.
- Funding is transferred from Committed for Capital Assets to Assigned for Contingency (\$381,948).
- Funding is added to the reserve account, Assigned for Contingency (\$136,227).

Proposed Budget Summary

The FY 2013-14 Proposed Budget for the Library is recommended at \$6,083,625 a decrease of \$50,649 (0.8%) from FY 2012-13. Total Funded Positions were reduced from 39 to 37 with vacant positions for a Library Assistant II and a Library Clerk-Journey being unfunded. General Fund support is increased \$100,000 to reduce reserve usage.

The main source of revenue for operation of the Library system is property taxes. The FY 2013-14 Proposed Budget projects property taxes to increase \$97,525 (2.9%) over the prior year. To balance the budget, the use of reserves is recommended while future service levels and funding strategies are being studied more fully.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 318.

**Library 64010
Community & Cultural Service System**

Program Purpose: The Library's core function is to provide library services to the residents of Placer County, including an up-to-date collection of library materials reflective of community interests, skilled staff to assist customers, attractive community libraries, and enriching and entertaining library programs.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Decrease \$86,100 in salary and benefit expenditures for vacant Library Assistant II.
- Decrease \$37,566 in salary and benefit expenditures for vacant Library Clerk Journey.
- Includes one-time General Fund support of \$40,000 in contract services for technology support.
- Increase property tax revenue \$97,525.
- Increase General Fund contribution \$100,000 for one-time reduction to use of reserves.

Personnel

PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		PERSONNEL DIRECTOR			
Appropriations	FY 2011-12 Actuals	FY 2012-13 Est / Actual	FY 2013-14 Proposed Budget	FY 2013-14 Final Budget	% Change from Proposed
GENERAL FUND					
Personnel	\$ 2,600,547	\$ 2,461,674	\$ 2,663,092	\$ 2,516,750	-5.5%
Employee Benefits	\$ 5,959,460	\$ 5,646,815	\$ 6,205,074	\$ 6,197,914	-0.1%
Subtotal General Fund	\$ 8,560,007	\$ 8,108,489	\$ 8,868,166	\$ 8,714,664	-1.7%
INTERNAL SERVICE FUNDS					
Unemployment Insurance* - Fund 270/500	\$ 734,221	\$ 833,518	\$ 865,031	\$ 865,031	0.0%
Dental & Vision Insurance* - Fund 270/850	\$ 3,708,380	\$ 3,855,979	\$ 4,021,156	\$ 4,021,156	0.0%
Retiree Sick Leave Benefit - Fund 270/860	\$ 1,722,109	\$ 1,390,067	\$ 2,088,023	\$ 2,088,023	0.0%
Subtotal Internal Service Funds	\$ 6,164,710	\$ 6,079,564	\$ 6,974,210	\$ 6,974,210	0.0%
TOTAL ALL FUNDS	\$ 14,724,717	\$ 14,188,053	\$ 15,842,376	\$ 15,688,874	-1.0%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Personnel	21	22	22	21	-5%
Employee Benefits	10	10	10	10	0%
Unemployment Insurance - Fund 270/500	0	0	0	0	n/a
Dental & Vision Insurance - Fund 270/850	0	0	0	0	n/a
Retiree Sick Leave Benefit - Fund 270/860	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	31	32	32	31	-3.1%
TOTAL ALLOCATED POSITIONS	35	35	35	34	-3%

Mission Statement

As guided by the merit principles of the Civil Service System, the Personnel Department attracts, recruits, retains, and supports a valued quality workforce in order to provide exceptional services on behalf of Placer County to the public and our employees.

Department Comments

The Personnel Department accomplishes its mission by striving to provide leadership in managing human resources and by providing effective and efficient customer service. During the past year, the Personnel Department undertook an internal reorganization with the goal of establishing cross-training for staff, meeting service needs more effectively and efficiently, and to prepare for succession planning.

In an effort to meet the growing workload demand as related to recruitments and workforce planning, the Personnel Department has continued to seek alternative approaches to providing service, such as automating processes and

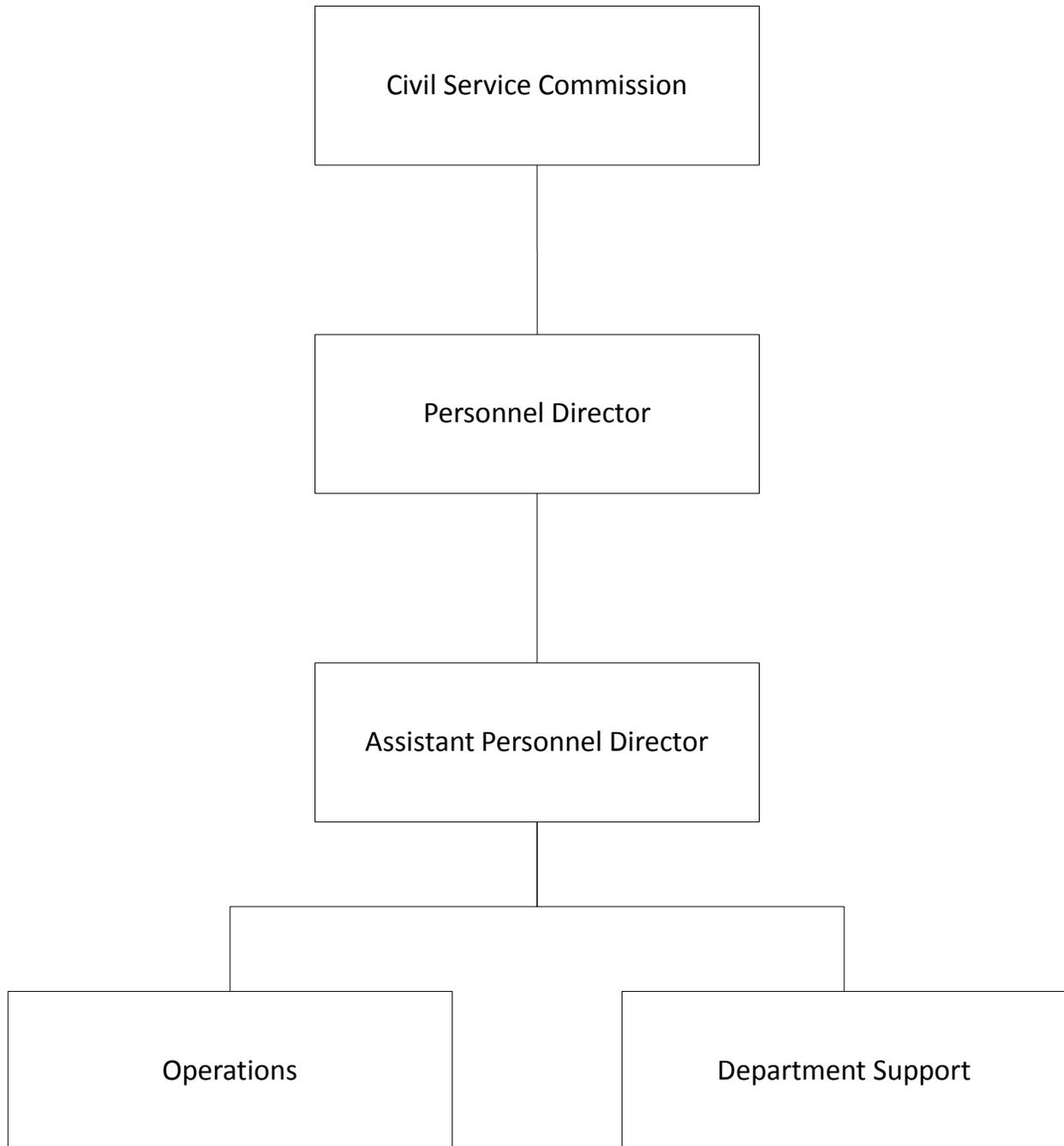
Nancy Nittler, Director

Personnel

streamlining access to eligible candidates to fill vacant positions. These alternatives are responsive to the Department's needs, yet consistent with our mission to fulfill the merit principles of the Civil Service System.

In the upcoming year, the Personnel Department will continue to: develop internal organizational capacity, play a critical role in supporting departments to build a quality sustainable workforce, contribute to effective labor relations, and administer benefit and payroll transactions with the goal of maintaining excellent customer service.

PERSONNEL DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Personnel* budget:

- Expenditures of \$132,862 and position allocations are reduced for the transfer of one senior technology solutions analyst to Administrative Services to serve on the ACORN Systems Support Team.

The Final Budget includes the following budget adjustments for the *Employee Benefits* budget:

- Expenditures are reduced by \$7,160 for OPEB costs.

The Final Budget includes the following budget adjustments for the *State Unemployment Insurance Internal Service Fund* budget:

- Funding is withdrawn from the reserve account, Assigned for Contingencies (\$280,627).

The Final Budget includes the following budget adjustments for the *Dental and Vision Insurance Internal Service Fund* budget:

- Funding is added to the reserve account, Assigned for Contingencies (\$345,746).

The Final Budget includes the following budget adjustments for the *Retiree Sick Leave Benefit Internal Service Fund* budget:

- Funding is added to the reserve account, Assigned for Contingencies (\$43,825).

Proposed Budget Summary

The recommended operating expenditures for the Personnel Department's FY 2013-14 Proposed Budget total \$15,842,376, a decrease of 1.7% over FY 2012-13. This includes the Personnel budget as well as benefits budgets (Employee Benefits, Unemployment Insurance, Dental and Vision Insurance and Retiree Sick Leave). Funded positions are recommended at 32, the same as in the prior year.

Unemployment Insurance charges to departments remain the same as in the prior year at .46% of payroll.

Dental and Vision recommended expenditures decrease by \$202,220 (4.8%) due primarily to an estimated decrease in the average cost of dental claims. Employer/Employee Rates for Dental and Vision remain unchanged from FY 2012-13.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 321.

Personnel

Personnel 10500

Administration & Financial Service System

Program Purpose: The Personnel Department's purpose is to provide dedicated services in the areas of recruitment, human resource services, benefits administration, payroll, and labor relations support for Placer County and its employees.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Employee Benefits 11480

Administration & Financial Service System

Program Purpose: To fund and administer comprehensive, cost effective benefit options related to retirement, insurances and employee assistance programs for Placer County in support of a highly qualified and sustainable workforce.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$919,304 (8%) for retiree employee group insurance and \$86,016 (13%) for retiree dental insurance to align with projected costs; offset by increased charges to departments.

Unemployment Insurance (Internal Service Fund) 06220

Administration & Financial Service System

Program Purpose: To fund and administer Placer County's self-insured Unemployment Insurance Program.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Decrease \$13,600 for A-87 charges (distribution of countywide indirect costs).

Dental & Vision (Internal Service Fund) 02850

Administration & Financial Service System

Program Purpose: To provide a funding source for Placer County's self-insured Dental and Vision Insurance Program in which other local public agencies also participate.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Decrease \$203,062 (5%) for estimated employee dental and vision claims offset by decreased charges to departments.

Retiree Sick Leave Benefit (Internal Service Fund) 02860

Administration & Financial Service System

Program Purpose: To manage transactions related to the Retiree Sick Leave benefit. As employees retire, the liability accruing for the sick leave benefit will be calculated and paid into this fund through charges to departments.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$26,662 for A-87 charges (distribution of countywide indirect costs).

Nancy Nittler, Director

Probation

PROBATION DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		CHIEF PROBATION OFFICER			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
PUBLIC SAFETY FUND Probation Office - Fund 110	\$ 20,700,441	\$ 22,050,119	\$ 22,898,118	\$ 23,577,272	3.0%
INTERNAL SERVICE FUND Correctional Food Services* - Fund 250/300	\$ 2,965,326	\$ 2,926,008	\$ 3,162,608	\$ 3,149,496	-0.4%
TOTAL ALL FUNDS	\$ 23,665,767	\$ 24,976,127	\$ 26,060,726	\$ 26,726,768	2.6%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Probation Office - Fund 110	135	144	140	143	2%
Correctional Food Services - Fund 250/300	13	13	13	13	0%
TOTAL FUNDED POSITIONS	148	157	153	156	2%
TOTAL ALLOCATED POSITIONS	156	158	158	157	-1%

Mission Statement

The mission of the Probation Department is to promote the safety of the citizens of Placer County by conducting investigations for the court, enforcing court orders, ensuring victims' rights, engaging in crime prevention partnerships, and facilitating the resocialization of offenders through the use of evidence-based supervision and best practices.

Department Comments

Probation contributes to the overall effectiveness of the criminal justice system through cost effective business practices and collaborative partnerships with the Court, District Attorney, Public Defender's office, Sheriff's Department, local police departments, Health and Human Services, Placer County Office of Education, and local treatment providers. Organizational functions are broken down into the following Divisions:

- Administrative Services
- Adult Services
- Juvenile Services
- Juvenile Detention Facility
- Central Kitchen

Marshall C. Hopper, Chief Probation Officer

Probation

Administrative Services is comprised of four core functions: special services, clerical, fiscal, and information technology and provide staff with the necessary resources to carry out the mission of the department and ensure that operations are both efficient and effective.

Adult Services is comprised of three core functions: Court Services, Supervision Services, and Adult Alternative Sentencing. Court Services staff conducts Pre-Sentence Investigations, and provided the court with over 1300 comprehensive reports with recommendations on sentencing, treatment, supervision, and victim restitution.

Supervision Services conducts offender risk and needs assessments, develops case plans based on these findings, and supervises offenders in the community to ensure compliance with court orders. Probation's use of evidence-based supervision and treatment practices improves the likelihood of successful transitions by offenders back into our communities.

With the 2011 passage of AB109, Public Safety Realignment, Adult Services assumed responsibility for Post Release Community Supervision (PRCS) offenders who have completed their sentences with the California Department of Corrections and Rehabilitation. These offenders present unique challenges including homelessness, a lack of resources, broken family connections, and a critical need for services to enhance their opportunities for success. Our officers are committed to enhancing public safety through intensive supervision services, appropriate case planning, and collaborative partnerships with our law enforcement community. During 2012, Adult Services supervised over 3,300 offenders, conducted approximately 9,000 home contacts and 14,000 office contacts, and filed over 1,000 violations of probation. In addition, Adult Services administered in-house programming such as Job Seekers, Courage to Change, Independent Living Skills, and others to 265 adult offenders with an 83% successful completion rate.

Alternative Sentencing provides opportunities for carefully screened offenders to serve their sentence on one of Probation's community programs, such as Electronic Monitoring (EM) and Adult Work Release (AWR). Electronic monitoring participants are confined to their residences and monitored through GPS devices, where they receive intensive supervision, random drug testing, and are subject to search and seizure. The program allows participants to retain their employment and participate in evidence-based treatment programming to enhance their likelihood of success. The AWR provides offenders the opportunity to complete their sentences while working at one of our approved community worksites. Use of these alternative sentencing programs equated to 38,915 in jail bed days saved over the last year. If these programs were not in place, approximately 107 additional offenders per day would need to be housed in the Placer County Jail.

Juvenile Services staff works closely with youth and their families, juvenile justice agencies, law enforcement, schools, community-based treatment organizations, and victims of crime to ensure accountability while providing early intervention and prevention services to youth in the justice system. Through the Children's System of Care collaborative, out-of-home placements have been reduced over the last three years from 60 to 17, at an average savings of \$8,500 per month, per placement.

The 78 bed Juvenile Detention Facility (JDF) continues to operate in an efficient and cost effective manner. In collaboration with other county departments, the facility provides secure custody services and programming for detained youth. Programming within the facility includes education, health, mental health, and special programs. Over the last year, Probation staff worked diligently to fully implement federal requirements associated with the Prison Rape Elimination Act (PREA), which is intended to keep minors safe from sexual assault and sexual harassment while in confinement.

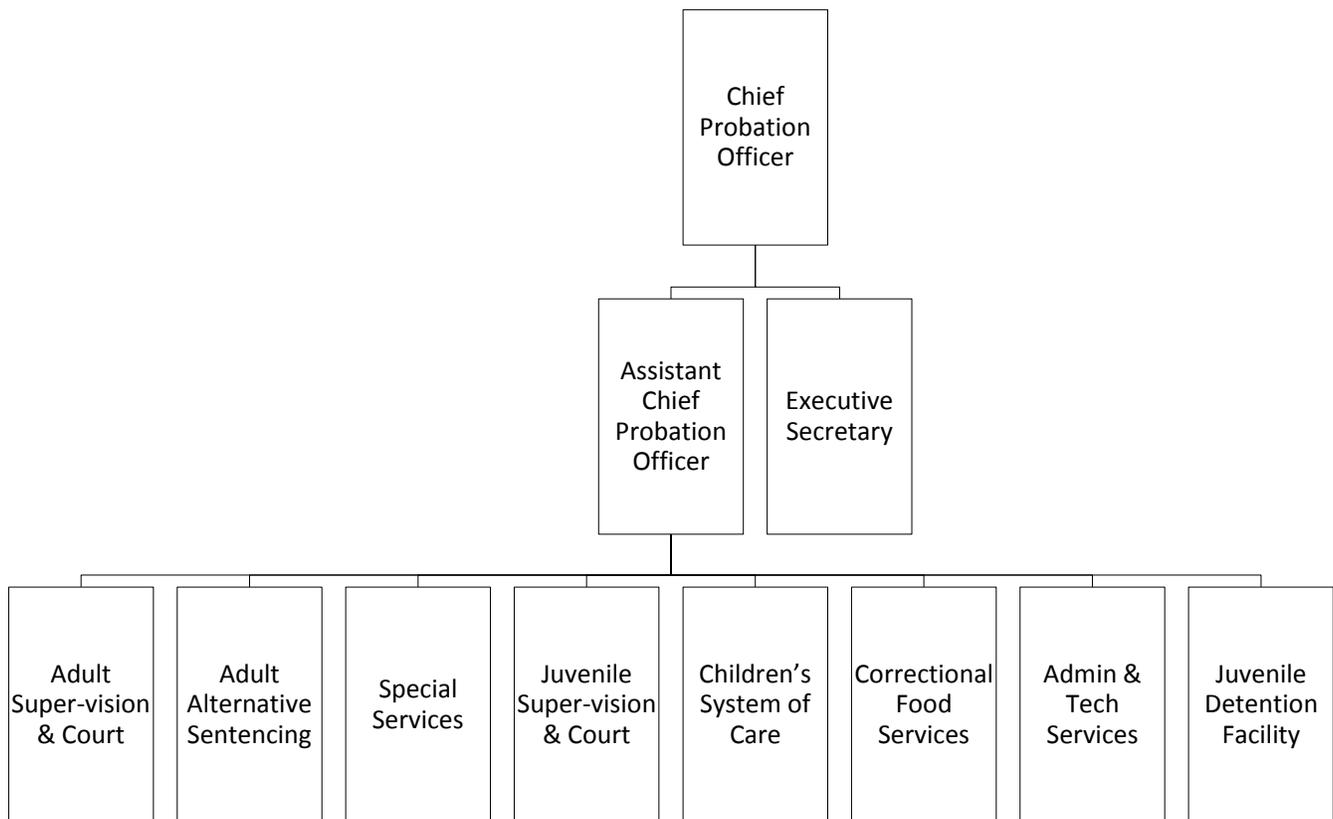
The Correctional Food Services division insures all persons held in custody by Placer County law enforcement are fed in accordance with federal and state mandates. Correctional Food Services uses a cook chill system to produce meals in bulk quantities. With 13 full-time staff, augmented with inmate labor, approximately 59,000 meals were served monthly over the past year. Offender participation provides meaningful work related experience, increasing

Marshall C. Hopper, Chief Probation Officer

Probation

their ability to gain or retain employment upon their release from custody. Approximately 25 offenders per month complete an in-house culinary program and receive a safety and sanitation certification that may also be used to strengthen employment opportunities.

PROBATION DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Probation* budget:

- Revenue is increased by \$640,882 for United Auburn Indian Council (UAIC) Education grant funding (\$10,000); and a General Fund Contribution adjustment to balance the Public Safety Fund (\$630,882).
- Expenditures are increased by \$769,638 for Salary & Benefits for 3 employees for 6 months (\$213,438); Camera Upgrades for the Juvenile Detention Center (\$130,000); the United Auburn Indian Council Education grant (\$10,000); Fieldware call-in costs for a new phone system (\$20,000); Local Law Enforcement AB109 pass through (\$300,000); replacement of 2 vehicles (\$69,200); and loss of Special Investigations Unit revenue (\$27,000).
- Expenditures are reduced by \$90,484 due to an Other Post Employment Benefit (OPEB) payroll adjustment.
- Assigned Automation reserves canceled (\$89,094) to help offset costs for camera upgrades to the Juvenile Detention Facility.
- Funding is added to the reserve account, Assigned for Contingencies (\$453,544).

The Final Budget includes the following budget adjustments for the *Correctional Food Services* Internal Service Fund budget:

- Revenue is decreased \$250,000 for Food Service due to the elimination of an operating transfer in, which was a contribution from Probation for South Placer Adult Correctional Facility (SPACF) Kitchen start-up costs (\$250,000).
- Expenditures are increased \$14,900 for Cafeteria Plan adjustments to reflect prior year actuals.
- Expenditures are decreased \$28,012 for adjustments related to food costs, general liability insurance and materials (\$18,704); and an OPEB payroll adjustment (\$9,308).
- Funding is added to the reserve account \$107,328, Assigned for Contingencies (\$67,328); and Assigned for Automation (\$40,000).

Proposed Budget Summary

The FY 2013-14 Proposed Budget provides \$22,898,119 for the Probation Department, a 2.7% decrease from the previous year. Funding is included for 140 position allocations, a decrease of four from the FY 2012-13 Final Budget.

Public Safety Sales Tax revenue trends continue to improve with FY 2013-14 revenues budgeted at \$4.5 million, a \$327,000 increase over prior year Final Budget of \$4.2 million. This revenue source will be re-evaluated at Final Budget. \$2 million in Public Safety Realignment Revenues offset anticipated expenditures related to Public Safety Realignment including Probation costs of \$1.7 million, and \$300,000 to the local cities for their participation in the Special Investigations Unit (SIU). General Fund Contribution of \$9.9 million is reduced by \$771,000. \$350,000 is set aside in the CEO Contribution to Public Safety, to mitigate potential State budget impacts.

The Probation Department has no outstanding Supplemental Requests for the FY 2013-14 Proposed Budget.

The FY 2013-14 Food Services Proposed Budget of \$3,162,608 provides funding for 13 existing staff who will provide approximately 685,000 meals to the County's juvenile and adult institutions at a per meal cost of \$3.77, an increase of \$.15 cents (4%) from the prior year.

Marshall C. Hopper, Chief Probation Officer

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 328.

Probation Office 22050
Public Protection Service System

Juvenile Probation Services Program Purpose: Comprised of four key programs: Detention and Treatment Services, Supervision Services, Court Services and Delinquency / Crime Prevention Services. Under the auspices of these four categories fall a myriad of programs designed to provide safety to the community through a continuum of services, including prevention, intervention, suppression, and incarceration.

Adult Probation Supervision / Crime Intervention Program Purpose: Comprised of two key programs: Court Services and Supervision and Crime Intervention Services. These two key program areas are designed to protect the community through assisting the Courts in sentencing decisions and to provide supervision of convicted criminals, while offering convicted criminals local community correctional opportunities to hold them accountable, make restitution to victims, and become law abiding citizens.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase Salary and Benefits \$172,366 including increases to the Cafeteria Plan, Employee Group Insurance, and an Other Post Employee Benefits (OPEB) reduction of \$337,280.
- Increase \$107,107 for Services and Supplies, including General Liability Insurance, Radio Communications, and County Vehicle Mileage.
- Reduce \$323,835 for costs related to A-87 charges (distribution of countywide indirect costs).
- Reduce 111,697 for Support and Care of Persons expenditures.
- Reduce \$250,000 for Operating Transfer Out expenditures, related to a prior year transfer to the Food Services Budget as start-up costs for the South Placer Adult Correctional Facility (SPACF) Kitchen.
- Increase \$110,324 for Maintenance Services.
- Increase \$848,383 for Public Safety Sales Tax (\$327,248) and AB109 Public Safety Realignment (\$521,135) revenues.
- Reduce \$770,755 in General Fund Contribution.

Food Services Program (Internal Service Fund) 02030
Public Protection Service System

Program Purpose: Provides food services to juvenile and adult institutions in Placer County.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$56,591 for Salary and Benefits to maintain 13 funded positions.
- Reduce \$52,814 for costs related to A-87 charges (distribution of countywide indirect costs).
- Increase \$105,330 for revenues related to meal sales and charges.

Public Works

**PUBLIC WORKS DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY: DIRECTOR OF PUBLIC WORKS

Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Public Works Administration	\$ 612,077	\$ 713,242	\$ 689,657	\$ 689,657	0.0%
NPDES	\$ 465,677	\$ 571,401	\$ 630,103	\$ 630,103	0.0%
Subtotal General Fund	\$ 1,077,754	\$ 1,284,643	\$ 1,319,760	\$ 1,319,760	0.0%
OTHER OPERATING FUNDS					
Special Aviation - Fund 107	\$ 2,248	\$ 1,863	\$ 42,541	\$ 42,541	0.0%
Public Works Engineering - Fund 120	\$ 52,303,961	\$ 49,859,954	\$ 59,857,363	\$ 65,013,064	8.6%
Public Works Road Maintenance - Fund 120	\$ 13,895,535	\$ 15,234,762	\$ 15,927,765	\$ 15,914,093	-0.1%
Subtotal Other Operating Funds	\$ 66,201,744	\$ 65,096,579	\$ 75,827,669	\$ 80,969,698	6.8%
ENTERPRISE FUNDS					
Placer County Transit* - Fund 210/100	\$ 6,073,900	\$ 5,860,678	\$ 9,609,175	\$ 9,587,928	-0.2%
Tahoe Area Regional Transit* - Fund 210/120	\$ 3,755,060	\$ 3,612,852	\$ 5,088,642	\$ 5,072,437	-0.3%
Subtotal Enterprise Funds	\$ 9,828,960	\$ 9,473,530	\$ 14,697,817	\$ 14,660,365	-0.3%
INTERNAL SERVICE FUND					
Public Works Fleet Operations* - Fund 250/200	\$ 10,387,654	\$ 9,781,821	\$ 9,012,786	\$ 9,347,084	3.7%
TOTAL ALL FUNDS	\$ 87,496,112	\$ 85,636,573	\$ 100,858,032	\$ 106,296,907	5.4%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Public Works Administration	11	11	10	10	0%
NPDES	5	5	5	5	0%
Special Aviation - Fund 107	0	0	0	0	n/a
Public Works Engineering - Fund 120	40	40	40	40	0%
Public Works Road Maintenance - Fund 120	75	72	74	74	0%
Placer County Transit - Fund 210/100	24	24	26	24	-8%
Tahoe Area Regional Transit - Fund 210/120	17	17	17	17	0%
Public Works Fleet Operations - Fund 250/200	25	25	25	24	-4%
TOTAL FUNDED POSITIONS	197	194	197	194	-2%
TOTAL ALLOCATED POSITIONS	222	222	220	220	0%

Mission Statement

Plan, develop, operate and maintain a safe, efficient and well maintained transportation system and services.

Department Comments

Public Works provides various municipal services to citizens of the unincorporated portions of the County including:

- Road planning, engineering, operations and maintenance.

Ken Grehm, Director

Public Works

- Transit services.
- Stormwater Permit compliance and floodplain management.
- Tahoe Environmental Improvement Program.
- Fleet maintenance/services for county departments.

Roadways

Public Works operates and maintains approximately 1,050 miles of roadways throughout the unincorporated county from the farmlands west of Lincoln to Lake Tahoe. Approximately 200 miles of roadways exceed an elevation of 5,000 feet and require regular seasonal snow removal at an average annual cost of \$2.5 million. Our engineers will be working on planning, designing or constructing 21 bridge replacements, eight road-widening or safety projects, and seven pedestrian/bikeway projects for an approximate value of \$40 million. Our traffic engineers annually review and evaluate accidents on our roadways (particularly locations with the highest rates of traffic accidents) for cost effective measures to improve safety. They also manage the County's, and other, regional traffic impact fee programs that are scheduled to raise hundreds of millions of dollars from local development for transportation infrastructure.

Tahoe Environmental Improvement Program

Public Work engineers in Tahoe are responsible for delivering Placer County's share of the \$1 billion Tahoe Environmental Improvement Program (EIP) whose ultimate goal is to improve clarity in Lake Tahoe and the quality of water running into the lake. We are working on ten of these projects at an approximate value of \$15 million in the following areas around Lake Tahoe:

- Kings Beach
- McKinney Rubicon
- Brockway
- Lake Forest
- West Sunnyside
- Homewood
- Tahoe City

Stormwater Permit Compliance

The County is currently subject to three different stormwater quality permits issued by the State for the following areas:

- Lake Tahoe Basin
- Lower Truckee River Watershed
- Western Placer County.

Each has separate program requirements for the County to:

- Educate and involve the public on the importance of protecting stormwater quality.
- Monitor, regulate, and control public and private construction activities.
- Monitor, regulate, and insure maintenance of stormwater quality facilities after constructed.
- Monitor and maintain various county facilities for stormwater compliance.
- Actively seek out and address illegal stormwater releases to our local creeks and streams.
- Conduct monitoring and report to the State on the ongoing health of our watersheds.

Floodplain Management

The County is a participant in the National Flood Insurance Program (NFIP). The goal of the program is to implement educational and program initiatives, and regulatory measures to minimize damages and financial losses due to floods. Our efforts have led to a Community Rating Service (CRS) Level 5 which qualifies unincorporated county residents to a 25 percent discount on their premiums for flood insurance.

Public Works

Transit Services

Public Works operates transit services in the Tahoe Area under the name Tahoe Area Regional Transit (TART) and in Western Placer County under the name of Placer County Transit (PCT).

TART provides year-round bus service on the north shore of Lake Tahoe from Sugar Pine Point State Park to the Hyatt in Incline Village. TART also provides a year-round route between Truckee and Tahoe City and a winter route on Highway 267 between Truckee and Kings Beach. Additional service is added in the summer season. TART transports 360,000 passengers every year.

PCT provides five permanent fixed route lines connecting Alta, Auburn, Sierra College, Roseville Galleria, Lincoln, and the Watt Avenue Light Rail Station. We also supply bus services under contract for the City of Rocklin, Town of Loomis, and City of Colfax. Additionally we operate a commuter bus service with five trips daily to downtown Sacramento and coordinate ten commuter vanpools. Dial-A-Ride services are also provided by PCT. PCT transports 475,000 passengers every year.

Fleet Service

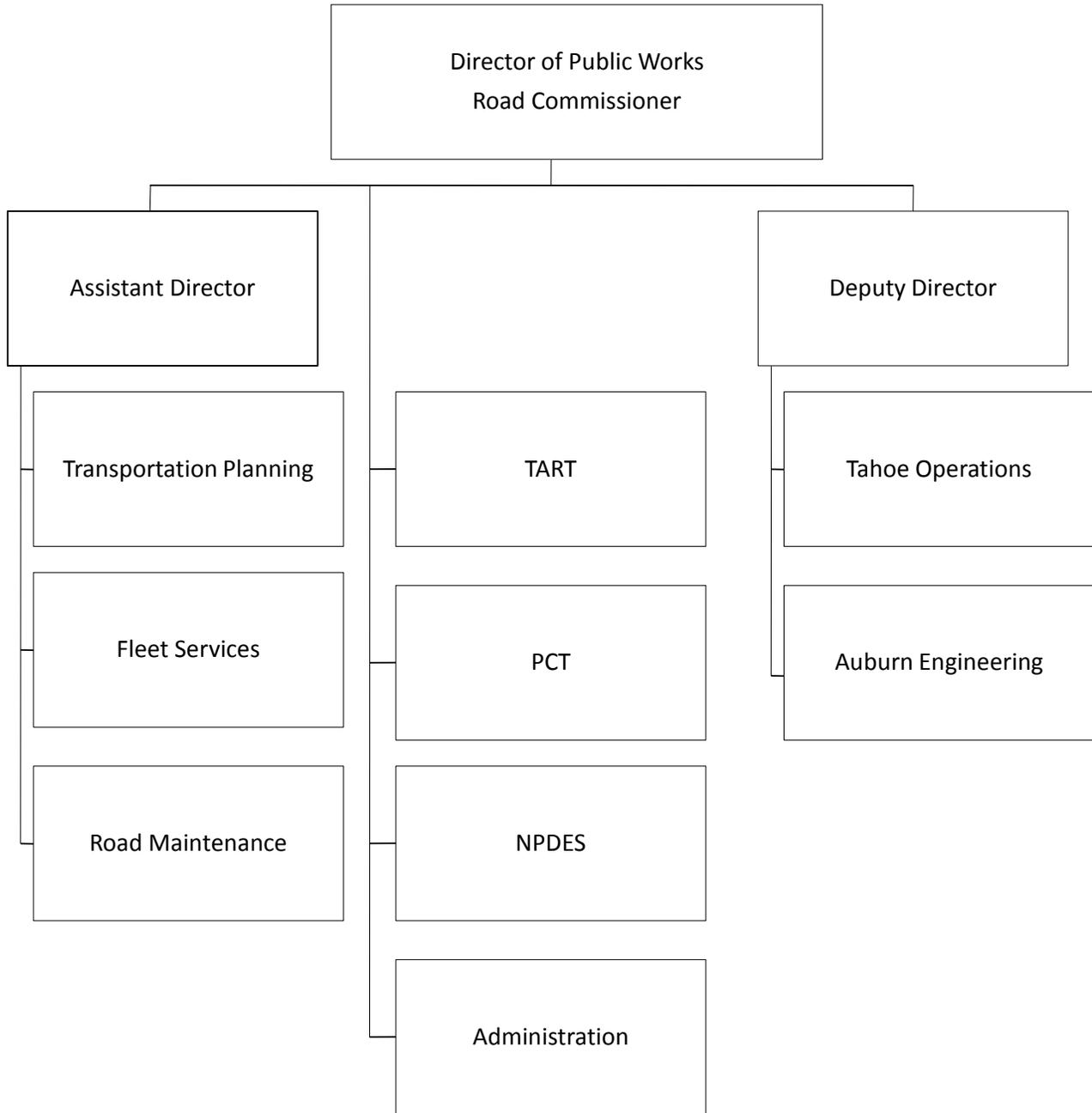
Public Works is charged with providing safe, reliable, and cost effective transportation for county operations including:

- Vehicle repair and maintenances services.
- Short and long term vehicle rentals.
- Vehicle purchasing.
- Fleet regulatory compliance.
- Fuel purchasing and distribution.

The County has 468 automobiles and light trucks that drive over 4.5 million miles per year and utilize over 500,000 gallons of fuel a year. We also maintain over 250 pieces of equipment including environmentally friendly alternative fuel busses and heavy construction equipment used to maintain our roads and infrastructure.

The focus for the Department in the upcoming fiscal year is to stabilize our service levels at a sustainable level to match our revenues; particularly within our road programs. We also will begin construction on key roadway projects including the last phase of the Auburn-Folsom Road Widening Project and the Kings Beach Commercial Core Improvement Project.

DEPARTMENT OF PUBLIC WORKS



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Special Aviation Fund* budget:

- Funding is added to the reserve account, Reserves for contingencies by \$11,732.

The Final Budget includes the following budget adjustments for the *Public Works Engineering and Transportation* budget:

- Increase expenditures \$3,411,800 for new and current transportation projects based on progress on permitting, design, and construction through FY 2012-13.
- Expenditures decreased by \$28,640 for Other Post Employee Benefits.
- Expenditures increased by \$89,351 for county professional services.
- Increase Revenue \$2,881,800 for various federal, state, and local revenues related to transportation projects.

The Final Budget includes the following budget adjustments for the *Public Works Road Maintenance* budget:

- Expenditures decreased by \$69,672 for Other Post Employee Benefits.

The Final Budget includes the following budget adjustments for the *Placer County Transit Enterprise Fund* budget:

- Funding is added to the reserve account, Reserves for contingencies by \$814,434.
- Expenditures decreased by \$21,247 for Other Post Employee Benefits.

The Final Budget includes the following budget adjustments for the *Tahoe Area Regional Transit Enterprise Fund* budget:

- Funding is added to the reserve account, Reserves for contingencies by \$278,935.
- Expenditures decreased by \$16,205 for Other Post Employee Benefits.

The Final Budget includes the following budget adjustments for the *Public Works Fleet Operations Internal Service Fund* budget:

- Revenue is increased by \$96,500 for vehicle replacements.
- Expenditures decreased by \$24,202 for Other Post Employee Benefits.
- Funding is withdrawn from the reserve account, Reserves for contingencies by \$257,885.
- Funding is added to the reserve account, Tahoe Relocation by \$196,850.

Proposed Budget Summary

The Department of Public Works' FY 2013-14 Proposed Budget provides a combined net budget of \$100,046,228, a 30.7% decrease from FY 2012-13 Final Budget. This decrease is due to progress made on various transportation projects and a new approach to building the budget.

DPW continues to provide high quality services while meeting the challenge presented by cost increases outpacing revenues. The Department has accomplished this in part by prioritizing resources towards the most critical projects. Further, DPW continues to leverage Federal and State monies to complete infrastructure projects as a way to

Public Works

maximize resources. Other revenues sources include gas tax, bus fares and transit occupancy tax that help fund the two transit divisions: Placer County Transit and Tahoe Area Regional Transit as well as requirements for water quality permits in the western portion of the County and the Tahoe Basin.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 331.

Administration and Support 11280 **Land Use Service System**

Program Purpose: Manage and support the Public Works' operating divisions.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Decrease \$75,000 in salary and benefit expenditures from vacant funded Account Clerk.

National Pollutant Discharge Elimination System – NPDES 11410 **Land Use Service System**

Program Purpose: Protect the County's surface and ground waters from the effects of storm water pollutants.

Major Budget Adjustment Included in FY 2012-13

- \$12,000 increase in contract services for increased regulations in water quality monitoring.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Net County Cost increases \$28,665 for additional state mandated water quality projects and monitoring activities.
- Increase \$33,750 in overall revenues from State Aid and other general reimbursements.

Special Aviation 32760 **Land Use Service System**

Program Purpose: Maintain the Blue Canyon Airport for general aviation use.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase in \$3,000 in State-Aid for Blue Canyon Airport.

Engineering, Transportation & Construction 11320 **Land Use Service System**

Program Purpose: Provide quality plans and specifications and timely construction for public infrastructure projects. Create long-range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design, and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

Public Works

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$1,000,000 in contracted and professional services for infrastructure projects related to bridge repair/replacement, and Tahoe basin improvement projects

Road Maintenance 32600

Land Use Service System

Program Purpose: Provide safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$61,016 in expenditure for salaries and benefits.
- Decrease \$405,000 in expenditure for fuel, oils and lubricants.
- Increase \$607,000 in expenditure for signage and safety material.
- Increase \$275,000 in revenue from sales tax for local transportation.

Placer County Transit (Enterprise Fund) 06000

Land Use Service System

Program Purpose: Provide safe and reliable service within and between the communities of western Placer County.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$78,000 in expenditure for general liability insurance.
- Increase \$134,500 in equipment expenditure.
- Decrease \$143,000 in revenues from State Transit Assistance.
- Increase \$192,800 revenue from Local Transit Funds.

Tahoe Area Regional Transit (Enterprise Fund) 06020

Land Use Service System

Program Purpose: Provide safe and reliable service within and between the communities of the North Lake Tahoe area.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$178,300 in expenditures for services and supplies including insurance, utilities, and contracted services.
- Increase \$209,900 in overall revenues.

Fleet Operations (Internal Service Fund) 06300

Land Use Service System

Program Purpose: Provide vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

Public Works

Major Budget Adjustment Included in FY 2012-13

- Increase \$30,000 for vehicle replacement(s).

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$124,280 in service and supplies due to an increase in cost of materials.
- Decrease \$62,940 in salaries and benefits due to fewer service workers.

Sheriff – Coroner - Marshal

SHERIFF-CORONER-MARSHAL APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		SHERIFF-CORONER-MARSHAL			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
PUBLIC SAFETY FUND					
Sheriff Administration and Support - Fund 110	\$ 848,084	\$ 1,163,572	\$ 1,482,707	\$ 1,248,936	-15.8%
Sheriff Support Services - Fund 110	\$ 8,623,541	\$ 8,511,589	\$ 9,036,185	\$ 9,246,277	2.3%
Sheriff Grant Program - Fund 110	\$ 3,647,053	\$ 2,902,802	\$ 4,123,537	\$ 5,010,095	21.5%
Sheriff Corrections and Detention - Fund 110	\$ 35,215,699	\$ 37,946,333	\$ 37,665,724	\$ 38,234,675	1.5%
Sheriff So Placer Jail Corrections & Detention - Fund 110	\$ -	\$ 1,140	\$ 6,156,104	\$ 6,688,195	8.6%
Sheriff Protection and Prevention - Fund 110	\$ 30,028,713	\$ 30,519,388	\$ 31,187,104	\$ 30,232,638	-3.1%
Sheriff Tahoe Operations - Fund 110	\$ 10,330,115	\$ 10,081,479	\$ 11,007,120	\$ 10,761,181	-2.2%
Subtotal Public Safety Fund	\$ 88,693,205	\$ 91,126,303	\$ 100,658,481	\$ 101,421,997	0.8%
OTHER OPERATING FUNDS					
Automated Mobile & Fixed Asset Fingerprint - Fund 111	\$ 342,927	\$ 240,145	\$ 556,766	\$ 1,493,992	168.3%
Placer Regional Auto Theft Task Force - Fund 111	\$ 354,992	\$ 370,657	\$ 376,633	\$ 375,200	-0.4%
Subtotal Other Operating Funds	\$ 697,919	\$ 610,802	\$ 933,399	\$ 1,869,192	100.3%
TOTAL ALL FUNDS	\$ 89,391,124	\$ 91,737,105	\$ 101,591,880	\$ 103,291,189	1.7%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Sheriff Administration and Support - Fund 110	35	35	36	36	0%
Sheriff Support Services - Fund 110	50	50	50	50	0%
Sheriff Grant Program - Fund 110	9	17	16	16	0%
Sheriff Corrections and Detention - Fund 110	157	178	178	178	0%
Sheriff So Placer Jail Corrections & Detention - Fund 110	0	0	36	36	0%
Sheriff Protection and Prevention - Fund 110	133	133	132	132	0%
Sheriff Tahoe Operations - Fund 110	45	46	47	47	0%
Automated Mobile & Fixed Asset Fingerprint - Fund 111	0	0	0	0	n/a
Placer Regional Auto Theft Task Force - Fund 111	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	429	459	495	495	0%
TOTAL ALLOCATED POSITIONS	471	471	507	507	0%

Mission Statement

The mission of the Placer County Sheriff's Department is to maintain the quality of life we enjoy and to ensure our county is a safe place to live, work, and visit.

This will be accomplished through safeguarding individual liberties, building community partnerships, preventing crime, and resolving those crimes that do occur. We are also responsible for the professional care and custody of those confined within our jail facilities. Other duties include those of marshal, security of courts, and efficient investigation of coroner cases.

We are committed to this mission and conduct our responsibilities toward a goal of excellence and with dedication to the community we serve.

Ed Bonner, Sheriff – Coroner – Marshal

Department Comments

Providing the best public safety services with the resources available continues to be a priority for the Sheriff. Public safety is a core function within the County and a priority as stated by the Board of Supervisors. Financial constraints resulting from a struggling economy have hampered Sheriff's Office operations for the past several years. Although the fiscal climate has shown some signs of improvement, significant challenges face the Sheriff's Office at both state and local levels. This budget reflects our continuing effort to efficiently and effectively deliver the services our constituents expect. Primary initiatives reflected in this budget are the continuing impacts of Public Safety Realignment, transition to the South Placer Adult Correctional Facility (SPACF), and keeping pace with technology.

The shift of responsibilities related to Public Safety Realignment has had a significant impact on the Sheriff's Office and the way services are provided. The Sheriff's Office has just begun to feel the impacts of the shift and associated increase of inmates who would previously have been housed by the State. The final affects may not be fully realized for years. It is imperative to stay proactive in the manner in which we meet these challenges. Providing the appropriate staffing, technology, and inmate housing and resources will help ensure our ability to provide services in the most efficient and effective manner possible.

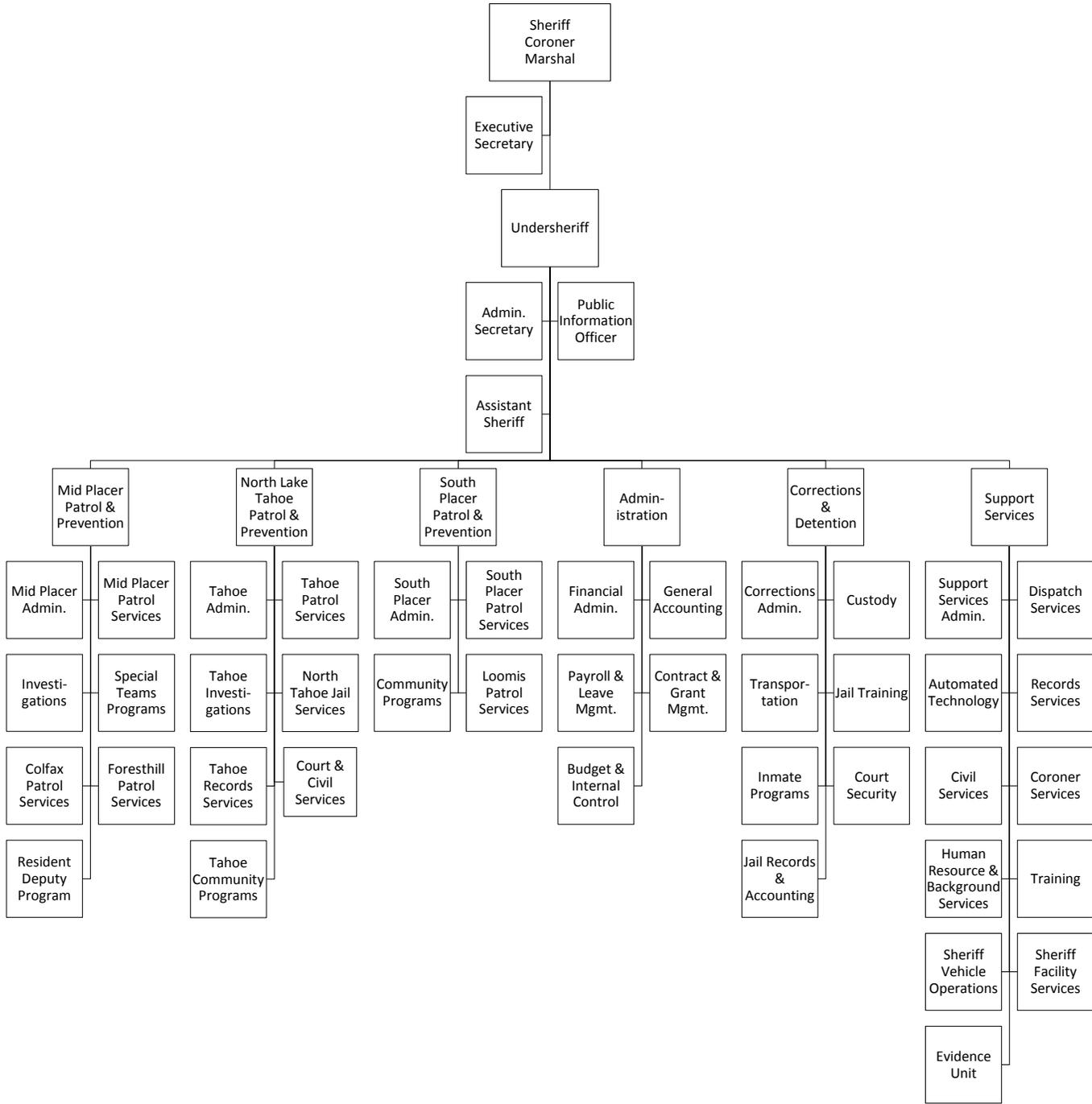
A major effort for the Sheriff's Office has been the development of a cost effective method to begin utilizing SPACF. Numerous models have been evaluated and this budget reflects a plan that is cost effective and will result in increased jail beds system-wide. Phase 1 of the plan can begin immediately and, barring any significant delays, the first inmates could be moved to the facility in early 2014. We continue to work closely with the County Executive Office to develop funding scenarios for this transition.

Meeting the ever-changing technology needs of a modern sheriff's office continues to be a challenge with reduced resources. Changes required to meet FCC radio requirements, implementing New World Systems regional dispatch/records/mobile computing system, upgrades to the 9-1-1 system, and maintaining efficient equipment are just some of the challenges facing the Sheriff's Office in the coming year. This office remains committed to incorporating technology in ways that increase efficiencies and maintain and enhance officer safety.

Full staffing of funded positions and funding to meet base operational needs are required to meet the above priorities. The Sheriff's Office continues to utilize cost savings strategies to get us through these difficult and changing economic times while moving forward with our public safety initiatives.

The Sheriff's Office looks forward to, and is committed to, working with the Board of Supervisors and County Executive Office along with our allied agency partners to maintain and promote public safety programs that will continue to provide the highest level of service possible with the available funding. The sluggish economy is challenging yet it also provides opportunities for efficiencies and innovation. We will continue to provide proactive solutions to delivering public safety services to the community.

SHERIFF



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Sheriff's Department*:

- Revenue is decreased by a net \$471,932 primarily due to a General Fund Contribution adjustment to balance the Public Safety Fund (\$791,345), partially off-set by revenue increases for Grants (\$129,756), Apollo and New World contributions (\$67,495), Civil Trust Funds (\$49,174), State AT&T CPE Contract (\$28,088), City re-imbursements for Tiburon Maintenance (\$31,639), and A87 off-sets for the South Placer Adult Correctional Facility (\$13,261).
- Expenditures are increased by a net \$763,516 for miscellaneous grant related re-budgets (\$721,698), Supplemental Law and Court Security re-budgets (\$283,996), Civil Trust expenditures (\$49,174), Tiburon System maintenance (\$31,639), and other miscellaneous net adjustments (\$9,379), partially off-set by an Other Post Employee Benefit cost reduction (\$332,370).
- Funding is added to the reserve account, Assigned for Contingencies (\$665,136).

The Final Budget includes the following budget adjustments for the *Sheriff's Fingerprint Identification Fund*:

- Expenditures are increased by \$937,226 for Special Department Expense and Professional Services Purchased to adjust for prior year carryover and balance the fund.

The Final Budget includes the following budget adjustments for the *Sheriff's Auto Theft Task Force*:

- Expenditures are adjusted \$1,433 to account for A-87 cost adjustments by the Auditor's Office.

Proposed Budget Summary

The FY 2013-14 Proposed Budget provides \$100,658,482 for the Sheriff's Office, representing a 6.6% increase over the previous year, including approximately \$6.1 million for first year operations at the South Placer Adult Correctional Facility (SPACF). Funding is included for 495 position allocations, an increase of 36 over the prior year. Position allocations being added for first year operations at SPACF, include: Correctional Officers (13), Administrative Legal Clerks (8), Deputy Sheriffs (8), Sheriff's Sergeants (4), and one each Administrative Secretary, Correctional Sergeant, and Sheriff's Lieutenant.

The proposed General Fund contribution for the Sheriff's budget is \$47,569,861, an increase of \$3.7 million (8.4%) over the prior year. Public Safety Sales Tax revenue trends continue to improve with FY 2013-14 revenues budgeted at \$26.9 million, a \$1.5 million increase over prior year Final Budget of \$25.4 million. This revenue source will be re-evaluated at Final Budget. \$3.8 million in Public Safety Realignment Revenues, an increase of \$1.8 million over the prior year, offset anticipated expenditures related to Public Safety Realignment, including operational costs of \$3.7 million, and \$100,000 for the Sheriff's participation in the Special Investigations Unit (SIU).

Although the Sheriff's Net Budget has increased \$6.2 million over the prior year, the Net County Cost for this budget has decreased approximately \$234,000 due to reductions in Other Post Employment Benefit charges (OPEB), as well as significant revenue increases in General Fund contribution, Public Safety Sales Tax (PSST), and Public Safety Realignment (AB109) revenues from the State.

Other funding requests submitted by the Department, but not recommended in the CEO Proposed Budget at this time total \$8.1 million.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 351.

Sheriff Administration and Support 21930

Public Protection Service System

Program Purpose: Provides overall department planning, policy direction, and general administration to all Sheriff's operations. Sustains human resources and personnel activities, fiscal management and supervision, meets centralized training requirements, maintains criminal justice technology systems, and provides vehicle, equipment and facility maintenance.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$301,522 for Salaries and Benefits.
- Reduce \$162,996 for personal computer lease payments and Maintenance Services.
- Increase \$325,394 for costs related to A-87 charges (distribution of countywide indirect costs).

Sheriff Support Services 21950

Public Protection Service System

Program Purpose: Provides law enforcement support services to the patrol operations and serves other criminal justice partners and the public including records maintenance and administration, countywide dispatching, processes civil judgments, processes and maintains evidence, and investigates and administrates coroner's cases.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$219,141 for Salaries and Benefits.
- Increase \$160,581 for General Liability Insurance costs.
- Increase \$64,119 for Countywide Systems charges and Equipment costs related to lease vehicle capitalizations.
- Reduce \$127,547 for costs related to A-87 charges (distribution of countywide indirect costs).
- Increase \$60,620 for Contributions from General Fund.

Sheriff Grant Program 21780

Public Protection Service System

Program Purpose: Facilitates and coordinates restricted and grant-funded programs. Programs funded by special and grant revenues include the Anti-Drug Enforcement program, the Drug Enforcement program, the Alcohol Beverage Control (ABC) program, Community Oriented Policing (COPS) Interoperability Radio and Communications System, Marine Patrol program, Citizens Options for Public Safety (COPS) supplemental law enforcement program, Rural Counties, Marijuana Suppression Program (MSP), California Multi-Jurisdictional Methamphetamine Enforcement Team (CAL-MMET) program, Office of Emergency Services Homeland Security equipment program, Justice Assistance Grant (JAG) program supporting special operations, Asset Forfeiture program, and process miscellaneous community donations for specific purposes.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$239,699 for Salaries and Benefits (\$180,269) and Professional Services related to overtime costs for allied agencies in support of grant activities (\$59,430).

Sheriff – Coroner - Marshal

- Reduce \$304,620 for Special Department Expenses and Equipment related to one-time use of prior year fund balance.
- Increase \$159,391 for costs related to A-87 (the distribution of countywide indirect costs).
- Reduce \$333,943 for Intangible Assets related to one-time equipment purchases for the Apollo and New World Public Safety systems.
- Increase \$100,116 for State Aid Marijuana Suppression revenues.
- Reduce \$218,885 for Federal Aid Community Oriented Policing (COPS) revenues.
- Increase \$26,603 for Contributions from the General Fund.

Sheriff Corrections and Detention 22000

Public Protection Service System

Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying, and housing inmates in a safe and secure environment. Provide inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Adjustment Included in FY 2012-13

- Increase expenditures \$244,398 for purchase of a full body scanner at the Main Jail. Cost off-set through transfer of previously un-programmed AB109 revenues from the CEO Criminal Justice budget appropriation to the Sheriff's budget.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$518,784 for Salaries and Benefits. Funding level within this appropriation includes department-wide increases for Measure F (\$314,018), Cafeteria Plan (\$648,650), Employee Group Insurance (\$389,351), and an Other Post Employee Benefits (OPEB) reduction of \$1,109,403.
- Increase \$575,707 for department-wide increases to General Liability Insurance.
- Reduce \$313,653 for costs related to A-87 (the distribution of countywide indirect costs).
- Increase \$161,321 for Maintenance Services.
- Increase \$1,505,118 for department-wide increases to Public Safety Sales Tax (PSST) revenues.
- Increase \$1,796,210 for department-wide increases to Public Safety Realignment (AB109) revenues.
- Increase \$1,928,920 for Contributions from General Fund to balance department-wide increase of \$3,706,326.

So Placer Jail Corrections and Detention 22001

Public Protection Service System

Program Purpose: To serve the courts, law enforcement agencies, victims of crimes, and inmates and their families by appropriately detaining, classifying and housing inmates in a safe and secure environment. Provide inmates with necessary training programs and rehabilitation services, and to provide transportation and maintain security for those in custody for court appearances.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$6,056,104 for Professional Services as a placeholder for anticipated first year one-time and on-going operational costs at the South Placer Adult Correctional Facility (SPACF).
- Increase \$1,582,688 for Contributions from General Fund as a re-direct from Probation and District Attorney appropriations, and to balance department-wide increase of \$3,706,326.

Sheriff Protection and Prevention 21800
Public Protection Service System

Program Purpose: To provide a comprehensive array of law enforcement services to the mid to South Placer County unincorporated area, and the City of Colfax and the Town of Loomis per contract, in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, and conduct community oriented policing programs within the community and the schools.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$746,705 for Salaries and Benefits.
- Reduce a net \$454,125 for reductions in County Vehicle Mileage (\$112,814) and Equipment costs related to lease vehicle capitalizations (\$331,311).
- Reduce \$269,115 for costs related to A-87 (the distribution of countywide indirect costs).
- Increase \$69,326 for revenues associated with State Aid Mandated Costs.
- Increase \$171,898 for Contributions from the General Fund.

Sheriff Tahoe Operations 21790
Public Protection Service System

Program Purpose: To provide a comprehensive array of law enforcement services to the North Lake Tahoe Placer County unincorporated area in order to protect lives and property and to prevent crime, investigate offenses and coroner cases, conduct search and rescue missions, maintain specialized teams, conduct community oriented policing programs within the community and the schools, maintain records, process civil judgments and provide custody, transportation and court security services.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$595,598 for Salaries and Benefits.
- Reduce a net \$102,170 for reductions in County Vehicle Mileage (\$43,755) and Equipment costs related to lease vehicle capitalizations (\$99,755), and an increase in Fuels and Lubricants (\$41,340).
- Reduce \$104,874 for costs related to A-87 (the distribution of countywide indirect costs).

Automated Mobile & Fixed Fingerprint 21960
Public Protection Service System

Program Purpose: This is a regional program with oversight provided by the Remote Access Network (RAN) Board to provide funding for the enhancement of automated fixed and mobile photo and fingerprint identification systems and technology for the collection, storage, and analysis of photo and fingerprint identification for fixed and mobile systems in support of effective investigation and prosecution of individuals who may be involved in crimes involving vehicles, particularly those driving under the influence of alcohol or drugs, or vehicular manslaughter.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$1,038,855 for Professional Services Purchased (\$223,451) and Special Department Expense (\$815,404) due to removal of a one-time fund balance carryover used in prior year.
- Increase \$1,358 for costs related to A-87 (the distribution of countywide indirect costs).
- Increase \$24,400 for Automated Mobile and Fixed Fingerprinting.

Placer Regional Auto Theft Task Force 21970
Public Protection Service System

Program Purpose: This is a regional task force established to investigate auto theft crimes that occur in Placer County and successfully identify, apprehend, deter, and prosecute criminal perpetrators.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$77,547 for Professional Services (\$69,105) and Special Department Expense (\$8,442).
- Increase \$5,000 for Sheriff Training and Registration.
- Reduce \$1,784 for costs related to A-87 (the distribution of countywide indirect costs).

Treasurer – Tax Collector

OFFICE OF THE TREASURER - TAX COLLECTOR APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		TREASURER - TAX COLLECTOR			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND Treasurer / Tax Collector	\$ 3,362,243	\$ 3,493,731	\$ 3,765,724	\$ 3,749,972	-0.4%
ENTERPRISE FUND mPOWER* - Fund 235/100	\$ 499,393	\$ 425,448	\$ 418,261	\$ 488,261	16.7%
TOTAL ALL FUNDS	\$ 3,861,636	\$ 3,919,179	\$ 4,183,985	\$ 4,238,233	1.3%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS						
Treasurer / Tax Collector	22	22	22	22	0%	
mPOWER - Fund 235/100	0	0	0	0	n/a	
TOTAL FUNDED POSITIONS	22	22	22	22	0%	
TOTAL ALLOCATED POSITIONS	26	26	26	26	0%	

Mission Statement

To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

Department Comments

The Treasury provides banking services for all county departments, all school districts in the County, and certain special districts.

- Received, balanced, and recorded over 14,900 deposit transactions in FY 2011-12.
- Over \$1.750 billion in deposits were received and processed in FY 2011-12.
- 2,239 wire transfers were sent from the Treasury in FY 2011-12.

The Treasury provides cash management and investment/portfolio management services for depositors, including the County, all school districts in the County, and certain special districts. Investment activities include purchase and sale transactions and investment analysis related buy/sell/hold.

- Managed an average \$1.305 billion on deposit in FY 2011-12.
- Conducted approximately 350 investment related transactions in FY 2011-12.
- Reconciled approximately 88 investments daily to the County's General Ledger System.

Jenine Windeshausen, Treasurer – Tax Collector

Treasurer – Tax Collector

The Treasury assists the County, school districts, and special districts in the analysis and feasibility of various types of financing and in the issuance and marketing of municipal bonds.

- Administered 64 bonds for school districts (41 General Obligation Bonds, 17 School Facility Improvement District Bonds, and six Community Facilities District Bonds).
- Administered seven bonds for the County (two 1915 Act Bonds, one Community Facilities District Bond, one Tobacco Securitization, three Certificates of Participation).
- Administered two bonds for special districts/JPAs (one Eastern Regional Landfill Authority Landfill Closure Revenue Bond, one Tahoe Forest Hospital District General Obligation Bond).

The Treasury administers and processes dry period financing requests from school districts and other special districts pursuant to the California Constitution. Dry period financing provided by the Treasury prevents undue financial hardship due to fluctuations in revenue cash flows.

- Ten applications were processed during FY 2011-12.
- Total amount processed was \$39.3 million in FY 2011-12.

The Treasury provides technical financial analysis and financing to the County, schools, and special districts for unique financing related to special projects.

- Placer County Sheriff's helicopter (\$888,443; 2016 maturity).
- Middle Fork Relicensing and capital projects (\$71,672,486 to date; 2036 maturity).
- mPOWER Placer bonds (\$1,046,718; various maturities).
- City of Colfax Wastewater Treatment Plant Improvements (\$3,000,000; 2013 maturity).
- Rocklin Redevelopment Agency Successor Agency Low Income Housing Project financing (\$ 2,500,000; 2018 maturity- in process).
- Sewer Maintenance District #3 Regionalization Project financing (\$2,800,000; 2043 maturity- in process).
- School District Energy Project Related Financial Analysis financing (in process).

The Tax Collector bills, collects and accounts for real and personal property taxes throughout the County.

- Assisted over 43,500 callers in FY 2011-12.
- Processed over 403,000 tax payments in FY 2011-12 resulting in the collection of over \$702 million dollars.
- Processed over 3,800 refunds totaling over \$6.285 million in FY 2011-12.
- Monitored and intervened on approximately 130 active taxpayer bankruptcies in FY 2011-12.
- Managed over 750 payment plans for taxpayers during FY 2011-12.

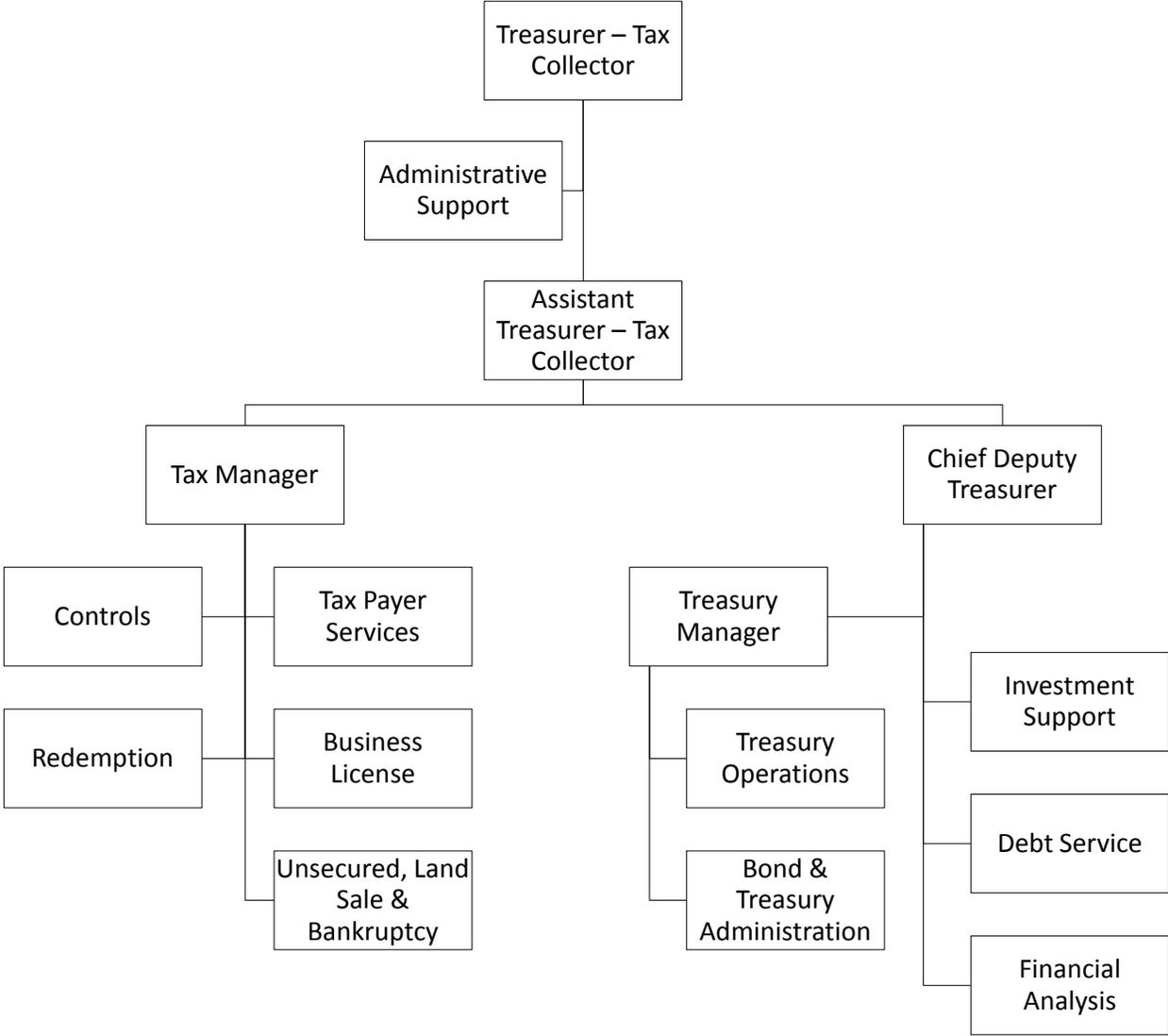
The Tax Collector is responsible for the issuance and renewal of all commercial and home based business licenses in the unincorporated areas of the County and for issuance of snow chain installer license.

- Processed new business license applications resulting in the issuance of 1,911 new business licenses 2011-12.
- Processed renewals for 5,750 business licenses in FY 2011-12.
- Processed and issued 52 snow chain installer licenses in FY 2011-12.

mPOWER Placer is a countywide program which provides financing to property owners for the installation of energy efficiency, water conservation, and electrical generation improvements. The financing is repaid as an additional charge on the annual property tax bill.

- 15 projects were reviewed and three applications were in process as of 6/30/12.
- Six commercial projects completed with a total financing amount of \$711,078.30.
- Total adjusted kWh savings from the commercial projects of 5.7 million.
- Total adjusted BTU savings from the commercial projects of 19.5 billion.

OFFICE OF THE TREASURER – TAX COLLECTOR



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Treasurer Tax Collector* budget:

- Expenditures reduced by \$15,752 due to OPEB payroll adjustment.

The Final Budget includes the following budget adjustments for the *mPOWER* Enterprise Fund budget:

- Revenues increased by \$70,000 for debt proceed revenues.
- Expenditures increased by \$70,000 for consultant contract expenditures to resume the residential component of mPower.

Proposed Budget Summary

The Treasurer-Tax Collector’s FY 2013-14 Proposed Budget provides a combined net budget of \$4,183,985, relatively flat from FY 2012-13. Service levels are anticipated to be maintained with a similar level of resources allocated to this office. The budget continues to fund 22 positions out of the 26 allocated positions. Challenges for the office include continuity of tax collection and investment services in light of future retirements and reduction in administrative support which requires higher-level professional staff to address customer service issues. The budget assumes increased interest and investment service revenue reflecting improved performance of treasury investments.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 367.

Treasurer – Tax Collector 10340
Administration & Financial Service System

Program Purpose: Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts. The Treasurer also assists schools, special districts, and the County in the issuance and selling of bonds and to perform various debt-management and other financial and administrative services.

Provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County. Provide for the issuance of business licenses and snow-chain permits in the unincorporated area of the County.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$75,266 for ongoing salaries and benefit expenditures including department promotions, recent hires in FY 2012-13, and funding 22 out of the 26 allocated positions in FY 2013-14.
- Increase \$42,435 net for service and supplies to include \$29,833 for countywide systems charges and incremental increases for various expenditures.
- Reduce \$110,000 in net SB 2557 Tax Administrative Fees from special districts and cities.
- Increase \$132,525 for investment services.

Placer mPOWER AB811 (Enterprise Fund) 02310
Administration & Financial Service System

Program Purpose: Allows property owners to obtain financing for energy, water efficiency, and power generation (such as solar) improvements to their home or business. The amount borrowed by the property owner is amortized and the annual amount due is placed on the property tax bill for repayment.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$150,000 in expenditures for the marketing and consulting contract.
- Reduce \$135,746 in net revenues related to bond principal, bond interest, direct charges, recording fees, title search and progress payment fees, and long term debt proceeds.

Veterans Service Office

VETERANS SERVICE OFFICE APPROPRIATION SUMMARY Fiscal Year 2013-14					
ADMINISTERED BY:		VETERANS SERVICE OFFICER			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Veterans Service Office	\$ 466,122	\$ 439,533	\$ 490,858	\$ 625,436	27.4%
TOTAL ALL FUNDS	\$ 466,122	\$ 439,533	\$ 490,858	\$ 625,436	27.4%

FUNDED POSITIONS					
Veterans Service Office	4	4	4	4	0%
TOTAL FUNDED POSITIONS	4	4	4	4	0%
TOTAL ALLOCATED POSITIONS	4	4	4	4	0%

Mission Statement

The Veterans Service Office works in association with other government agencies to advocate for veterans' rights and identify, apply for, and retain benefits and services for veterans and their families.

Department Comments

The Veterans Service Office (VSO) serves Placer County Veterans, their dependents, and survivors in understanding U.S. Department of Veterans Affairs (VA) benefit eligibility and assists them with the VA claim process. By walking in or telephoning our office, a veteran or dependent can receive help with completing VA claim forms, obtain assistance in understanding VA correspondence, and obtain referrals to other VA-related services at no charge.

We also collaborate with a broader community of over 60 partner agencies that provide services including mental health counseling, education benefits, buying, selling or rehabilitating homes, and finding employers who are veteran-friendly.

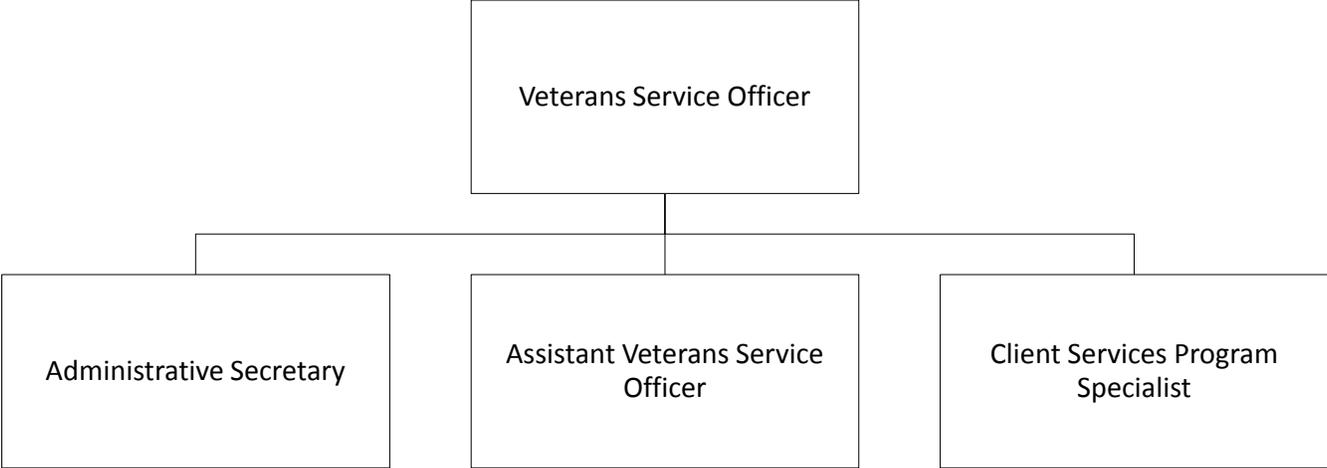
Working with government and business leaders, we pursue a veteran-friendly agenda to ensure good jobs are available to veterans. We coordinate with federal, state and local governmental entities to assist them with military or veteran-related issues. This type of help includes partnering with the California Department of Veterans Affairs (CalVet), and Local Interagency Network Coordinators (LINC)s, to determine where veterans are settling after service in order to educate them about their benefits.

Our office directly submits and tracks claims. In just the first three months of 2013, the following results were generated for Placer County's veterans and families:

- 100 new claims.
- \$645,000 in retroactive payments.
- \$70,000 in ongoing monthly benefits.

Jonn Melrose, Veterans Service Officer

VETERANS SERVICE OFFICE



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Veterans' Services* Department:

- State revenues are increased \$124,910 in one-time funding, to fund increased community veterans outreach and more direct contacts with Placer County veterans and their families.
- To access the increased State funding, the County is required to maintain General Fund support for the department at the FY 2012-13 level, an increase of \$9,886 over the Proposed Budget.

Proposed Budget Summary

The FY 2013-14 Proposed Budget for the Veterans Service Office maintains full funding for current operations and the department's four positions. Revenues are assumed flat for the Proposed Budget, and may be revised at Final Budget due to a new State allocation methodology.

This small office continues to meet increasing service demands, and is in the process of enhancing its direct outreach to Placer County's veteran population. Once again this year, the office was recognized by the State of California's Department of Veterans Affairs for its outstanding performance in obtaining federal benefits paid to deserving veterans.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 370.

Veterans' Services 53650
Health & Human Support Service System

Program Purpose: The County's Veterans Service Office assists every veteran of the United States, as well as their dependents and survivors, in presenting and pursuing such claims as they may have against the United States. The County's Veterans Service Officer and all accredited staff also assists in establishing veterans, dependents, and survivors' rights to any privilege, preference, care, or compensation provided for by the laws and regulations of the United States, the State of California, or any local jurisdiction.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- A net budget decrease of \$23,562 results from reduced costs in salaries, benefits, and rent.



Non Departmental



The State Route 65 Lincoln Bypass, a multi-agency project
Photographer: Caltrans

Non-Departmental

**COUNTY EXECUTIVE OFFICE
NON DEPARTMENTAL APPROPRIATION SUMMARY
Fiscal Year 2013-14**

ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Proposed Budget	Final Budget	% Change from Proposed
GENERAL FUND					
Appropriation for Contingencies	\$ -	\$ -	\$ 5,452,744	\$ 5,569,336	2.1%
Community & Agency Support	\$ 3,342,389	\$ 3,130,720	\$ 6,368,340	\$ 6,614,490	3.9%
Contribution to Facilities and Infrastructure	\$ 8,891,597	\$ 9,955,766	\$ 10,671,773	\$ 10,671,773	0.0%
Criminal Justice Other Programs	\$ 8,916,945	\$ 9,523,686	\$ 9,764,808	\$ 9,764,808	0.0%
Contribution to Public Safety	\$ 76,729,325	\$ 73,732,304	\$ 76,615,427	\$ 76,615,427	0.0%
Contribution to Health & Human Services	\$ 431,687	\$ 324,034	\$ 315,789	\$ 200,884	-36.4%
Contribution to Other Debt Service	\$ 2,612,534	\$ 3,053,615	\$ 3,503,593	\$ 3,473,593	-0.9%
Subtotal General Fund	\$ 100,924,477	\$ 99,720,125	\$ 112,692,474	\$ 112,910,311	0.2%
OTHER OPERATING FUNDS					
Community Revitalization Fund - Fund 104	\$ 1,478,350	\$ 507,847	\$ 477,300	\$ 477,300	0.0%
Criminal Justice CEO - Fund 110	\$ 3,778,137	\$ 838,210	\$ 1,760,971	\$ 2,143,748	21.7%
Gold Country Tourism and Promotions - Fund 115	\$ 204,777	\$ 188,750	\$ 198,367	\$ 207,339	4.5%
Lake Tahoe Tourism and Promotions - Fund 145	\$ 7,955,455	\$ 9,638,143	\$ 6,091,362	\$ 7,671,732	25.9%
Open Space - Fund 150	\$ 1,179,670	\$ 176,500	\$ 420,080	\$ 745,080	77.4%
Subtotal Other Operating Funds	\$ 14,596,389	\$ 11,349,450	\$ 8,948,080	\$ 11,245,199	25.7%
INTERNAL SERVICE FUNDS					
Countywide Systems - Fund 250/104	\$ 1,465,972	\$ 1,990,821	\$ 1,869,376	\$ 3,097,086	65.7%
Countywide Radio Project* - Fund 250/101	\$ 1,841,874	\$ 1,715,687	\$ 536,503	\$ 536,503	0.0%
Subtotal Internal Service Funds	\$ 3,307,846	\$ 3,706,508	\$ 2,405,879	\$ 3,633,589	51.0%
TOTAL ALL FUNDS	\$ 118,828,712	\$ 114,776,083	\$ 124,046,433	\$ 127,789,099	3.0%

*Budget includes total operating expenses and fixed assets.

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

COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Appropriation for Contingencies* budget:

- Revenue is increased \$1.5 million due to higher Property Tax and Property Tax in-lieu of Vehicle License Fees and \$115,000 to adjust Transient Occupancy Tax from the Tahoe area.
- Revenue is decreased \$358,120 for updated A-87 cost allocation plan charges.
- Expenditures are increased by \$116,592 to meet the 1.5% contingency per Board of Supervisors direction.
- \$5.7 million is added to General Fund reserves consisting of Mandated Costs (\$830,000) and Economic Uncertainties (\$4,840,990).

David Boesch, County Executive Officer

Non-Departmental

The Final Budget includes the following budget adjustments for the *Community and Agency Support* budget:

- Revenue is increased by \$251,014 for HR2389 Secure Rural Schools grant.
- Expenditures are increased by \$261,150 for HR2389 Secure Rural Schools program activity.

The Final Budget includes the following budget adjustments for the *General Fund Contribution to Health and Human Services* budget:

- Department-wide OPEB payroll net cost reductions of \$95k are accounted for centrally in this appropriation.

The Final Budget includes the following budget adjustments for the *General Fund Contribution to Other Debt Service* budget:

- Expenditures are decreased by \$30,000 for debt service costs.

The Final Budget includes the following budget adjustments for the *Community Revitalization Fund* budget:

- Funding is withdrawn from the reserve account, Reserve for Contingencies (\$276,924).

The Final Budget includes the following budget adjustments for the *Criminal Justice CEO* budget:

- Revenue is increased \$108,322 for Public Safety Realignment (AB109) revenues associated with Public Defender contract services.
- Expenditures are increased \$382,777 for use of one-time Public Safety Realignment (AB109) funding from the prior two years.
- Funding is added to the reserve account, Assigned for Contingencies (\$205,184).

The Final Budget includes the following budget adjustments for the *Gold Country Tourism and Promotions Fund* budget:

- Expenditures are increased by \$8,972 for Western Slope tourism activities.
- Funding is withdrawn from the reserve account, Assigned for Contingencies (\$8,629).

The Final Budget includes the following budget adjustments for the *Lake Tahoe Tourism and Promotions Fund* budget:

- Revenue is increased \$200,000 to adjust Transient Occupancy Tax.
- Expenditures are increased by \$1.5 million for Tahoe infrastructure and tourism activities.

The Final Budget includes the following budget adjustments for the *Open Space Fund* budget:

- Increase expenditures \$325,000 for Hidden Falls Regional Park Connectivity.
- Increase revenue \$36,685 for Hidden Falls Regional Park Connectivity.

The Final Budget includes the following budget adjustments for the *Countywide Systems Internal Service Fund* budget:

- Expenditures are increased \$540,600 for PC replacement due to Windows 7 operating system migration, \$477,110 including \$125,889 re-budgeted for performance management system expenses, \$150,000 re-budgeted for ACORN consultant expenses, and \$60,000 for a systems security review.
- Funding is withdrawn from the reserve account, Assigned for Capital Assets (\$391,272).

David Boesch, County Executive Officer

Non-Departmental

The Final Budget includes the following budget adjustments for the *Countywide Radio Project* Internal Service Fund budget:

- Funding is added to the reserve account, Assigned for Contingencies (\$497,482).

Proposed Budget Summary

Recommended appropriation expenditures for the Non-Departmental FY 2013-14 budget total \$124,046,433, a decrease of 1.8% from FY 2012-13. Of the total amount, the General Fund supported appropriations total \$112,692,474, an increase of 1.6% since last year due largely to increasing contributions to public safety that align with the multi-year budget framework, and ongoing debt service obligations. The remaining non-departmental expenditures of \$11,353,959 are the funds for Transient Occupancy Tax, Open Space, and the Internal Service Funds for Countywide and Radio Systems. Each of these appropriations reflect a decrease year-over-year in the Proposed Budget, but will continue to be evaluated as they are predominantly driven by revenue receipts with budget adjustments common at Final Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 371.

Appropriation for Contingencies 09992

Nondepartmental Operations Service System

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

GF Contribution – Facilities and Infrastructure 10790

Capital Facility Projects Service System

Program Purpose: Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and provides funding to plan for and construct new facilities needed to accommodate growth in Placer County.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Criminal Justice Other Programs 21480

Public Protection Service System

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

David Boesch, County Executive Officer

Non-Departmental

General Fund departments that provide services to court related programs and services provided directly to the Courts resulting from local agreements.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

<i>Community and Agency Support 10070</i> <i>Nondepartmental Operations Service System</i>

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

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

Contribution to County Library	\$ 1,518,332
Contribution to General Liability Insurance	811,907
Set aside for Voluntary Separation Program	600,000
Service Delivery Project	500,000
Classification/Compensation Study funding	300,000
Miscellaneous	228,017
Fire District Radio Charges	208,200
PCWA Middlefork	200,000
Professional Services - various	200,000
Legislative Advocate Contracts	190,591
Sierra-Sacramento Valley Emergency Medical Services	180,960
Economic and Fiscal Studies	175,000
Middle Fork Re-licensing Consultant	150,000
Tahoe Regional Planning Agency	144,417
Placer County Arts Council	120,000
Contribution to Flood Control District	107,400
Response for Health Issues	100,000
Special Community Contributions - Revenue Sharing	100,000
Senior Initiatives	80,000
Professional Services - contract for economic development research	75,000
Placer County Air Pollution Control District	58,580
Area 4 Agency on Aging	44,259
California State Association of Counties	41,738
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	30,000
Professional Services - media services for countywide employee engagement initiative	27,000
County Fairgrounds Programs	25,000
Local Chambers - Memberships & Contributions	22,508
Law Library	20,000
Sacramento Area Council of Governments	17,145
Regional Council of Rural Counties	14,395
ESRI Data Services for countywide economic studies	12,500
Website Enhancements	10,000
Fish and Game	5,370
Increased training costs related to countywide employee engagement	5,021
American River Authority	5,000
Gold Country Fair	5,000
	<u>5,000</u>
	<u>\$ 6,368,340</u>

David Boesch, County Executive Officer

Non-Departmental

Contribution to Public Safety 21700

Public Protection Service System

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase contribution to public safety by \$2,344,858. This increase reflects the multi-year budget framework, with approximately 47% of discretionary General Fund Revenue supporting the Public Safety Fund. The overall operational increase is \$2.9 million as a result of the \$2.3 million augmentation combined with a \$600,000 decrease to A-87 costs (distribution of countywide indirect costs).

Health & Human Services - General Fund Contribution 43000

Health & Human Support Service System

Program Purpose: Provides funding necessary to maintain direct services to the public in Health and Human Services programs in keeping with Board established priorities.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$196,738 to align contribution to In-Home Support Services with State funding match requirement.
- Increase \$241,066 in A-87 reimbursement (distribution of countywide indirect costs) to Health & Human Services to align with Cost Plan.
- Reduce \$264,395 in retiree health costs for Health and Human Services.

Contribution to Other Debt Service 89350

Nondepartmental Operations Service System

Program Purpose: Provides funding for the General Fund's portion of county debt.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$325,000 for annual debt service payment obligation shifted from Dewitt Development appropriation to maintain sufficient Dewitt Development reserves.

Community Revitalization Fund 22770

Nondepartmental Operations Service System

Program Purpose: The Community Development Grants and Loans Program promotes affordable housing, economic development, and community development using grants and matching funds.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Reduce \$392,088 in Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME) loan expenditures.
- Reduce \$801,940 in revenue from Federal aid.

Non-Departmental

Criminal Justice CEO 01102 ***Public Protection Service System***

Program Purpose: This budget appropriates funds for unbudgeted emergency or other unanticipated but essential expenditures for the Public Safety Fund.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Increase \$692,282 for partial year costs with full reimbursement from AB109 revenues associated with South Placer Adult Correctional Facility maintenance after occupancy.

Gold Country Tourism & Promotions 10970 ***Nondepartmental Operations Service System***

Program Purpose: Funds advertising and promotional activities related to tourism and business development in Western Placer County.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

Lake Tahoe Tourism & Promotion 10850 ***Nondepartmental Operations Service System***

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- Reduce \$321,707 in total expenditures to align North Lake Tahoe Resort Association contract to actual Tahoe Transient Occupancy Tax revenues. Amounts to be revisited at Final Budget following final FY 2012-13 receipts and trending.

Open Space 22400 ***Nondepartmental Operations Service System***

Program Purpose: The Open Space Fund provides a mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Major Budget Adjustment Included in FY 2012-13

- Increased revenue and appropriations by \$325,000 to fund the Hidden Falls Park Connectivity property acquisitions utilizing \$36,685 from Tree Mitigation funds and \$288,315 from Open Space Fund reserves.

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

David Boesch, County Executive Officer

Non-Departmental

<p style="text-align: center;"><i>Countywide Systems (Internal Service Fund) 06240</i> <i>Nondepartmental Operations Service System</i></p>

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

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$379,720 for one-time shift of Megabyte Property System charges funded by user departments.
- Increase \$257,195 for one-time cost of countywide personal computer replacements funded by the reserve Assigned for Capital Assets.

<p style="text-align: center;"><i>Countywide Radio Project (Internal Service Fund) 06246</i> <i>Nondepartmental Operations Service System</i></p>

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.



Appropriation Detail



Kings Beach Commercial Core Improvement Project
Photo (Top): Current view of Kings Beach
Photo (Bottom): Computer design after improvements

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6886 Coll PGM-PC 1463.007	\$ 1,959,750	\$ 1,967,186	\$ 1,921,000	\$ 1,921,000
Total Fines, Forfeits & Penalties	\$ 1,959,750	\$ 1,967,186	\$ 1,921,000	\$ 1,921,000
Intergovernmental Revenue				
7232 State Aid - Other	\$ 9,301	\$ 6,209	\$ 29,605	\$ 29,605
Total Intergovernmental Revenue	\$ 9,301	\$ 6,209	\$ 29,605	\$ 29,605
Charges for Services				
8110 Admin Services - Admin Support	\$ 377,656	\$ 267,217	\$ 336,945	\$ 334,684
8114 Data Processing Services	708,233	642,135	950,061	987,558
8116 NSF & Misc Fees	2,784	2,508	2,656	2,656
8147 Installment Fees (PC1205)	316,911	303,251	320,000	320,000
8193 Other Services		10		
8212 Other General Reimbursement		1,500		
8218 Forms and Photocopies	171	91	200	200
Total Charges for Services	\$ 1,405,755	\$ 1,216,712	\$ 1,609,862	\$ 1,645,098
Miscellaneous Revenues				
8753 Other Sales	\$ 36,420	\$ 9,885	\$	\$
8764 Miscellaneous Revenues	59,781	133,494	43,000	43,000
8766 Cash Overage	20			
Total Miscellaneous Revenues	\$ 96,221	\$ 143,379	\$ 43,000	\$ 43,000
Other Financing Sources				
8954 Operating Transfers In	\$ 945	\$	\$ 8,760	\$ 162,360
Total Other Financing Sources	\$ 945	\$	\$ 8,760	\$ 162,360
Total Revenue	\$ 3,471,972	\$ 3,333,486	\$ 3,612,227	\$ 3,801,063
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 137,617	\$ 26,366	\$	\$
1002 Salaries and Wages	5,175,675	5,869,075	7,260,430	7,598,597
1003 Extra Help	17,027	6,474		
1005 Overtime & Call Back	24,920	67,537	50,562	50,562
1010 Cafeteria Plans (Non-PERS)		171,950	362,224	382,514
1018 Taxable Meal Reimbursements	161	114		
1300 P.E.R.S.	1,213,055	1,292,783	1,673,537	1,743,876
1301 F.I.C.A.	372,512	441,091	565,745	593,167
1303 Other - Post Employment Benefits	484,543	553,193	449,272	402,876
1304 Other - Post Emplmnt Charges (Up Front)	104,000	260,680		
1310 Employee Group Ins	684,534	909,301	1,202,056	1,257,759
1315 Workers Comp Insurance	10,140		17,407	18,193
1325 401 (k) Employer Match	4,384	6,070	4,500	4,500
Total Salaries & Benefits	\$ 8,228,568	\$ 9,604,634	\$ 11,585,733	\$ 12,052,044
Services & Supplies				
2051 Communications - Telephone	\$ 324,846	\$ 348,442	\$ 262,581	\$ 262,581
2052 Mobile Communication Devices	5,567	8,645	16,533	16,533
2054 Telecomm Trunks/Circuits	656,207	656,207	656,207	656,207
2140 Gen Liability Ins			41,097	41,097
2273 Parts	1,200	17,211	21,000	21,000
2290 Maintenance - Equipment	37,393	39,349	43,387	43,387
2292 Maintenance - Software	1,284,500	1,579,318	1,140,442	1,140,442
2439 Membership/Dues	2,423	2,866	9,194	9,194
2461 Dept Cash Shortage	15			
2481 PC Acquisition	8,019	54,689	8,760	8,760
2511 Printing	30,008	24,412	31,040	31,040
2523 Office Supplies & Exp	22,809	24,835	42,742	42,742
2524 Postage	28,347	22,474	40,080	40,080
2534 Operating Materials		39		
2555 Prof/Spec Svcs - Purchased	890,905	1,289,692	970,630	1,124,230
2556 Prof/Spec Svcs - County	19,380	15,956	17,529	17,529
2561 Legal Services			2,000	2,000
2701 Publications & Legal Notices	40	4,013	930	930

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2709 Countywide System Charges	5,446	14,778	32,091	32,091
2710 Rents & Leases - Equipment	400,188	351,937	579,420	579,420
2727 Rents & Leases - Bldgs & Impr			27,500	27,500
2838 Special Dept Expense-1099 Reportable	1,169	21,419		
2840 Special Dept Expense	30,105	19,889	68,439	68,439
2844 Training	22,225	38,326	30,838	30,838
2931 Travel & Transportation	1,575	291	4,300	4,300
2932 Mileage	1,936	3,583	8,809	8,809
2933 Lodging	4,422	3,269	9,535	9,535
2941 County Vehicle Mileage	1,038	11,275	15,275	15,275
2964 Meals/Food Purchases	434	303	1,950	1,950
Total Services & Supplies	\$ 3,780,197	\$ 4,553,218	\$ 4,082,309	\$ 4,235,909
Other Financing Uses				
3780 Contrib to Other Funds	\$ 56,600	\$ 61,996	\$ 70,593	\$ 70,593
Total Other Financing Uses	\$ 56,600	\$ 61,996	\$ 70,593	\$ 70,593
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 269,273	\$ 418,435	\$ 431,817	\$ 431,817
5404 I/T Maintenance - Services	79,799	59,338	54,714	54,714
5405 I/T Maintenance - Bldgs & Improvements			5,961	5,961
5550 I/T - Administration	859,498	686,304	889,118	889,118
5552 I/T - MIS Services	123,529	112,261	128,464	128,464
5556 I/T - Professional Services	5,131	70,232		
5965 I/T Utilities	9,715	13,044	21,299	21,299
Total Intrafund Transfers Out	\$ 1,346,945	\$ 1,359,614	\$ 1,531,373	\$ 1,531,373
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (5,637,919)	\$ (7,693,430)	\$ (9,010,363)	\$ (9,228,274)
5004 I/T - Road Fund	(192,212)	(189,848)	(195,160)	(202,843)
5008 I/T - County Office Bldg Fund	(56,633)	(46,441)		
5009 I/T - County Library Fund	(26,156)	(36,695)	(35,498)	(36,820)
5010 I/T - Fire Protection Fund	(6,581)	(6,366)	(6,613)	(6,874)
5011 I/T - Public Safety Fund	(2,816,491)	(2,802,454)	(2,862,227)	(2,967,893)
5012 I/T - Capital Projects Reimbursement			(49,600)	(51,558)
5026 I/T - Advertising & Promotion Fund	(117,496)	(110,670)	(112,103)	(112,103)
Total Intrafund Transfers In	\$ (8,853,488)	\$ (10,885,904)	\$ (12,271,564)	\$ (12,606,365)
Total Expenditures / Appropriations	\$ 4,558,822	\$ 4,693,558	\$ 4,998,444	\$ 5,283,554
Net Cost	\$ 1,086,850	\$ 1,360,072	\$ 1,386,217	\$ 1,482,491

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
8118	Communciation Services - Telephone	2,406,553	2,294,090	2,245,343	2,245,343
8119	Communciation Services - Radio	1,086,837	1,114,657	1,413,423	1,413,423
8123	Communciation Services - Media	175,896	175,327	225,007	225,007
8124	Comm Services - Network Infrastructure	1,866,445	1,947,931	2,081,205	2,081,205
8125	Cabling Services	140,084	53,303	144,500	144,500
8764	Miscellaneous Revenues	467			
	Total Operating Revenues	\$ 5,676,282	\$ 5,585,308	\$ 6,109,478	\$ 6,109,478
Operating Expenses					
1001	Employee Paid Sick Leave	145,123	61,041		
1002	Salaries and Wages	1,354,704	1,514,302	1,715,523	1,715,523
1003	Extra Help	2,346	144		
1004	Accr Compensated Leave	34,468	(12,137)		
1005	Overtime & Call Back	84,520	76,904	43,298	43,298
1010	Cafeteria Plans (Non-PERS)		40,522	87,565	87,565
1018	Taxable Meal Reimbursements	119	158		
1300	P.E.R.S.	313,147	323,239	398,068	398,068
1301	F.I.C.A.	105,559	118,820	141,308	141,308
1303	Other - Post Employment Benefits	111,774	121,529	95,912	82,308
1304	Other - Post Emplmnt Charges (Up Front)		111,720		
1310	Employee Group Ins	172,505	228,416	276,080	276,080
1315	Workers Comp Insurance	2,412		5,929	5,929
1325	401 (k) Employer Match	265	2,754	1,500	1,500
2020	Clothes & Personal Supplies	366	775	1,000	1,000
2052	Mobile Communication Devices	15,266	15,872	10,000	10,000
2054	Telecomm Trunks/Circuits	1,088,108	975,581	1,070,000	1,070,000
2140	Gen Liability Ins			10,327	10,327
2273	Parts	1,662			
2274	Delivery & Freight Charges	1,302		1,000	1,000
2290	Maintenance - Equipment	167,277	119,979	159,746	159,746
2292	Maintenance - Software	14,415	9,590	47,990	47,990
2310	Employee Benefits Systems	76,030	87,434	111,569	111,569
2404	Maintenance Services	90,899	108,136		
2405	Materials - Bldgs & Impr			40,000	40,000
2439	Membership/Dues	2,052	438	1,000	1,000
2481	PC Acquisition	6,683	7,331	9,600	9,600
2511	Printing	6,360	1,866	4,500	4,500
2522	Other Supplies	592	816	600	600
2523	Office Supplies & Exp	10,010	13,213	8,500	8,500
2524	Postage	3,600	3,758	4,000	4,000
2534	Operating Materials	519,216	344,894	453,500	453,500
2550	Administration	256,987	163,126	218,319	218,319
2555	Prof/Spec Svcs - Purchased	650,533	449,464	337,283	337,283
2556	Prof/Spec Svcs - County	97,977	155,303	94,042	94,042
2701	Publications & Legal Notices		1,001	500	500
2709	Countywide System Charges	2,755	5,541	5,275	5,275
2710	Rents & Leases - Equipment	138,563	177,268	203,721	203,721
2727	Rents & Leases - Bldgs & Impr	41,458	51,799	55,000	55,000
2744	Small Tools & Instruments	615	272	1,500	1,500
2770	Fuels & Lubricants	2,707	238	3,400	3,400
2838	Special Dept Expense-1099 Reportable	22,766	473	2,000	2,000
2840	Special Dept Expense	12,543	18,257	10,000	10,000
2844	Training	2,148	4,176	14,975	14,975
2931	Travel & Transportation	11	883	3,900	3,900
2932	Mileage		9		
2933	Lodging	655	1,746	1,000	1,000
2941	County Vehicle Mileage	63,670	56,473	65,000	65,000
2964	Meals/Food Purchases	15	414	200	200
2965	Utilities	84,771	95,554	95,000	95,000
3701	Equipment Depreciation	266,618	263,931		
3702	Bldg & Impr Depreciation	8,637	14,279		
	Total Operating Expenses	\$ 5,984,209	\$ 5,737,302	\$ 5,809,630	\$ 5,796,026
	Operating Income (Loss)	\$ (307,927)	\$ (151,994)	\$ 299,848	\$ 313,452

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenue (Expenses)				
3450 Bad Debts	(396)			
3551 Transfer Out A-87 Costs	(243,121)	(295,041)	(214,178)	(214,178)
3810 Lease Purchase Principal		(17,622)		
3830 Lease Purchase Interest		(2,076)		
6770 Franchises	25,844	25,844	25,844	25,844
6950 Interest	10,854	8,861	11,000	11,000
6970 Investment Income	(2,914)	(6,000)		
8752 Gain/Loss on F/A Disposal	(19,986)			
8958 Capital Lease Proceeds		159,167		
Total Non-Operating Revenue (Expenses)	\$ (229,719)	\$ (126,867)	\$ (177,334)	\$ (177,334)
Income Before Capital Contributions and Transfers	\$ (537,646)	\$ (278,861)	\$ 122,514	\$ 136,118
8333 Capital Asset Transfer (In)	125,405			
8954 Operating Transfers In		2,442		
Change in Net Assets	\$ (412,241)	\$ (276,419)	\$ 122,514	\$ 136,118
Net Assets - Beginning Balance	1,953,235	1,540,994	1,264,575	1,264,575
Net Assets - Ending Balance	\$ 1,540,994	\$ 1,264,575	\$ 1,347,089	\$ 1,400,693
Memo:				
4451 Equipment	\$ 28,807	\$ 248,732	\$ 40,000	\$

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8375 Printing Revenue	682,567	751,774	693,661	693,661
8376 Convenience Copier Revenue	629,820	653,332	697,307	697,307
8377 Records Management	296,022	303,930	303,992	303,992
8388 Mail Services	271,626	292,640	287,487	287,487
8764 Miscellaneous Revenues	2,881	3,026	14,530	14,530
8774 Inventory Sales	209,903	211,027	194,795	194,795
Total Operating Revenues	\$ 2,092,819	\$ 2,215,729	\$ 2,191,772	\$ 2,191,772
Operating Expenses				
1001 Employee Paid Sick Leave	65,368	5,414		
1002 Salaries and Wages	531,595	481,917	522,640	522,640
1004 Accr Compensated Leave	(2,545)	2,664		
1005 Overtime & Call Back			788	788
1010 Cafeteria Plans (Non-PERS)		13,702	27,782	27,782
1300 P.E.R.S.	126,124	108,124	117,388	117,388
1301 F.I.C.A.	39,765	36,761	42,168	42,168
1303 Other - Post Employment Benefits	68,304	60,370	45,432	38,988
1304 Other - Post Emplmnt Charges (Up Front)		37,240		
1310 Employee Group Ins	82,871	83,989	102,701	102,701
1315 Workers Comp Insurance	3,608		7,620	7,620
1325 401 (k) Employer Match	929	750	750	750
2051 Communications - Telephone	11,838	11,802	11,500	11,500
2052 Mobile Communication Devices	195	163	195	195
2140 Gen Liability Ins			4,571	4,571
2290 Maintenance - Equipment	10,265	14,046	13,330	13,330
2310 Employee Benefits Systems	37,419	43,087	53,425	53,425
2404 Maintenance Services	30,996	20,363	23,110	23,110
2511 Printing			50	50
2523 Office Supplies & Exp	866	656	940	940
2524 Postage	391	263	125	125
2550 Administration	112,283	85,249	118,978	118,978
2555 Prof/Spec Svcs - Purchased	136,975	214,431	141,038	141,038
2556 Prof/Spec Svcs - County	32,978	37,605	36,698	36,698
2709 Countywide System Charges	1,132	2,582	2,381	2,381
2710 Rents & Leases - Equipment	526,147	524,326	506,867	506,867
2727 Rents & Leases - Bldgs & Impr	46,736	46,800	46,800	46,800
2838 Special Dept Expense-1099 Reportable		150		
2840 Special Dept Expense	76,740	81,884	67,100	67,100
2920 Inventory Purchases	183,942	185,010	168,512	168,512
2941 County Vehicle Mileage	7,912	7,402	10,520	10,520
2965 Utilities	19,490	21,115	21,459	21,459
3701 Equipment Depreciation	21,504	24,667		
Total Operating Expenses	\$ 2,173,828	\$ 2,152,532	\$ 2,094,868	\$ 2,088,424
Operating Income (Loss)	\$ (81,009)	\$ 63,197	\$ 96,904	\$ 103,348
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(96,471)	(222,521)	(69,432)	(69,432)
3908 Penalties		(560)		
6950 Interest	5,949	3,936	6,462	6,462
6970 Investment Income	(2,606)	(4,000)		
8752 Gain/Loss on F/A Disposal	1,000	8		
8779 Contributions from General Fund	56,600	61,996	70,593	70,593
Total Non-Operating Revenue (Expenses)	\$ (35,528)	\$ (161,141)	\$ 7,623	\$ 7,623
Income Before Capital Contributions and Transfers	\$ (116,537)	\$ (97,944)	\$ 104,527	\$ 110,971
8333 Capital Asset Transfer (In)		4,549		
8954 Operating Transfers In		2,803		
Change in Net Assets	\$ (116,537)	\$ (90,592)	\$ 104,527	\$ 110,971
Net Assets - Beginning Balance	748,437	631,901	541,308	541,308
Net Assets - Ending Balance	\$ 631,901	\$ 541,308	\$ 605,835	\$ 612,279
Memo:				
4451 Equipment	\$ 96,375	\$ 44,121	\$ 40,000	\$ 40,000

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6856 Other Court Fines	\$ 652	\$ 975	\$	\$
Total Fines, Forfeits & Penalties	\$ 652	\$ 975	\$	\$
Intergovernmental Revenue				
7196 State Aid for Agriculture	\$ 863,026	\$ 784,358	\$ 688,739	\$ 688,739
7234 State Aid - Mandated Costs	21,100	731	8,000	8,000
8782 Contributions from Oth Govt Agencies	6,074	18,260	2,500	2,500
Total Intergovernmental Revenue	\$ 890,200	\$ 803,349	\$ 699,239	\$ 699,239
Charges for Services				
8138 Agricultural Marketing Services	\$ 580	\$	\$	\$
8140 Agricultural Services/Fees	66,901	7,529	50,000	50,000
8193 Other Services	220,960	164,455	205,000	205,000
Total Charges for Services	\$ 288,441	\$ 171,984	\$ 255,000	\$ 255,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$	\$ 964	\$	\$
Total Miscellaneous Revenues	\$	\$ 964	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 6,500	\$ 6,500
Total Other Financing Sources	\$	\$	\$ 6,500	\$ 6,500
Total Revenue	\$ 1,179,293	\$ 977,272	\$ 960,739	\$ 960,739
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 19	\$	\$	\$
1002 Salaries and Wages	773,745	846,268	916,339	916,339
1003 Extra Help	103,476	86,164	78,245	78,245
1005 Overtime & Call Back	490	1,780	10,000	10,000
1010 Cafeteria Plans (Non-PERS)		22,638	50,164	50,164
1018 Taxable Meal Reimbursements	492	570	700	700
1300 P.E.R.S.	181,548	184,393	204,775	204,775
1301 F.I.C.A.	63,985	69,555	78,911	78,911
1303 Other - Post Employment Benefits	91,346	94,986	70,672	70,672
1304 Other - Post Emplmnt Charges (Up Front)	37,240		37,500	37,500
1310 Employee Group Ins	123,001	144,856	172,505	172,505
1315 Workers Comp Insurance	4,712		11,442	11,442
1325 401 (k) Employer Match	1,504	1,582	1,500	1,500
Total Salaries & Benefits	\$ 1,381,558	\$ 1,452,792	\$ 1,632,753	\$ 1,632,753
Services & Supplies				
2001 Agriculture	\$ 52	\$ 52	\$ 2,000	\$ 2,000
2051 Communications - Telephone	16,406	14,756	16,000	16,000
2052 Mobile Communication Devices	5,032	5,803	5,000	5,000
2274 Delivery & Freight Charges		457		
2290 Maintenance - Equipment	7,052	1,675	6,000	6,000
2291 Maintenance - Computer Equip			500	500
2439 Membership/Dues	4,324	3,959	4,500	4,500
2481 PC Acquisition	4,698	3,444	6,500	6,500
2511 Printing	8,831	10,106	14,000	14,000
2522 Other Supplies			2,500	2,500
2523 Office Supplies & Exp	2,936	2,193	4,000	4,000
2524 Postage	3,769	3,248	4,359	4,359
2554 Commissioner's Fees	2,720	2,285	4,320	4,320
2555 Prof/Spec Svcs - Purchased	22,627	64,471	50,000	50,000
2709 Countywide System Charges	1,240	3,102	2,832	2,832
2770 Fuels & Lubricants	845	820	1,000	1,000
2840 Special Dept Expense	33,177	28,469	26,900	26,900
2844 Training	150	300	500	500
2931 Travel & Transportation	331	743	3,000	3,000
2932 Mileage	3,131	3,007	3,000	3,000
2933 Lodging	915	719	1,000	1,000
2941 County Vehicle Mileage	94,572	100,624	101,000	101,000

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	820	635	1,000	1,000
2966 Drug & Alcohol Testing	166	211	166	166
Total Services & Supplies	\$ 213,794	\$ 251,079	\$ 260,077	\$ 260,077
Capital Assets				
4451 Equipment	\$ 12,112	\$	\$	\$
Total Capital Assets	\$ 12,112	\$	\$	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 50,000	\$	\$	\$
Total Other Financing Uses	\$ 50,000	\$	\$	\$
Intrafund Transfers Out				
5051 I/T - Communications	\$	\$	\$ 282	\$ 282
5291 I/T Maintenance - Computer Equipment			102	102
5404 I/T Maintenance - Services	15,477	2,223		
5422 I/T - Medical, Dental & Lab Supplies	780			
5552 I/T - MIS Services	49,936	46,372	50,462	50,462
5556 I/T - Professional Services	984	1,799	2,000	2,000
5840 I/T Special Dept Expense	21	21		
Total Intrafund Transfers Out	\$ 67,198	\$ 50,415	\$ 52,846	\$ 52,846
Total Expenditures / Appropriations	\$ 1,724,662	\$ 1,754,286	\$ 1,945,676	\$ 1,945,676
Net Cost	\$ 545,369	\$ 777,014	\$ 984,937	\$ 984,937

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6856 Other Court Fines	\$ 355	\$ 3,041	\$ 5,000	\$ 5,000
6884 Penalty Assess-PC 1464		7,009		
Total Fines, Forfeits & Penalties	\$ 355	\$ 10,050	\$ 5,000	\$ 5,000
Rev from Use of Money & Property				
6950 Interest	\$ 231	\$ 141	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 231	\$ 141	\$ 200	\$ 200
Other Financing Sources				
8779 Contributions from General Fund	\$	\$ 5,370	\$ 4,000	\$ 4,000
Total Other Financing Sources	\$	\$ 5,370	\$ 4,000	\$ 4,000
Total Revenue	\$ 586	\$ 15,561	\$ 9,200	\$ 9,200
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$	\$	\$ 25	\$ 25
2511 Printing	8			
2523 Office Supplies & Exp			65	65
2524 Postage		4	180	180
2554 Commissioner's Fees	1,867	1,800	2,100	2,100
2555 Prof/Spec Svcs - Purchased	1,000	800	1,000	1,000
2840 Special Dept Expense	4,214	2,060	5,000	5,000
2932 Mileage	1,580	1,774	2,000	2,000
Total Services & Supplies	\$ 8,669	\$ 6,438	\$ 10,370	\$ 10,370
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 382	\$	\$
Total Other Charges	\$	\$ 382	\$	\$
Intrafund Transfers Out				
5527 I/T Prof Services A-87 Costs	\$	\$	\$ 382	\$ 382
Total Intrafund Transfers Out	\$	\$	\$ 382	\$ 382
Total Expenditures / Appropriations	\$ 8,669	\$ 6,820	\$ 10,752	\$ 10,752
Net Cost	\$ 8,083	\$ (8,741)	\$ 1,552	\$ 1,552

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,171,205	\$ 1,178,744	\$ 1,300,000	\$ 1,300,000
8096 SB2557-Tax Admin Fee-Cities	1,016,080	610,213	850,000	850,000
8100 Assessment/Tax Collection Fees	6,347	6,170	1,500	1,500
8101 Supplemental PropTxs - 5% Admin Fee	343,310	416,925	525,000	525,000
8102 Data Request - Assessor	37,857	40,067	26,000	26,000
Total Charges for Services	\$ 2,574,799	\$ 2,252,119	\$ 2,702,500	\$ 2,702,500
Miscellaneous Revenues				
8753 Other Sales	\$ 8,425	\$ 6,767	\$ 5,500	\$ 5,500
8764 Miscellaneous Revenues	165	53	500	500
Total Miscellaneous Revenues	\$ 8,590	\$ 6,820	\$ 6,000	\$ 6,000
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 30,000	\$ 30,000
Total Other Financing Sources	\$	\$	\$ 30,000	\$ 30,000
Total Revenue	\$ 2,583,389	\$ 2,258,939	\$ 2,738,500	\$ 2,738,500
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 24,338	\$	\$ 23,385	\$ 23,385
1002 Salaries and Wages	5,224,432	5,381,587	5,772,761	5,772,761
1003 Extra Help	93,064	39,596	32,809	32,809
1005 Overtime & Call Back	61,123	39,775	50,000	50,000
1010 Cafeteria Plans (Non-PERS)		153,899	297,787	297,787
1018 Taxable Meal Reimbursements	100	150	250	250
1300 P.E.R.S.	1,249,901	1,202,031	1,465,524	1,465,524
1301 F.I.C.A.	386,579	404,883	442,182	442,182
1303 Other - Post Employment Benefits	555,666	548,449	383,648	329,232
1304 Other - Post Employmnt Charges (Up Front)	148,960	74,480		
1310 Employee Group Ins	790,839	901,856	997,333	997,333
1315 Workers Comp Insurance	7,515		8,192	8,192
1325 401 (k) Employer Match	5,073	4,200	6,750	6,750
Total Salaries & Benefits	\$ 8,547,590	\$ 8,750,906	\$ 9,480,621	\$ 9,426,205
Services & Supplies				
2051 Communications - Telephone	\$ 167,174	\$ 126,303	\$ 135,000	\$ 135,000
2052 Mobile Communication Devices	1,941	2,245	2,200	2,200
2271 Parts Installed	3,188	2,315	2,000	2,000
2290 Maintenance - Equipment	7,647	12,607	5,000	5,000
2291 Maintenance - Computer Equip	2,685	210		
2292 Maintenance - Software	11,541	10,866	16,324	16,324
2439 Membership/Dues	25,163	8,114	8,000	8,000
2456 Misc Expense	175	179		
2481 PC Acquisition	29,476	61,223	30,000	30,000
2511 Printing	38,331	34,124	51,162	51,162
2523 Office Supplies & Exp	29,916	24,836	30,000	30,000
2524 Postage	117,625	108,938	131,435	131,435
2555 Prof/Spec Svcs - Purchased	70,032	67,178	150,000	150,000
2556 Prof/Spec Svcs - County	28,696	29,133	29,753	29,753
2701 Publications & Legal Notices	1,086	2,681	500	500
2709 Countywide System Charges	8,395	21,831	119,956	119,956
2727 Rents & Leases - Bldgs & Impr	(41)			
2840 Special Dept Expense	11,510	437		
2844 Training	3,275	5,821	6,000	6,000
2931 Travel & Transportation	3,503	4,171	5,000	5,000
2933 Lodging	5,152	6,291	5,000	5,000
2941 County Vehicle Mileage	36,234	43,133	52,885	52,885
2964 Meals/Food Purchases	2,199	2,229	2,500	2,500
Total Services & Supplies	\$ 604,903	\$ 574,865	\$ 782,715	\$ 782,715
Capital Assets				
4451 Equipment	\$ 9,116	\$	\$	\$
Total Capital Assets	\$ 9,116	\$	\$	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 43,011	\$ 30,831	\$ 43,671	\$ 43,671
5405 I/T Maintenance - Bldgs & Improvements			25,000	75,000
5552 I/T - MIS Services	314,578	271,868	253,736	253,736
5556 I/T - Professional Services	11,263	22,848	15,000	15,000
5965 I/T Utilities	5,606	6,452	12,000	12,000
Total Intrafund Transfers Out	\$ 374,458	\$ 331,999	\$ 349,407	\$ 399,407
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (33,397)	\$	\$	\$
Total Intrafund Transfers In	\$ (33,397)	\$	\$	\$
Total Expenditures / Appropriations	\$ 9,502,670	\$ 9,657,770	\$ 10,612,743	\$ 10,608,327
Net Cost	\$ 6,919,281	\$ 7,398,831	\$ 7,874,243	\$ 7,869,827

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 292	\$	\$	\$
Total Rev from Use of Money & Property	\$ 292	\$	\$	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 2,363	\$ 23,070	\$ 2,000	\$ 2,000
Total Intergovernmental Revenue	\$ 2,363	\$ 23,070	\$ 2,000	\$ 2,000
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 77,184	\$ 99,429	\$ 99,000	\$ 99,000
8096 SB2557-Tax Admin Fee-Cities	66,961	51,472	51,000	51,000
8100 Assessment/Tax Collection Fees	1,251,315	1,266,159	1,275,000	1,275,000
8101 Supplemental PropTxs - 5% Admin Fee	25,184	28,774	13,000	13,000
8109 Parcel Split Applications	759	1,213		
8113 Account/Audit Fees	217,385	392,293	203,942	203,942
8194 Investment Services	18,172	18,368	6,000	6,000
8218 Forms and Photocopies	283	1,870		
Total Charges for Services	\$ 1,657,243	\$ 1,859,578	\$ 1,647,942	\$ 1,647,942
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 12,870	\$ 7,965	\$ 5,000	\$ 5,000
Total Miscellaneous Revenues	\$ 12,870	\$ 7,965	\$ 5,000	\$ 5,000
Other Financing Sources				
8954 Operating Transfers In	\$ 121,138	\$ 85,221	\$ 219,100	\$ 19,100
Total Other Financing Sources	\$ 121,138	\$ 85,221	\$ 219,100	\$ 19,100
Total Revenue	\$ 1,793,906	\$ 1,975,834	\$ 1,874,042	\$ 1,674,042
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 4,324	\$ 25,824	\$ 3,000	\$ 3,000
1002 Salaries and Wages	2,685,587	2,499,082	2,953,083	2,864,384
1003 Extra Help		3,696	11,384	11,384
1005 Overtime & Call Back	12,091	6,328	15,000	15,000
1010 Cafeteria Plans (Non-PERS)		58,827	130,746	128,163
1018 Taxable Meal Reimbursements	96	30		
1300 P.E.R.S.	636,319	578,748	711,825	685,393
1301 F.I.C.A.	188,137	181,346	237,931	230,948
1303 Other - Post Employment Benefits	271,819	253,246	201,920	169,281
1304 Other - Post Employment Charges (Up Front)	89,240	195,510		
1310 Employee Group Ins	365,093	399,256	509,499	493,895
1315 Workers Comp Insurance	3,475		5,282	5,179
1325 401 (k) Employer Match	5,842	5,786	7,500	6,800
Total Salaries & Benefits	\$ 4,262,023	\$ 4,207,679	\$ 4,787,170	\$ 4,613,427
Services & Supplies				
2051 Communications - Telephone	\$ 35,056	\$ 34,140	\$ 37,200	\$ 37,200
2052 Mobile Communication Devices	1,775	1,244	1,200	1,200
2290 Maintenance - Equipment	7,350	6,904	6,633	6,633
2292 Maintenance - Software	9,217	12,044	60,330	60,330
2431 Professional Dues	1,310	1,775	1,650	1,650
2439 Membership/Dues	1,090	1,465	1,390	1,390
2481 PC Acquisition	17,112	16,617	6,000	6,000
2511 Printing	12,665	11,742	16,700	16,700
2523 Office Supplies & Exp	36,711	34,707	44,316	44,316
2524 Postage	30,296	31,067	36,163	36,163
2555 Prof/Spec Svcs - Purchased	397,689	358,605	406,874	206,874
2556 Prof/Spec Svcs - County	15,773	14,909	20,000	20,000
2701 Publications & Legal Notices	4,873	5,491	6,270	6,270
2709 Countywide System Charges	3,720	9,491	23,625	23,625
2840 Special Dept Expense	306	1,479	1,000	1,000
2844 Training	10,743	7,831	14,500	14,500
2931 Travel & Transportation	2,750	4,820	4,000	4,000
2932 Mileage	2,955	4,752	5,000	5,000
2933 Lodging	4,838	1,127	5,000	5,000

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	371	240	2,000	2,000
2964 Meals/Food Purchases	1,524	2,221	2,500	2,500
Total Services & Supplies	\$ 598,124	\$ 562,671	\$ 702,351	\$ 502,351
Other Charges				
3764 Project Loan Forgiveness	\$ (182)	\$	\$	\$
Total Other Charges	\$ (182)	\$	\$	\$
Capital Assets				
4451 Equipment	\$ 11,116	\$ 12,847	\$	\$
Total Capital Assets	\$ 11,116	\$ 12,847	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,385	\$ 820	\$ 1,000	\$ 1,000
5550 I/T - Administration		2,217		
5552 I/T - MIS Services	184,467	142,753	142,473	142,473
5556 I/T - Professional Services	1,900		2,000	2,000
Total Intrafund Transfers Out	\$ 187,752	\$ 145,790	\$ 145,473	\$ 145,473
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (8,900)	\$ (11,900)	\$ (48,900)	\$ (48,900)
5002 I/T - County General Fund	(209,331)	(191,954)	(147,208)	(147,208)
5004 I/T - Road Fund			(5,500)	(5,500)
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	(2,000)
5015 I/T - PC Housing Authority Fund	(750)		(1,000)	(1,000)
Total Intrafund Transfers In	\$ (220,981)	\$ (205,854)	\$ (204,608)	\$ (204,608)
Total Expenditures / Appropriations	\$ 4,837,852	\$ 4,723,133	\$ 5,430,386	\$ 5,056,643
Net Cost	\$ 3,043,946	\$ 2,747,299	\$ 3,556,344	\$ 3,382,601

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 7,755	\$ 3,248	\$ 4,000	\$ 4,000
6955 Interest with Fiscal Agent	6	11		
6970 Investment Income	(4,000)			
Total Rev from Use of Money & Property	\$ 3,761	\$ 3,259	\$ 4,000	\$ 4,000
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,112,497	\$ 4,352,603	\$ 4,343,027	\$ 4,313,027
8954 Operating Transfers In		338,882		
Total Other Financing Sources	\$ 4,112,497	\$ 4,691,485	\$ 4,343,027	\$ 4,313,027
Total Revenue	\$ 4,116,258	\$ 4,694,744	\$ 4,347,027	\$ 4,317,027
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 1,806	\$ 3,612	\$ 7,000	\$ 7,000
2709 Countywide System Charges	1,015	4,522	1,531	1,531
Total Services & Supplies	\$ 2,821	\$ 8,134	\$ 8,531	\$ 8,531
Other Charges				
3810 Lease Purchase Principal	\$ 2,385,000	\$ 2,475,000	\$ 2,565,000	\$ 2,565,000
3830 Lease Purchase Interest	1,949,154	1,858,181	1,764,596	1,764,596
Total Other Charges	\$ 4,334,154	\$ 4,333,181	\$ 4,329,596	\$ 4,329,596
Intrafund Transfers Out				
5550 I/T - Administration	\$ 8,900	\$ 11,900	\$ 8,900	\$ 8,900
Total Intrafund Transfers Out	\$ 8,900	\$ 11,900	\$ 8,900	\$ 8,900
Total Expenditures / Appropriations	\$ 4,345,875	\$ 4,353,215	\$ 4,347,027	\$ 4,347,027
Net Cost	\$ 229,617	\$ (341,529)	\$	\$ 30,000

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 15,177	\$ 16,618	\$ 27,700	\$ 27,700
Total Rev from Use of Money & Property	\$ 15,177	\$ 16,618	\$ 27,700	\$ 27,700
Intergovernmental Revenue				
7133 CS State Admin	\$ 1,957,662	\$ 1,653,030	\$ 2,050,531	\$ 2,050,531
7236 CS Federal Admin	4,087,916	3,890,778	3,980,444	3,980,444
7413 State EDP	223,626	263,871	257,397	257,397
Total Intergovernmental Revenue	\$ 6,269,204	\$ 5,807,679	\$ 6,288,372	\$ 6,288,372
Total Revenue	\$ 6,284,381	\$ 5,824,297	\$ 6,316,072	\$ 6,316,072
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 14,955	\$ 42,243	\$	\$
1002 Salaries and Wages	2,452,990	2,486,340	2,754,202	2,750,052
1003 Extra Help	27,645	16,785	8,323	8,323
1005 Overtime & Call Back	6,633	2,153	500	500
1006 Sick Leave Payoff	1,620		15,000	15,000
1010 Cafeteria Plans (Non-PERS)		66,330	143,986	146,086
1018 Taxable Meal Reimbursements			200	200
1300 P.E.R.S.	583,644	558,595	605,436	604,573
1301 F.I.C.A.	175,346	182,612	211,881	211,564
1303 Other - Post Employment Benefits	601,438	222,112	222,112	101,509
1304 Other - Post Emplmnt Charges (Up Front)	342,200	260,680		111,720
1310 Employee Group Ins	402,656	446,071	495,741	507,008
1315 Workers Comp Insurance	5,761		4,230	4,326
1325 401 (k) Employer Match	2,605	2,488	3,000	3,750
Total Salaries & Benefits	\$ 4,617,493	\$ 4,286,409	\$ 4,464,611	\$ 4,464,611
Services & Supplies				
2051 Communications - Telephone	\$ 71,130	\$ 47,417	\$ 63,265	\$ 63,265
2052 Mobile Communication Devices	6,372	6,448	7,200	7,200
2140 Gen Liability Ins			23,965	23,965
2290 Maintenance - Equipment	2,621	243	500	500
2291 Maintenance - Computer Equip	18,886	58,672	5,000	5,000
2292 Maintenance - Software	7,205	8,057	13,672	13,672
2404 Maintenance Services	158	208	500	500
2405 Materials - Bldgs & Impr	743	1,592		
2414 Records Retention & Destruction	632	416	2,000	2,000
2439 Membership/Dues	12,450	9,921	14,000	14,000
2511 Printing	42,131	31,259	25,000	25,000
2522 Other Supplies	23,601	5,502	5,000	5,000
2523 Office Supplies & Exp	48,764	34,180	20,000	20,000
2524 Postage	33,691	30,332	30,718	30,718
2555 Prof/Spec Svcs - Purchased	215,069	288,415	288,013	288,013
2556 Prof/Spec Svcs - County	505	6,236	5,000	5,000
2561 Legal Services		223		
2709 Countywide System Charges	5,329	14,041	12,539	12,539
2710 Rents & Leases - Equipment	4,861	6,559	6,500	6,500
2711 Rents & Leases - Auto	100		250	250
2727 Rents & Leases - Bldgs & Impr	399,173	545,797	558,260	558,260
2770 Fuels & Lubricants	3,119	3,210	3,000	3,000
2809 Rents and Leases-PC		2,318		
2840 Special Dept Expense	8			
2844 Training	4,853	18,732	10,000	10,000
2860 Library Materials	3,656	3,283	3,000	3,000
2931 Travel & Transportation	45	1,679	5,000	5,000
2932 Mileage	232	512	1,000	1,000
2933 Lodging	432	1,463	5,000	5,000
2941 County Vehicle Mileage	80	913	500	500
2955 Prof & Spec Serv & Med	20,085	15,780	23,000	23,000
2964 Meals/Food Purchases	212	2,182	2,500	2,500

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2965 Utilities	15,907	12,406	20,000	20,000
Total Services & Supplies	\$ 942,050	\$ 1,157,996	\$ 1,154,382	\$ 1,154,382
Other Charges				
3551 Transfer Out A-87 Costs	\$ 216,752	\$	\$ 75,043	\$ 75,043
Total Other Charges	\$ 216,752	\$	\$ 75,043	\$ 75,043
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 241,370	\$ 277,951	\$ 344,682	\$ 344,682
5404 I/T Maintenance - Services	5,994	6,624	6,199	6,199
5527 I/T Prof Services A-87 Costs			151,090	151,090
5552 I/T - MIS Services	32,907	31,368	33,066	33,066
5556 I/T - Professional Services	100,677	101,823	87,000	87,000
5880 I/T-Public Safety Svcs	121,607	1,578		
Total Intrafund Transfers Out	\$ 502,555	\$ 419,344	\$ 622,037	\$ 622,037
Total Expenditures / Appropriations	\$ 6,278,850	\$ 5,863,749	\$ 6,316,073	\$ 6,316,073
Net Cost	\$ (5,531)	\$ 39,452	\$ 1	\$ 1

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	\$ 10,138	\$ 11,711	\$ 10,000	\$ 10,000
6755 Construction Permits	37,668	47,731	40,000	40,000
6769 Permits	44,067	65,966	50,000	50,000
Total Licenses, Permits & Franchises	\$ 91,873	\$ 125,408	\$ 100,000	\$ 100,000
Charges for Services				
8109 Parcel Split Applications	\$ 3,547	\$	\$ 8,000	\$ 8,000
8128 Planning/Engineering Services	4,910	14,311		
8135 Planning Applications	150			
8171 Construction Inspection Fees	347,425	502,009	711,377	711,377
8243 Plan Check Fees	168,927	213,128	200,000	200,000
8259 Environmental Applications	23,161	317		
8260 Land Use Applications	1,712		3,500	3,500
8261 Other Multi Dept Applications	28,769	40,075	45,000	45,000
8269 Planning - At Cost Projects Fees	219,041	174,680	220,000	220,000
8272 Map Check Fees	47,251	74,712	62,000	62,000
8277 Surface Mine & Rec Act (SMARA)	9,078	11,180	15,000	15,000
Total Charges for Services	\$ 853,971	\$ 1,030,412	\$ 1,264,877	\$ 1,264,877
Miscellaneous Revenues				
8753 Other Sales	\$ 140	\$ 80	\$ 200	\$ 200
8764 Miscellaneous Revenues		3,240		
Total Miscellaneous Revenues	\$ 140	\$ 3,320	\$ 200	\$ 200
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 20,566	\$ 20,566
Total Other Financing Sources	\$	\$	\$ 20,566	\$ 20,566
Total Revenue	\$ 945,984	\$ 1,159,140	\$ 1,385,643	\$ 1,385,643
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 123,450	\$	\$
1002 Salaries and Wages	2,570,232	2,233,241	2,332,339	2,332,339
1005 Overtime & Call Back	9,754	8,722	15,000	15,000
1010 Cafeteria Plans (Non-PERS)		59,404	119,736	119,736
1018 Taxable Meal Reimbursements	471	289		
1300 P.E.R.S.	612,201	505,552	519,337	519,337
1301 F.I.C.A.	183,547	167,717	177,876	177,876
1303 Other - Post Employment Benefits	197,968	173,726	123,676	106,134
1304 Other - Post Emplmnt Charges (Up Front)			37,240	37,240
1310 Employee Group Ins	254,582	251,369	284,997	284,997
1315 Workers Comp Insurance	5,546	(2)	5,705	5,705
1325 401 (k) Employer Match	3,007	2,250	2,250	2,250
Total Salaries & Benefits	\$ 3,837,308	\$ 3,525,718	\$ 3,618,156	\$ 3,600,614
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 129	\$ 688	\$	\$
2051 Communications - Telephone	26,756	24,574	30,000	30,000
2052 Mobile Communication Devices	9,091	7,416	6,500	6,500
2290 Maintenance - Equipment	3,654	3,873	4,021	4,021
2291 Maintenance - Computer Equip			1,000	1,000
2292 Maintenance - Software	79	753	7,225	7,225
2439 Membership/Dues	2,842	2,238	4,000	4,000
2481 PC Acquisition		11,501	20,566	20,566
2511 Printing	6,606	6,832	6,500	6,500
2522 Other Supplies	32	108	500	500
2523 Office Supplies & Exp	4,321	3,429	4,000	4,000
2524 Postage	1,207	898	1,200	1,200
2555 Prof/Spec Svcs - Purchased	7,227	27,743	271,750	271,750
2556 Prof/Spec Svcs - County	14,639	9,587	8,000	8,000
2701 Publications & Legal Notices	1,985	871	1,500	1,500
2709 Countywide System Charges	8,225	18,331	27,897	27,897
2727 Rents & Leases - Bldgs & Impr	25,113	250		

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2744 Small Tools & Instruments	1,867	1,183	1,500	1,500
2838 Special Dept Expense-1099 Reportable	388	443		
2840 Special Dept Expense	77	74		
2844 Training	1,958	1,605	8,000	8,000
2931 Travel & Transportation	341	25	2,000	2,000
2932 Mileage	2,166	93	2,000	2,000
2933 Lodging	1,015	468	1,500	1,500
2941 County Vehicle Mileage	67,547	80,419	90,000	90,000
2964 Meals/Food Purchases	360	1,062	500	500
Total Services & Supplies	\$ 187,625	\$ 204,464	\$ 500,159	\$ 500,159
Other Charges				
3551 Transfer Out A-87 Costs	\$ 2,541,245	\$ 297,869	\$ 930,602	\$ 930,602
Total Other Charges	\$ 2,541,245	\$ 297,869	\$ 930,602	\$ 930,602
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 48,750	\$	\$
Total Other Financing Uses	\$	\$ 48,750	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 89,689	\$ 87,788	\$ 96,457	\$ 96,457
5405 I/T Maintenance - Bldgs & Improvements			2,000	2,000
5550 I/T - Administration	331,490	356,891	447,113	447,113
5552 I/T - MIS Services	91,055	79,718	81,516	81,516
5965 I/T Utilities	31,249	39,171	40,000	40,000
Total Intrafund Transfers Out	\$ 543,483	\$ 563,568	\$ 667,086	\$ 667,086
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (63,055)	\$ (23,830)	\$ (20,000)	\$ (20,000)
5004 I/T - Road Fund	(234,857)	(76,693)	(130,000)	(130,000)
5008 I/T - County Office Bldg Fund	(62,013)	(75,840)	(75,000)	(75,000)
Total Intrafund Transfers In	\$ (359,925)	\$ (176,363)	\$ (225,000)	\$ (225,000)
Total Expenditures / Appropriations	\$ 6,749,736	\$ 4,464,006	\$ 5,491,003	\$ 5,473,461
Net Cost	\$ 5,803,752	\$ 3,304,866	\$ 4,105,360	\$ 4,087,818

Budget Unit **General Fund - 100**
Function **Public Protection**
Activity **Building Inspection - 22220**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	\$ 4,240	\$ 4,980	\$ 4,300	\$ 4,300
6755 Construction Permits	2,126,517	2,540,262	2,193,098	2,193,098
6763 Energy Review Fees	74,051	84,784	75,000	75,000
Total Licenses, Permits & Franchises	\$ 2,204,808	\$ 2,630,026	\$ 2,272,398	\$ 2,272,398
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	\$ 1,111	\$ 3,426	\$ 1,000	\$ 1,000
Total Fines, Forfeits & Penalties	\$ 1,111	\$ 3,426	\$ 1,000	\$ 1,000
Charges for Services				
8130 Defensible Space Program	\$ 14,627	\$ 18,074	\$ 20,000	\$ 20,000
8139 Hazardous Vegetation Abatement Prgm			200,000	200,000
8193 Other Services	258,208	244,434		
8264 TRPA	58,950	75,932	60,000	60,000
Total Charges for Services	\$ 331,785	\$ 338,440	\$ 280,000	\$ 280,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 150	\$	\$	\$
Total Miscellaneous Revenues	\$ 150	\$	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 6,400	\$ 6,400
Total Other Financing Sources	\$	\$	\$ 6,400	\$ 6,400
Total Revenue	\$ 2,537,854	\$ 2,971,892	\$ 2,559,798	\$ 2,559,798
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 18,890	\$	\$
1002 Salaries and Wages	1,535,521	1,404,638	1,643,151	1,643,151
1003 Extra Help	74,790	72,057		
1005 Overtime & Call Back	4,910	12,136		
1010 Cafeteria Plans (Non-PERS)		39,912	91,913	91,913
1018 Taxable Meal Reimbursements	172	102		
1300 P.E.R.S.	377,001	315,336	347,406	347,406
1301 F.I.C.A.	116,986	112,984	123,222	123,222
1303 Other - Post Employment Benefits	147,586	128,059	100,960	86,640
1304 Other - Post Emplmnt Charges (Up Front)		37,240	74,480	74,480
1310 Employee Group Ins	209,619	196,386	216,662	216,662
1315 Workers Comp Insurance	8,796		22,344	22,344
1325 401 (k) Employer Match	754	750	750	750
Total Salaries & Benefits	\$ 2,476,135	\$ 2,338,490	\$ 2,620,888	\$ 2,606,568
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 3,222	\$ 2,473	\$ 3,500	\$ 3,500
2050 Communications - Radio	4,320	4,320	2,400	2,400
2051 Communications - Telephone	32,908	29,020	35,000	35,000
2052 Mobile Communication Devices	6,624	5,763	10,000	10,000
2277 Auto - Towing			2,000	2,000
2290 Maintenance - Equipment	189		3,541	3,541
2291 Maintenance - Computer Equip	321			
2292 Maintenance - Software	20,609	19,070	63,425	63,425
2439 Membership/Dues	1,090	1,315	1,000	1,000
2481 PC Acquisition		17,496	6,400	6,400
2511 Printing	23,813	24,471	25,000	25,000
2522 Other Supplies		187	2,000	2,000
2523 Office Supplies & Exp	3,667	3,247	8,000	8,000
2524 Postage	1,748	1,630	5,430	5,430
2555 Prof/Spec Svcs - Purchased	7,600	89,219	324,500	324,500
2556 Prof/Spec Svcs - County	6,796	1,156		
2701 Publications & Legal Notices	4,253	442	14,000	14,000
2709 Countywide System Charges	6,771	16,333	29,885	29,885
2727 Rents & Leases - Bldgs & Impr	51,286			
2744 Small Tools & Instruments	2,041	988	1,000	1,000
2830 School Expenditures	350			

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Building Inspection - 22220

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense		1,855		
2844 Training	890	3,847	13,000	13,000
2931 Travel & Transportation	124	291	500	500
2932 Mileage	388	232		
2933 Lodging	133	551		
2941 County Vehicle Mileage	68,107	66,514	85,000	85,000
2964 Meals/Food Purchases	10	108	500	500
Total Services & Supplies	\$ 247,260	\$ 290,528	\$ 636,081	\$ 636,081
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 248,686	\$ 594,298	\$ 594,298
Total Other Charges	\$	\$ 248,686	\$ 594,298	\$ 594,298
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 48,750	\$	\$
Total Other Financing Uses	\$	\$ 48,750	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 55,835	\$ 70,865	\$ 67,478	\$ 67,478
5405 I/T Maintenance - Bldgs & Improvements			2,000	2,000
5550 I/T - Administration	833,950	980,242	973,782	973,782
5552 I/T - MIS Services	79,379	69,908	74,471	74,471
5556 I/T - Professional Services	68,270	44,570	61,195	61,195
5965 I/T Utilities	19,603	28,006	34,000	34,000
Total Intrafund Transfers Out	\$ 1,057,037	\$ 1,193,591	\$ 1,212,926	\$ 1,212,926
Total Expenditures / Appropriations	\$ 3,780,432	\$ 4,120,045	\$ 5,064,193	\$ 5,049,873
Net Cost	\$ 1,242,578	\$ 1,148,153	\$ 2,504,395	\$ 2,490,075

Budget Unit **General Fund - 100**

Function **Public Protection**

Activity **Community Development / Resource Agency - 22240**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	\$	\$	3,113	\$
Total Intergovernmental Revenue	\$	\$	3,113	\$
Charges for Services				
8110 Admin Services - Admin Support	\$	12,353	\$	11,170
8116 NSF & Misc Fees		178		148
8132 GIS Data Fees				815
8135 Planning Applications		1,500		150
8214 RDA Grant Mgmt Services				20,308
8218 Forms and Photocopies		999		500
8243 Plan Check Fees		2,758		2,230
8259 Environmental Applications		7,604		
8260 Land Use Applications		383		
8261 Other Multi Dept Applications		368		
8269 Planning - At Cost Projects Fees		33,952		21,264
8790 Program Income				587
Total Charges for Services	\$	60,095	\$	37,666
Miscellaneous Revenues				
8753 Other Sales	\$	42	\$	29
8764 Miscellaneous Revenues		176		156
Total Miscellaneous Revenues	\$	218	\$	185
Other Financing Sources				
8954 Operating Transfers In	\$		\$	39,679
Total Other Financing Sources	\$		\$	39,679
Total Revenue	\$	60,313	\$	80,643
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	1,508	\$	
1002 Salaries and Wages		2,038,562		2,061,771
1003 Extra Help		13,034		30,519
1005 Overtime & Call Back		1,734		4,652
1010 Cafeteria Plans (Non-PERS)				50,075
1018 Taxable Meal Reimbursements		477		491
1300 P.E.R.S.		490,827		475,578
1301 F.I.C.A.		141,839		148,641
1303 Other - Post Employment Benefits		189,952		195,407
1304 Other - Post Emplmnt Charges (Up Front)				18,620
1310 Employee Group Ins		308,348		343,210
1315 Workers Comp Insurance		2,210		4,462
1325 401 (k) Employer Match		3,357		3,754
Total Salaries & Benefits	\$	3,191,848	\$	3,332,718
Services & Supplies				
2051 Communications - Telephone	\$	52,555	\$	57,981
2052 Mobile Communication Devices		2,230		1,361
2290 Maintenance - Equipment		7,263		5,709
2291 Maintenance - Computer Equip		4,547		6,965
2292 Maintenance - Software		58,377		48,501
2439 Membership/Dues		275		632
2481 PC Acquisition		10,423		27,553
2511 Printing		11,575		11,607
2522 Other Supplies		950		1,859
2523 Office Supplies & Exp		15,357		11,037
2524 Postage		1,886		5,029
2534 Operating Materials		31		4,002
2555 Prof/Spec Svcs - Purchased		8,296		52,978
2701 Publications & Legal Notices		247		273
2709 Countywide System Charges		5,054		24,024
2727 Rents & Leases - Bldgs & Impr		3,329		361
2839 Recording Fees		18		

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**

Function Public Protection

Activity Community Development / Resource Agency - 22240

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense	54	690	5,050	5,050
2844 Training	997	1,398	5,050	5,050
2931 Travel & Transportation	1,185	3,638	1,200	1,200
2932 Mileage	1,020	271	2,000	2,000
2933 Lodging	1,430	1,501		
2941 County Vehicle Mileage	3,043	3,667	4,000	4,000
2964 Meals/Food Purchases	318	182	500	500
Total Services & Supplies	\$ 190,460	\$ 267,217	\$ 260,704	\$ 260,704
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 280,373	\$ 209,580	\$ 209,580
Total Other Charges	\$	\$ 280,373	\$ 209,580	\$ 209,580
Capital Assets				
4451 Equipment	\$ 18,853	\$	\$	\$
Total Capital Assets	\$ 18,853	\$	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 111,097	\$	\$
Total Other Financing Uses	\$	\$ 111,097	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 26,267	\$ 48,820	\$ 43,169	\$ 43,169
5405 I/T Maintenance - Bldgs & Improvements			5,000	5,000
5552 I/T - MIS Services	115,670	113,681	115,732	115,732
5555 I/T Prof/Special Services - Purchased		1,500		
5556 I/T - Professional Services	5,987	17,865	39,952	39,952
5965 I/T Utilities	7,709	13,239	20,000	20,000
Total Intrafund Transfers Out	\$ 155,633	\$ 195,105	\$ 223,853	\$ 223,853
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (2,224,128)	\$ (2,263,632)	\$ (2,536,556)	\$ (2,536,556)
5004 I/T - Road Fund	(54,282)	(59,333)	(50,000)	(50,000)
5008 I/T - County Office Bldg Fund	(27,065)	(44,474)	(25,000)	(25,000)
Total Intrafund Transfers In	\$ (2,305,475)	\$ (2,367,439)	\$ (2,611,556)	\$ (2,611,556)
Total Expenditures / Appropriations	\$ 1,251,319	\$ 1,819,071	\$ 1,684,104	\$ 1,664,056
Net Cost	\$ 1,191,006	\$ 1,738,428	\$ 1,603,796	\$ 1,583,748

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	\$ 12,907	\$ 14,910	\$ 14,000	\$ 14,000
6755 Construction Permits	62,422	79,098	65,000	65,000
Total Licenses, Permits & Franchises	\$ 75,329	\$ 94,008	\$ 79,000	\$ 79,000
Intergovernmental Revenue				
7232 State Aid - Other	\$ 312,059	\$ 58,054	\$	\$
7326 Federal - Other	349,201	475,840		774,450
7473 APCD Clean Air Grant		62,668		
Total Intergovernmental Revenue	\$ 661,260	\$ 596,562	\$	\$ 774,450
Charges for Services				
8109 Parcel Split Applications	\$ 29,898	\$ 45,118	\$ 36,000	\$ 36,000
8128 Planning/Engineering Services	2,081			
8135 Planning Applications	32,094	30,126	30,000	30,000
8142 Recording Fees		(50)		
8212 Other General Reimbursement	98,355	85,192	145,000	145,000
8214 RDA Grant Mgmt Services		2,438	82,789	82,789
8259 Environmental Applications	61,449	24,194	35,000	35,000
8260 Land Use Applications	28,187	23,467	25,000	25,000
8261 Other Multi Dept Applications	57,728	62,376	65,000	65,000
8264 TRPA	51,255	41,362	50,000	50,000
8269 Planning - At Cost Projects Fees	302,491	284,670	307,531	307,531
8790 Program Income		1,000		
Total Charges for Services	\$ 663,538	\$ 599,893	\$ 776,320	\$ 776,320
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 205	\$ 3	\$	\$
Total Miscellaneous Revenues	\$ 205	\$ 3	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 207,000	\$ 28,480	\$ 45,000	\$ 45,000
8954 Operating Transfers In			6,969	6,969
Total Other Financing Sources	\$ 207,000	\$ 28,480	\$ 51,969	\$ 51,969
Total Revenue	\$ 1,607,332	\$ 1,318,946	\$ 907,289	\$ 1,681,739
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 108,721	\$	\$	\$
1002 Salaries and Wages	1,639,671	1,556,443	1,643,454	1,600,901
1003 Extra Help	97,000	3,447	97,000	97,000
1005 Overtime & Call Back	2,317	1,664	30,000	30,000
1006 Sick Leave Payoff	409			
1010 Cafeteria Plans (Non-PERS)		42,855	87,591	87,591
1018 Taxable Meal Reimbursements	990	1,261		
1300 P.E.R.S.	375,438	347,702	360,064	360,064
1301 F.I.C.A.	122,616	118,581	124,485	124,485
1303 Other - Post Employment Benefits	136,658	123,645	85,816	73,644
1310 Employee Group Ins	169,601	190,040	203,235	203,235
1315 Workers Comp Insurance	3,885	1	17,782	17,782
1325 401 (k) Employer Match	1,447	1,223	1,500	1,500
Total Salaries & Benefits	\$ 2,658,753	\$ 2,386,862	\$ 2,650,927	\$ 2,596,202
Services & Supplies				
2051 Communications - Telephone	\$ 42,756	\$ 71,744	\$ 42,000	\$ 42,000
2052 Mobile Communication Devices	1,398	1,360	2,000	2,000
2290 Maintenance - Equipment			3,541	3,541
2292 Maintenance - Software			3,625	3,625
2439 Membership/Dues	901	941		
2481 PC Acquisition		10,869	6,969	6,969
2511 Printing	32,540	40,969	65,000	65,000
2522 Other Supplies	1,412	267	500	500
2523 Office Supplies & Exp	4,378	5,352	5,500	5,500
2524 Postage	9,711	5,227	10,720	10,720
2542 Court Reporting Outside Vendor			2,000	2,000

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2554 Commissioner's Fees	8,200	8,100	9,000	9,000
2555 Prof/Spec Svcs - Purchased	1,029,179	1,120,866	602,746	1,437,196
2556 Prof/Spec Svcs - County	4,320	703	1,000	1,000
2701 Publications & Legal Notices	10,343	12,041	10,000	10,000
2709 Countywide System Charges	7,185	14,769	29,557	29,557
2727 Rents & Leases - Bldgs & Impr	31,437	5,691		
2839 Recording Fees	200	3,529	500	500
2840 Special Dept Expense	25	70		
2844 Training	1,247	1,688	1,000	1,000
2931 Travel & Transportation	165	2,427	2,000	2,000
2932 Mileage	3,037	4,910	4,000	4,000
2933 Lodging		966	1,000	1,000
2941 County Vehicle Mileage	12,878	9,722	15,000	15,000
2964 Meals/Food Purchases	1,345	1,655	2,000	2,000
Total Services & Supplies	\$ 1,202,657	\$ 1,323,866	\$ 819,658	\$ 1,654,108
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 231,408	\$ 609,881	\$ 609,881
Total Other Charges	\$	\$ 231,408	\$ 609,881	\$ 609,881
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 48,750	\$	\$
Total Other Financing Uses	\$	\$ 48,750	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 95,596	\$ 100,158	\$ 92,057	\$ 92,057
5405 I/T Maintenance - Bldgs & Improvements			1,000	1,000
5550 I/T - Administration	1,058,688	915,612	1,069,802	1,069,802
5552 I/T - MIS Services	64,826	62,406	64,983	64,983
5840 I/T Special Dept Expense	852			
5965 I/T Utilities	30,360	43,362	52,276	52,276
Total Intrafund Transfers Out	\$ 1,250,322	\$ 1,121,538	\$ 1,280,118	\$ 1,280,118
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (48,047)	\$ (109,684)	\$ (101,147)	\$ (121,147)
5004 I/T - Road Fund	(1,879)	(838)		
5008 I/T - County Office Bldg Fund	(11,312)	(315)		
5026 I/T - Advertising & Promotion Fund		(43,501)		
Total Intrafund Transfers In	\$ (61,238)	\$ (154,338)	\$ (101,147)	\$ (121,147)
Total Expenditures / Appropriations	\$ 5,050,494	\$ 4,958,086	\$ 5,259,437	\$ 6,019,162
Net Cost	\$ 3,443,162	\$ 3,639,140	\$ 4,352,148	\$ 4,337,423

Budget Unit Low & Moderate Income Housing Asset Fund
Function General
Activity Housing - 32560

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 22,768	\$ 35,819	\$	\$
6970 Investment Income	10,000	(23,000)		
Total Rev from Use of Money & Property	\$ 32,768	\$ 12,819	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 2,227,889	\$ 163,004	\$	\$
7344 Federal Aid		1,253,284		
Total Intergovernmental Revenue	\$ 2,227,889	\$ 1,416,288	\$	\$
Charges for Services				
8214 RDA Grant Mgmt Services	\$ 32,321	\$ 19,098	\$ 64,000	\$ 64,000
8790 Program Income		89,175		
8791 Principal Income-Loan Repayments	2,218	5,882		
8792 Interest Income-Loan Repayments	1,635	4,108		
Total Charges for Services	\$ 36,174	\$ 118,263	\$ 64,000	\$ 64,000
Other Financing Sources				
8780 Contributions from Other Funds	\$ 770,451	\$ 751,848	\$ 353,032	\$ 353,032
8954 Operating Transfers In	4,256,153	113,292	435,118	435,118
Total Other Financing Sources	\$ 5,026,604	\$ 865,140	\$ 788,150	\$ 788,150
Total Revenue	\$ 7,323,435	\$ 2,412,510	\$ 852,150	\$ 852,150
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 61,594	\$	\$	\$
1005 Overtime & Call Back	23			
1018 Taxable Meal Reimbursements	12			
1300 P.E.R.S.	14,477			
1301 F.I.C.A.	4,495			
1303 Other - Post Employment Benefits	5,560			
1310 Employee Group Ins	8,646			
1315 Workers Comp Insurance	86			
1325 401 (k) Employer Match	46			
Total Salaries & Benefits	\$ 94,939	\$	\$	\$
Services & Supplies				
2051 Communications - Telephone	\$ 273	\$	\$	\$
2140 Gen Liability Ins			1,808	1,808
2290 Maintenance - Equipment	191			
2292 Maintenance - Software		4,475		
2310 Employee Benefits Systems	3,664			
2404 Maintenance Services	536			
2500 Special Contributions	997,860	(997,860)		
2511 Printing	50	72		
2523 Office Supplies & Exp	47		200	200
2524 Postage	74	17	50	50
2555 Prof/Spec Svcs - Purchased	27,004	37,972	19,000	19,000
2556 Prof/Spec Svcs - County	1,615		1,342	1,342
2701 Publications & Legal Notices		942	450	450
2709 Countywide System Charges		932		
2770 Fuels & Lubricants	3			
2839 Recording Fees		50		
2840 Special Dept Expense		1,432,671		
2847 Bond Service Charges		1,800		
2941 County Vehicle Mileage	57		2,400	2,400
Total Services & Supplies	\$ 1,031,374	\$ 481,071	\$ 25,250	\$ 25,250
Other Charges				
3761 RDA Loans	\$ 7,493	\$ 27,744	\$ 1,772,487	\$ 1,772,487
3762 HOME Loans	945,937	1,416,288		
3768 IIG Loans	2,226,890			
3801 Bond Principal		100,000	105,000	105,000
3803 Long-Term Debt Repaid		958,923		
3826 Bond Interest		328,793	327,718	327,718

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3838 Interest on Other L/T Debt		233,603		
Total Other Charges	\$ 3,180,320	\$ 3,065,351	\$ 2,205,205	\$ 2,205,205
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 113,292	\$	\$
3780 Contrib to Other Funds	882	2,262		
Total Other Financing Uses	\$ 882	\$ 115,554	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 535	\$ 110	\$	\$
5556 I/T - Professional Services	4,591	87,681	41,150	41,150
Total Intrafund Transfers Out	\$ 5,126	\$ 87,791	\$ 41,150	\$ 41,150
Intrafund Transfers In				
5001 Intrafund Transfers	\$	\$ (75,851)	\$	\$
Total Intrafund Transfers In	\$	\$ (75,851)	\$	\$
Total Expenditures / Appropriations	\$ 4,312,641	\$ 3,673,916	\$ 2,271,605	\$ 2,271,605
Net Cost	\$ (3,010,794)	\$ 1,261,406	\$ 1,419,455	\$ 1,419,455

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6168 Real Property Transfer Tax	\$ 2,684,355	\$ 3,438,573	\$ 2,500,000	\$ 2,600,000
Total Taxes	\$ 2,684,355	\$ 3,438,573	\$ 2,500,000	\$ 2,600,000
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	\$ 796	\$ 1,924	\$	\$
Total Fines, Forfeits & Penalties	\$ 796	\$ 1,924	\$	\$
Rev from Use of Money & Property				
6950 Interest	\$ 16,343	\$	\$	\$
Total Rev from Use of Money & Property	\$ 16,343	\$	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 12,118	\$ 84,866	\$ 10,000	\$ 10,000
Total Intergovernmental Revenue	\$ 12,118	\$ 84,866	\$ 10,000	\$ 10,000
Charges for Services				
8117 Election Services	\$ 47,350	\$ 971,977	\$	\$
8141 Civil Process Services	25,920	22,780	20,000	20,000
8150 County Clerk Fees	395,241	402,639	392,500	392,500
8152 Electronic Recording Fees	14,069	11,269	167,532	167,532
8155 Recording Fees Recorder	1,525,316	1,952,773	1,525,000	1,525,000
8156 Micrographic Fees	100,117	247,484	619,812	619,812
8157 Recording Fees Vital Statistics	8,598	10,161	5,800	5,800
8159 Redaction Fees	22,534	13,260	35,257	85,257
8218 Forms and Photocopies	3,925	6,448	3,000	3,000
8254 Recorders Automation Fees	789,423	873,393	1,215,770	1,486,470
8312 Candidates Statement Fees	23,555	44,895	23,500	23,500
Total Charges for Services	\$ 2,956,048	\$ 4,557,079	\$ 4,008,171	\$ 4,328,871
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 560	\$ 45	\$	\$
8766 Cash Overage	4,376	6,609	4,000	4,000
Total Miscellaneous Revenues	\$ 4,936	\$ 6,654	\$ 4,000	\$ 4,000
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 25,000	\$ 25,000
Total Other Financing Sources	\$	\$	\$ 25,000	\$ 25,000
Total Revenue	\$ 5,674,596	\$ 8,089,096	\$ 6,547,171	\$ 6,967,871
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 23,168	\$ 13,065	\$ 19,000	\$ 19,000
1002 Salaries and Wages	3,065,347	2,975,298	3,533,085	3,533,085
1003 Extra Help	162,886	213,275	247,000	297,000
1005 Overtime & Call Back	27,006	50,850	54,775	54,775
1009 Extra Help-Oper	60			
1010 Cafeteria Plans (Non-PERS)		76,045	174,475	174,475
1011 Salary Savings				
1018 Taxable Meal Reimbursements	972	851	950	950
1300 P.E.R.S.	741,553	681,045	800,666	800,666
1301 F.I.C.A.	230,393	236,409	288,661	288,661
1303 Other - Post Employment Benefits	386,647	356,655	282,689	242,592
1304 Other - Post Emplmnt Charges (Up Front)				260,700
1310 Employee Group Ins	504,551	517,231	652,210	652,210
1315 Workers Comp Insurance	4,580	(2)	15,407	15,407
1325 401 (k) Employer Match	3,069	2,792	5,250	5,250
Total Salaries & Benefits	\$ 5,150,232	\$ 5,123,514	\$ 6,074,168	\$ 6,344,771
Services & Supplies				
2051 Communications - Telephone	\$ 88,533	\$ 89,894	\$ 102,714	\$ 102,714
2052 Mobile Communication Devices	3,056	7,164	6,600	6,600
2290 Maintenance - Equipment	33,903	31,473	50,385	50,385
2291 Maintenance - Computer Equip	10,782	14,489	109,453	109,453
2292 Maintenance - Software	285,307	295,234	230,934	230,934
2439 Membership/Dues	2,476	2,661	4,200	4,200
2461 Dept Cash Shortage		93		

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2481 PC Acquisition	2,330	3,181	47,500	47,500
2511 Printing	53,151	40,201	67,200	67,200
2522 Other Supplies	19,612	23,815	38,633	38,633
2523 Office Supplies & Exp	45,020	41,843	48,250	48,250
2524 Postage	233,312	210,592	248,665	248,665
2555 Prof/Spec Svcs - Purchased	190,949	118,137	393,769	393,769
2701 Publications & Legal Notices	5,625	7,186	10,500	10,500
2709 Countywide System Charges	5,490	14,615	40,440	40,440
2710 Rents & Leases - Equipment	107			
2727 Rents & Leases - Bldgs & Impr	70,203	70,700	89,585	89,585
2770 Fuels & Lubricants	766	840	1,200	1,200
2831 Precinct Costs	179,302	343,437	377,650	377,650
2832 Election Outreach Costs	2,377	1,080	7,500	7,500
2833 Voter Registration Supplies	10,709	1,907	5,000	5,000
2834 Election Supplies	4,958	19,010	25,000	25,000
2835 Ballot Printing & Materials	303,247	355,497	377,500	477,500
2840 Special Dept Expense	1,475	1,320	3,250	3,250
2844 Training	6,490	2,150	31,150	31,150
2860 Library Materials	8,360	9,845	9,700	9,700
2931 Travel & Transportation	3,062	1,621	13,500	13,500
2932 Mileage	1,258	1,907	4,100	4,100
2933 Lodging	1,926	2,266	8,250	8,250
2941 County Vehicle Mileage	10,461	9,947	19,500	19,500
2964 Meals/Food Purchases	1,091	835	3,900	3,900
2965 Utilities	9,358	9,437	10,070	10,070
Total Services & Supplies	\$ 1,594,696	\$ 1,732,377	\$ 2,386,098	\$ 2,486,098
Capital Assets				
4451 Equipment	\$	\$	\$ 110,750	\$ 120,750
Total Capital Assets	\$	\$	\$ 110,750	\$ 120,750
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 13,160	\$ 13,495	\$ 26,540	\$ 26,540
5552 I/T - MIS Services	186,540	176,599	187,616	187,616
5556 I/T - Professional Services	4,864	36,902	29,519	29,519
5880 I/T-Public Safety Svcs	7,192	10,161	10,800	10,800
Total Intrafund Transfers Out	\$ 211,756	\$ 237,157	\$ 254,475	\$ 254,475
Intrafund Transfers In				
5004 I/T - Road Fund	\$ (250)	\$ (400)	\$	\$
5008 I/T - County Office Bldg Fund	(150)			
Total Intrafund Transfers In	\$ (400)	\$ (400)	\$	\$
Total Expenditures / Appropriations	\$ 6,956,284	\$ 7,092,648	\$ 8,825,491	\$ 9,206,094
Net Cost	\$ 1,281,688	\$ (996,448)	\$ 2,278,320	\$ 2,238,223

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8112 DPW Administrative Services	\$ 781	\$	\$ 6,000	\$ 6,000
8120 Legal Services - Insurance	1,017,975	967,068	1,000,000	1,000,000
8122 Legal Services	313,175	240,400	120,000	120,000
8212 Other General Reimbursement	548	3,488		
8269 Planning - At Cost Projects Fees	69,666	84,179	25,000	25,000
Total Charges for Services	\$ 1,402,145	\$ 1,295,135	\$ 1,151,000	\$ 1,151,000
Miscellaneous Revenues				
8753 Other Sales	\$	\$ 3,080	\$ 3,000	\$ 3,000
8764 Miscellaneous Revenues	5,946	51,787		
Total Miscellaneous Revenues	\$ 5,946	\$ 54,867	\$ 3,000	\$ 3,000
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 15,000	\$ 15,000
Total Other Financing Sources	\$	\$	\$ 15,000	\$ 15,000
Total Revenue	\$ 1,408,091	\$ 1,350,002	\$ 1,169,000	\$ 1,169,000
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 137	\$ 129,653	\$	\$
1002 Salaries and Wages	2,539,816	2,313,244	2,463,448	2,481,594
1003 Extra Help	9,619	5,909	63,740	63,740
1005 Overtime & Call Back		603		
1010 Cafeteria Plans (Non-PERS)		24,492	50,877	52,276
1018 Taxable Meal Reimbursements		25		
1300 P.E.R.S.	639,316	589,012	701,341	705,116
1301 F.I.C.A.	149,504	145,343	153,756	155,144
1303 Other - Post Employment Benefits	160,749	146,771	111,056	97,470
1304 Other - Post Emplmnt Charges (Up Front)			37,240	55,860
1310 Employee Group Ins	250,574	247,809	297,775	304,275
1315 Workers Comp Insurance	3,294			22
1325 401 (k) Employer Match	9,526	10,594	16,500	16,875
Total Salaries & Benefits	\$ 3,762,535	\$ 3,613,455	\$ 3,895,733	\$ 3,932,372
Services & Supplies				
2051 Communications - Telephone	\$ 18,886	\$ 19,408	\$ 22,000	\$ 22,000
2052 Mobile Communication Devices	849	741	700	700
2257 Witness Fees		825		
2290 Maintenance - Equipment	663	675	700	700
2431 Professional Dues			5,000	5,000
2439 Membership/Dues	5,650	5,780	7,000	7,000
2456 Misc Expense		435		
2481 PC Acquisition		5,307	15,000	15,000
2511 Printing	12,929	16,242	15,000	15,000
2521 Operating Supplies			6,455	6,455
2522 Other Supplies	566	887	1,000	1,000
2523 Office Supplies & Exp	7,502	9,275	9,000	9,000
2524 Postage	1,282	1,529	1,500	1,500
2555 Prof/Spec Svcs - Purchased	117,248	84,806	238,462	238,462
2556 Prof/Spec Svcs - County	13,808	14,049	15,274	15,274
2709 Countywide System Charges	2,257	5,866	5,194	5,194
2710 Rents & Leases - Equipment	893	749	1,000	1,000
2840 Special Dept Expense	17,528	26,144	33,557	33,557
2844 Training	3,119	5,880	14,000	14,000
2860 Library Materials	30,026	31,426	30,000	30,000
2931 Travel & Transportation	1,435	1,316	3,000	3,000
2932 Mileage	1,976	2,282	3,000	3,000
2933 Lodging	656	2,372		
2941 County Vehicle Mileage	3,712	2,858	1,700	1,700
2964 Meals/Food Purchases	15	40		
Total Services & Supplies	\$ 241,000	\$ 238,892	\$ 428,542	\$ 428,542
Other Charges				

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3929 Judgments and Damages - non-reportable	\$	\$	696	\$
3932 Non-Tort Litigation			38,257	
Total Other Charges	\$	\$	38,953	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$	305	\$	1,511
5405 I/T Maintenance - Bldgs & Improvements				1,000
5552 I/T - MIS Services		74,627		69,871
Total Intrafund Transfers Out	\$	74,932	\$	70,871
Intrafund Transfers In				
5002 I/T - County General Fund	\$	(974,336)	\$	(965,036)
5008 I/T - County Office Bldg Fund		(85,232)		(138,661)
Total Intrafund Transfers In	\$	(1,059,568)	\$	(1,103,697)
Total Expenditures / Appropriations	\$	3,018,899	\$	2,858,313
Net Cost	\$	1,610,808	\$	1,508,311
				\$
				2,120,955
				\$
				2,157,594

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6156 Sales & Use Taxes	\$ 89,947	\$ 61,718	\$ 65,000	\$ 65,000
Total Taxes	\$ 89,947	\$ 61,718	\$ 65,000	\$ 65,000
Charges for Services				
8212 Other General Reimbursement	\$ 33,526	\$ 25,547	\$ 190,000	\$ 190,000
8215 Administrative Support Services	100,583	109,997	112,243	112,243
8269 Planning - At Cost Projects Fees	18,962	28,959	25,000	25,000
Total Charges for Services	\$ 153,071	\$ 164,503	\$ 327,243	\$ 327,243
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 1,640	\$	\$	\$
Total Miscellaneous Revenues	\$ 1,640	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 15,502	\$ 14,969	\$ 155,241	\$ 155,241
8954 Operating Transfers In			20,000	20,000
Total Other Financing Sources	\$ 15,502	\$ 14,969	\$ 175,241	\$ 175,241
Total Revenue	\$ 260,160	\$ 241,190	\$ 567,484	\$ 567,484
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 63,444	\$ 139,752	\$	\$
1002 Salaries and Wages	2,550,341	2,473,860	2,709,727	2,709,727
1003 Extra Help		8,721	15,000	15,000
1005 Overtime & Call Back	14,403	9,667	20,000	20,000
1010 Cafeteria Plans (Non-PERS)		30,640	65,781	65,781
1011 Salary Savings			(44,821)	(44,821)
1018 Taxable Meal Reimbursements	263	233	250	250
1300 P.E.R.S.	628,586	615,559	744,145	744,145
1301 F.I.C.A.	174,420	174,468	178,241	178,241
1303 Other - Post Employment Benefits	190,083	178,261	141,344	121,296
1304 Other - Post Emplmnt Charges (Up Front)		204,820		
1310 Employee Group Ins	225,864	266,754	303,948	303,948
1315 Workers Comp Insurance	3,286		6,584	6,584
1325 401 (k) Employer Match	14,457	12,497	21,750	21,750
Total Salaries & Benefits	\$ 3,865,147	\$ 4,115,232	\$ 4,161,949	\$ 4,141,901
Services & Supplies				
2051 Communications - Telephone	\$ 36,923	\$ 38,446	\$ 42,000	\$ 42,000
2052 Mobile Communication Devices	4,585	4,013	5,800	5,800
2068 Food		289		
2085 Household Expense	9			
2086 Refuse Disposal		138		
2290 Maintenance - Equipment		425		
2292 Maintenance - Software	1,086	2,691	1,200	1,200
2439 Membership/Dues	354	1,646	1,000	1,000
2481 PC Acquisition	25,222	8,868	20,000	20,000
2511 Printing	26,818	32,886	29,000	29,000
2522 Other Supplies	915	290	500	500
2523 Office Supplies & Exp	12,150	12,839	15,000	15,000
2524 Postage	488	671	959	959
2550 Administration	183,394			
2555 Prof/Spec Svcs - Purchased	205,704	136,743	259,769	259,769
2556 Prof/Spec Svcs - County	10,808	194,017	240,000	240,000
2701 Publications & Legal Notices	724	1,963	1,000	1,000
2709 Countywide System Charges	3,999	9,461	12,345	12,345
2727 Rents & Leases - Bldgs & Impr	(1)			
2838 Special Dept Expense-1099 Reportable	757	1,154		
2840 Special Dept Expense	671	7,951	100,000	100,000
2844 Training	1,944	5,786	10,000	10,000
2931 Travel & Transportation	1,260	4,411	2,000	2,000
2932 Mileage	4	35	1,000	1,000
2933 Lodging	2,659	3,496	2,200	2,200

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	9,066	12,138	15,168	15,168
2964 Meals/Food Purchases	2,683	3,760	2,500	2,500
Total Services & Supplies	\$ 532,222	\$ 484,117	\$ 761,441	\$ 761,441
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,882	\$ 16,325	\$ 5,600	\$ 5,600
5550 I/T - Administration		4,041		
5552 I/T - MIS Services	84,836	83,172	83,097	83,097
5556 I/T - Professional Services	4,921	3,984	41,244	41,244
5965 I/T Utilities		1,592	1,700	1,700
Total Intrafund Transfers Out	\$ 91,639	\$ 109,114	\$ 131,641	\$ 131,641
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (92,060)	\$ (90,972)	\$ (75,380)	\$ (150,407)
5010 I/T - Fire Protection Fund	(49,665)	(59,773)	(51,081)	(51,081)
Total Intrafund Transfers In	\$ (141,725)	\$ (150,745)	\$ (126,461)	\$ (201,488)
Total Expenditures / Appropriations	\$ 4,347,283	\$ 4,557,718	\$ 4,928,570	\$ 4,833,495
Net Cost	\$ 4,087,123	\$ 4,316,528	\$ 4,361,086	\$ 4,266,011

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures / Appropriations	\$ 1,484,091	\$ 1,545,762	\$ 1,622,558	\$ 2,234,845
Net Cost	\$ 1,484,091	\$ 1,544,299	\$ 1,608,558	\$ 2,220,845

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8127 AAB Processing Fee	\$	\$ 61,745	\$	\$
8215 Administrative Support Services		500		
8218 Forms and Photocopies	22		100	100
8261 Other Multi Dept Applications	3,833	7,478	97,627	97,627
Total Charges for Services	\$ 3,855	\$ 69,723	\$ 97,727	\$ 97,727
Total Revenue	\$ 3,855	\$ 69,723	\$ 97,727	\$ 97,727
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 316,862	\$ 318,013	\$ 353,562	\$ 353,562
1010 Cafeteria Plans (Non-PERS)		7,696	16,091	16,091
1300 P.E.R.S.	80,426	85,577	105,379	105,379
1301 F.I.C.A.	23,811	24,507	28,278	28,278
1303 Other - Post Employment Benefits	38,118	38,308	30,288	25,992
1310 Employee Group Ins	44,255	45,708	47,728	47,728
1315 Workers Comp Insurance	231		182	182
1325 401 (k) Employer Match	1,992	1,988	1,500	1,500
Total Salaries & Benefits	\$ 505,695	\$ 521,797	\$ 583,008	\$ 578,712
Services & Supplies				
2050 Communications - Radio	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
2051 Communications - Telephone	7,553	8,287	8,500	8,500
2290 Maintenance - Equipment	1,995		500	500
2291 Maintenance - Computer Equip			500	500
2439 Membership/Dues	374	559	550	550
2481 PC Acquisition	4,152	4,068		
2511 Printing	11,665	9,212	14,000	14,000
2522 Other Supplies			300	300
2523 Office Supplies & Exp	1,291	1,802	2,000	2,000
2524 Postage	3,193	3,262	5,000	5,000
2554 Commissioner's Fees	7,000	5,900	7,000	7,000
2555 Prof/Spec Svcs - Purchased	63,850	45,989	98,400	98,400
2556 Prof/Spec Svcs - County	28,749	35,939	79,403	79,403
2701 Publications & Legal Notices	9,537	9,609	12,500	12,500
2709 Countywide System Charges	699	1,514	7,654	7,654
2840 Special Dept Expense	500		2,480	2,480
2931 Travel & Transportation			1,000	1,000
2932 Mileage	804	1,009	1,000	1,000
2933 Lodging	157	266		
2941 County Vehicle Mileage	75	74	100	100
2964 Meals/Food Purchases	679	142	1,000	1,000
Total Services & Supplies	\$ 187,273	\$ 172,632	\$ 286,887	\$ 286,887
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 110	\$	\$	\$
5552 I/T - MIS Services	29,768	17,800	28,758	28,758
Total Intrafund Transfers Out	\$ 29,878	\$ 17,800	\$ 28,758	\$ 28,758
Total Expenditures / Appropriations	\$ 722,846	\$ 712,229	\$ 898,653	\$ 894,357
Net Cost	\$ 718,991	\$ 642,506	\$ 800,926	\$ 796,630

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$ 110,756	\$ 114,044	\$ 56,600	\$ 15,385
Total Intergovernmental Revenue	\$ 110,756	\$ 114,044	\$ 56,600	\$ 15,385
Charges for Services				
8212 Other General Reimbursement	\$ 6,590	\$ 11,295	\$ 46,915	\$ 46,915
Total Charges for Services	\$ 6,590	\$ 11,295	\$ 46,915	\$ 46,915
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 16,884	\$ 3,565	\$ 7,500	\$ 7,500
Total Miscellaneous Revenues	\$ 16,884	\$ 3,565	\$ 7,500	\$ 7,500
Other Financing Sources				
8780 Contributions from Other Funds	\$ 198,860	\$ 185,000	\$ 185,000	\$ 193,972
Total Other Financing Sources	\$ 198,860	\$ 185,000	\$ 185,000	\$ 193,972
Total Revenue	\$ 333,090	\$ 313,904	\$ 296,015	\$ 263,772
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 260,051	\$ 252,902	\$ 376,947	\$ 378,721
1003 Extra Help	11,856	23,198	12,480	23,712
1005 Overtime & Call Back	353	44		
1010 Cafeteria Plans (Non-PERS)		2,992	7,698	7,698
1011 Salary Savings			(2,119)	(2,119)
1018 Taxable Meal Reimbursements		30		
1300 P.E.R.S.	61,717	62,366	90,125	90,600
1301 F.I.C.A.	19,626	19,078	27,476	27,803
1303 Other - Post Employment Benefits	22,616	22,061	20,192	17,328
1310 Employee Group Ins	27,852	31,019	47,920	48,189
1315 Workers Comp Insurance	329		652	652
Total Salaries & Benefits	\$ 404,400	\$ 413,690	\$ 581,371	\$ 592,584
Services & Supplies				
2051 Communications - Telephone	\$ 16,394	\$ 15,409	\$ 14,100	\$ 14,558
2052 Mobile Communication Devices	1,875	2,873	2,000	2,000
2068 Food		62		
2290 Maintenance - Equipment		7		
2439 Membership/Dues	32,923	32,156	31,200	31,200
2481 PC Acquisition	3,268	2,614		
2511 Printing	22,200	27,428	22,500	22,500
2522 Other Supplies	476	260		
2523 Office Supplies & Exp	4,851	2,491	5,000	5,675
2524 Postage	8,282	9,567	10,059	10,059
2550 Administration	314			
2555 Prof/Spec Svcs - Purchased	377,555	391,477	418,000	426,972
2556 Prof/Spec Svcs - County	363	865	911	911
2701 Publications & Legal Notices	149	89		
2709 Countywide System Charges	404	933	814	814
2727 Rents & Leases - Bldgs & Impr	127	989		
2788 Promotional Projects	1,682	38,157	42,038	42,038
2838 Special Dept Expense-1099 Reportable	5,097	5,000		
2840 Special Dept Expense	36,374	19,996	108,960	108,960
2844 Training		1,687	1,000	3,045
2860 Library Materials	36			
2931 Travel & Transportation	3,683	971	1,000	1,500
2932 Mileage	47	225		
2933 Lodging		1,460		
2941 County Vehicle Mileage	2,352	1,321	2,000	2,062
2964 Meals/Food Purchases	1,310	420	2,000	2,000
Total Services & Supplies	\$ 519,762	\$ 556,457	\$ 661,582	\$ 674,294
Capital Assets				
4451 Equipment	\$	\$	\$	\$
Total Capital Assets	\$	\$	\$	\$
Intrafund Transfers Out				

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5404 I/T Maintenance - Services	\$ 36,570	\$ 42,883	\$ 26,802	\$ 26,802
5550 I/T - Administration	17,411	22,115	20,900	22,022
5552 I/T - MIS Services	16,701	18,931	19,840	19,840
5556 I/T - Professional Services	566	1,479		
5965 I/T Utilities	12,682	15,207	13,000	13,000
Total Intrafund Transfers Out	\$ 83,930	\$ 100,615	\$ 80,542	\$ 81,664
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
5004 I/T - Road Fund		(5,000)		
5026 I/T - Advertising & Promotion Fund		(130,000)	(170,000)	(226,600)
Total Intrafund Transfers In	\$ (50,000)	\$ (185,000)	\$ (220,000)	\$ (276,600)
Total Expenditures / Appropriations	\$ 958,092	\$ 885,762	\$ 1,103,495	\$ 1,071,942
Net Cost	\$ 625,002	\$ 571,858	\$ 807,480	\$ 808,170

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 2,000	\$ 2,000
Total Other Financing Sources	\$	\$	\$ 2,000	\$ 2,000
Total Revenue	\$	\$	\$ 2,000	\$ 2,000
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 183,063	\$ 194,296	\$ 193,066	\$ 193,066
1005 Overtime & Call Back	4	134		
1010 Cafeteria Plans (Non-PERS)		4,144	7,696	7,696
1011 Salary Savings			(3,165)	(3,165)
1300 P.E.R.S.	46,191	51,010	57,534	57,534
1301 F.I.C.A.	13,832	15,011	15,358	15,358
1303 Other - Post Employment Benefits	22,105	22,077	15,144	12,997
1310 Employee Group Ins	22,364	25,240	26,507	26,507
1315 Workers Comp Insurance	157		322	322
1325 401 (k) Employer Match	357	752	750	750
Total Salaries & Benefits	\$ 288,073	\$ 312,664	\$ 313,212	\$ 311,065
Services & Supplies				
2051 Communications - Telephone	\$ 6,078	\$ 17,416	\$ 8,000	\$ 8,000
2052 Mobile Communication Devices	323	(1)		
2068 Food		172		
2439 Membership/Dues	399	692	8,373	8,373
2481 PC Acquisition	1,647	107	2,000	2,000
2511 Printing	2,680	9,680	8,500	8,500
2522 Other Supplies	171	13,326	1,000	1,000
2523 Office Supplies & Exp	1,731	3,180	3,000	3,000
2524 Postage	19	45	609	609
2534 Operating Materials		14		
2550 Administration	14,313	17,134	15,000	15,000
2555 Prof/Spec Svcs - Purchased			10,000	10,000
2556 Prof/Spec Svcs - County			300	300
2709 Countywide System Charges	297	842	743	743
2840 Special Dept Expense	604		2,000	14,000
2842 Tuition Reimbursement	10,905	15,804	20,000	20,000
2844 Training	61,094	105,671	146,840	157,157
2860 Library Materials	1,062	2,537	3,500	3,500
2931 Travel & Transportation			500	500
2932 Mileage		87	200	200
2941 County Vehicle Mileage	88		200	200
Total Services & Supplies	\$ 101,411	\$ 186,706	\$ 230,765	\$ 253,082
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 2,538	\$ 6,689	\$ 2,531	\$ 2,531
5405 I/T Maintenance - Bldgs & Improvements			500	500
5550 I/T - Administration	5,188	10,852	8,000	8,000
5552 I/T - MIS Services	15,458	15,501	16,102	16,102
5556 I/T - Professional Services			300	75,327
5965 I/T Utilities		628		
Total Intrafund Transfers Out	\$ 23,184	\$ 33,670	\$ 27,433	\$ 102,460
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (109,700)	\$ (109,250)	\$ (108,800)	\$ (108,800)
Total Intrafund Transfers In	\$ (109,700)	\$ (109,250)	\$ (108,800)	\$ (108,800)
Total Expenditures / Appropriations	\$ 302,968	\$ 423,790	\$ 462,610	\$ 557,807
Net Cost	\$ 302,968	\$ 423,790	\$ 460,610	\$ 555,807

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 900	\$ 2,400	\$ 900	\$ 900
Total Licenses, Permits & Franchises	\$ 900	\$ 2,400	\$ 900	\$ 900
Intergovernmental Revenue				
7146 Federal - Disaster Relief	\$ 7	\$	\$	\$
7250 Federal Aid Disaster Admin	377,376	195,225	190,444	197,759
7292 Aid from Other Governmental Agencies	13,654	13,743	13,743	13,743
7424 State Aid - Public Safety Services	129,477	135,049	137,362	145,322
7495 Fed Homeland Security Grant	557,914	737,067	4,100	1,021,561
Total Intergovernmental Revenue	\$ 1,078,428	\$ 1,081,084	\$ 345,649	\$ 1,378,385
Charges for Services				
8212 Other General Reimbursement	\$ 870	\$ 10,561	\$	\$
8219 Casino - Sales Tax In Lieu	932	530		
Total Charges for Services	\$ 1,802	\$ 11,091	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 239	\$ 1,200	\$ 1,200
Total Other Financing Sources	\$	\$ 239	\$ 1,200	\$ 1,200
Total Revenue	\$ 1,081,130	\$ 1,094,814	\$ 347,749	\$ 1,380,485
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 416	\$ 34,204	\$	\$
1002 Salaries and Wages	681,987	665,525	736,709	379,798
1003 Extra Help	1,142		1,000	1,000
1005 Overtime & Call Back	1,625	9,196	5,000	9,315
1010 Cafeteria Plans (Non-PERS)		10,220	20,667	11,569
1011 Salary Savings			(4,628)	(2,387)
1018 Taxable Meal Reimbursements	74	51	150	150
1300 P.E.R.S.	163,328	160,925	187,781	91,980
1301 F.I.C.A.	50,351	50,186	56,474	28,474
1303 Other - Post Employment Benefits	56,965	54,752	40,384	17,328
1304 Other - Post Emplmnt Charges (Up Front)		74,480		
1310 Employee Group Ins	76,424	92,324	110,673	42,929
1315 Workers Comp Insurance	1,005		2,043	1,089
1325 401 (k) Employer Match	3,750	3,542	4,500	1,500
Total Salaries & Benefits	\$ 1,037,067	\$ 1,155,405	\$ 1,160,753	\$ 582,745
Services & Supplies				
2050 Communications - Radio	\$ 18,120	\$ 22,599	\$ 17,940	\$ 20,940
2051 Communications - Telephone	27,529	26,698	30,700	29,190
2052 Mobile Communication Devices	8,040	8,791	17,460	15,454
2068 Food		53		
2140 Gen Liability Ins			2,828	2,828
2290 Maintenance - Equipment	1,833	397	1,800	1,800
2439 Membership/Dues	60	219	400	400
2481 PC Acquisition	1,771	2,969	1,200	1,200
2511 Printing	5,792	6,452	12,000	9,708
2522 Other Supplies	716	1,592	4,029	3,229
2523 Office Supplies & Exp	1,945	4,548	4,400	15,751
2524 Postage	3,215	3,349	3,621	2,941
2534 Operating Materials		1,413		
2550 Administration	627			
2555 Prof/Spec Svcs - Purchased	54,446	46,411	13,000	124,819
2556 Prof/Spec Svcs - County		9,331		
2701 Publications & Legal Notices		260		
2709 Countywide System Charges	644	2,364	3,488	3,488
2710 Rents & Leases - Equipment		1,864		
2770 Fuels & Lubricants	67			
2840 Special Dept Expense	258,027	203,557	28,000	317,712
2841 Golden Sierra IR/OJT		4,871		
2844 Training	2,855	6,563	1,000	8,060

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2853 Safety Clothing - Other Agency			300	300
2931 Travel & Transportation		20	3,000	2,100
2932 Mileage	383	162	100	
2933 Lodging	1,615			
2941 County Vehicle Mileage	21,963	21,063	24,000	24,000
2964 Meals/Food Purchases	471	2,298	3,000	2,700
Total Services & Supplies	\$ 410,119	\$ 377,844	\$ 172,266	\$ 586,620
Capital Assets				
4451 Equipment	\$	\$ 6,496	\$	\$
Total Capital Assets	\$	\$ 6,496	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 455,656	\$ 499,390	\$	\$ 667,082
Total Other Financing Uses	\$ 455,656	\$ 499,390	\$	\$ 667,082
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 21,808	\$ 55,785	\$ 62,022	\$ 62,022
5404 I/T Maintenance - Services	3,994	25,784	8,532	8,532
5550 I/T - Administration	52,057	46,236	32,867	88,034
5552 I/T - MIS Services	28,704	26,842	29,850	19,614
5840 I/T Special Dept Expense	1,500	1,500	7,000	7,000
5965 I/T Utilities	16,492	18,033	18,000	18,000
Total Intrafund Transfers Out	\$ 124,555	\$ 174,180	\$ 158,271	\$ 203,202
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (159,836)	\$ (184,581)	\$	\$ (144,378)
5010 I/T - Fire Protection Fund	(46,000)	(46,000)	(46,000)	(46,000)
Total Intrafund Transfers In	\$ (205,836)	\$ (230,581)	\$ (46,000)	\$ (190,378)
Total Expenditures / Appropriations	\$ 1,821,561	\$ 1,982,734	\$ 1,445,290	\$ 1,849,271
Net Cost	\$ 740,431	\$ 887,920	\$ 1,097,541	\$ 468,786

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7326 Federal - Other	\$	\$	\$ 200,000	\$ 200,000
Total Intergovernmental Revenue	\$	\$	\$ 200,000	\$ 200,000
Total Revenue	\$	\$	\$ 200,000	\$ 200,000
Expenditures / Appropriations				
Salaries & Benefits				
1003 Extra Help	\$	\$	\$ 50,000	\$ 50,000
1005 Overtime & Call Back			25,000	25,000
Total Salaries & Benefits	\$	\$	\$ 75,000	\$ 75,000
Services & Supplies				
2052 Mobile Communication Devices	\$	\$	\$ 5,000	\$ 5,000
2534 Operating Materials			20,000	20,000
2555 Prof/Spec Svcs - Purchased			50,000	50,000
2840 Special Dept Expense			50,000	50,000
Total Services & Supplies	\$	\$	\$ 125,000	\$ 125,000
Total Expenditures / Appropriations	\$	\$	\$ 200,000	\$ 200,000
Net Cost	\$	\$	\$	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 1,266,514	\$ 1,283,025	\$ 1,298,585	\$ 1,315,100
6106 Railroad Unitary Property Taxes	1,432	1,180	600	600
6107 Unitary & Op Non-Unitary Property Taxes	42,058	40,854	41,040	41,040
6108 Property Tax Impounds		(283)		
6111 Current Unsecured Property Taxes	31,070	33,287	32,673	33,287
6123 RDA Pass-Throughs				13,500
6126 Prop Tx ABX1_26 Residual Distr	7,877	46,546	4,000	4,000
6127 Prop Tx ABX1_26 RPTTF Distr		7,062		
6128 Prop Tx ABX1_26 Asset Distr		13,074		
6132 Delinquent Secured Property Taxes	(3,786)	(1,872)		
6140 Delinquent Unsecured Property Taxes	727	639		
6160 Timber Tax	626	439	400	400
6171 Current Supplemental Property Taxes	8,356	12,910	8,000	10,000
6196 Delinquent Supplemental Property Taxes	65	(212)		
Total Taxes	\$ 1,354,939	\$ 1,436,649	\$ 1,385,298	\$ 1,417,927
Rev from Use of Money & Property				
6950 Interest	\$ 52,671	\$ 50,547	\$ 43,000	\$ 43,000
6957 R&T Code Section 5151 Interest Refunded		(2,178)		
6970 Investment Income	(13,000)	(31,000)		
Total Rev from Use of Money & Property	\$ 39,671	\$ 17,369	\$ 43,000	\$ 43,000
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 17,288	\$ 17,288	\$ 15,000	\$
7205 Homeowners Property Tax Relief	14,599	14,370	14,000	14,000
7229 State Response Reimbursement		10,101	10,000	10,000
7232 State Aid - Other	9,500			
7326 Federal - Other		17,109		
7424 State Aid - Public Safety Services	275,140	286,979	291,000	308,809
Total Intergovernmental Revenue	\$ 316,527	\$ 345,847	\$ 330,000	\$ 332,809
Charges for Services				
8197 Fire Services	\$ 39,565	\$ 18,319	\$ 30,480	\$ 30,480
8212 Other General Reimbursement	2,281	5,994	10,000	10,000
8243 Plan Check Fees	36,866	23,017	30,000	30,000
8269 Planning - At Cost Projects Fees	661	731	5,000	5,000
Total Charges for Services	\$ 79,373	\$ 48,061	\$ 75,480	\$ 75,480
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 6,191	\$	\$	\$
8779 Contributions from General Fund	1,098,010	1,098,010	1,053,000	1,053,000
8780 Contributions from Other Funds	8,438	16,490	337,010	372,360
8954 Operating Transfers In	24,640	1,326		10,782
Total Other Financing Sources	\$ 1,137,279	\$ 1,115,826	\$ 1,390,010	\$ 1,436,142
Total Revenue	\$ 2,927,789	\$ 2,963,752	\$ 3,223,788	\$ 3,305,358
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$ 21	\$	\$ 383	\$ 383
Total Salaries & Benefits	\$ 21	\$	\$ 383	\$ 383
Services & Supplies				
2020 Clothes & Personal Supplies	\$	\$ 207	\$	\$
2050 Communications - Radio	4,771	7,832	4,400	4,400
2051 Communications - Telephone	2,808	2,744	6,000	6,000
2052 Mobile Communication Devices	4,107	2,337	5,000	5,000
2068 Food		808		
2085 Household Expense	409	2,437	3,000	3,000
2086 Refuse Disposal	630	772	1,000	1,000
2130 Insurance	15,944	15,771	22,000	22,000
2140 Gen Liability Ins			13,738	13,738
2271 Parts Installed	17,014	4,380		
2273 Parts	26,193	44,328	35,000	43,788
2274 Delivery & Freight Charges		32		

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2277 Auto - Towing	375			
2290 Maintenance - Equipment	21,277	47,288	45,000	50,000
2292 Maintenance - Software			900	900
2405 Materials - Bldgs & Impr	5,615	5,490	4,000	4,000
2422 Medical, Dental & Lab Supp	1,282	1,318	1,500	1,500
2439 Membership/Dues	2,154	1,487	1,500	1,500
2456 Misc Expense	552	1,224	600	600
2481 PC Acquisition	972	2,065	4,500	4,500
2511 Printing	862	680	900	900
2522 Other Supplies	993	1,825	2,000	2,000
2523 Office Supplies & Exp	1,629	2,948	2,000	2,000
2524 Postage	46	159	200	200
2528 Services	739		900	900
2534 Operating Materials	39,534	46,783	30,000	73,741
2551 Prof/Svcs Purchased-CDF Fire Services	2,032,341	2,095,444	2,522,636	2,522,636
2555 Prof/Spec Svcs - Purchased	28,260	39,285	38,000	38,000
2556 Prof/Spec Svcs - County				24,000
2701 Publications & Legal Notices	1,173	111	1,555	1,555
2709 Countywide System Charges	1,053	1,176	2,915	2,915
2710 Rents & Leases - Equipment	524	795	500	500
2770 Fuels & Lubricants	24,773	31,652	30,000	30,000
2838 Special Dept Expense-1099 Reportable	9,325	6,588	10,000	10,000
2840 Special Dept Expense	10,800	5,515	29,000	29,000
2844 Training	4,457	1,843	8,000	8,000
2853 Safety Clothing - Other Agency	28,104	22,455	19,000	19,000
2941 County Vehicle Mileage	5,350	470		
2955 Prof & Spec Serv & Med	9,538	3,051	10,000	10,000
2964 Meals/Food Purchases	454	2,500		
2965 Utilities	5,459	6,037	8,000	8,000
Total Services & Supplies	\$ 2,309,517	\$ 2,409,837	\$ 2,863,744	\$ 2,945,273
Capital Assets				
4451 Equipment	\$ 7,060	\$	\$ 541,350	\$ 502,132
Total Capital Assets	\$ 7,060	\$	\$ 541,350	\$ 502,132
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$	\$	\$ 100,000
Total Other Financing Uses	\$	\$	\$	\$ 100,000
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 2,925	\$ 4,634	\$ 5,000	\$ 5,000
5550 I/T - Administration	95,665	105,773	97,081	97,081
5552 I/T - MIS Services	6,581	6,366	6,613	6,613
Total Intrafund Transfers Out	\$ 105,171	\$ 116,773	\$ 108,694	\$ 108,694
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (30,000)
5004 I/T - Road Fund	(40,703)	(48,373)	(52,410)	(52,410)
Total Intrafund Transfers In	\$ (46,703)	\$ (54,373)	\$ (58,410)	\$ (82,410)
Total Expenditures / Appropriations	\$ 2,375,066	\$ 2,472,237	\$ 3,455,761	\$ 3,574,072
Net Cost	\$ (552,723)	\$ (491,515)	\$ 231,973	\$ 268,714

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8116 NSF & Misc Fees	18			
8122 Legal Services	1,332	(666)		
8212 Other General Reimbursement	1,976	9,041		
8215 Administrative Support Services	332,617	260,957	284,633	354,211
8269 Planning - At Cost Projects Fees	4,574	40,957		
8282 Interfund Revenue		17,205		
8328 Self Insurance Proceeds			3,568,107	3,568,107
8761 Insurance Refunds	24,807	23,157	50,000	50,000
8771 Subrogation Recovery			200,000	200,000
Total Operating Revenues	\$ 365,324	\$ 350,651	\$ 4,102,740	\$ 4,172,318
Operating Expenses				
1001 Employee Paid Sick Leave	190,658	14,476		
1002 Salaries and Wages	691,781	689,866	702,021	702,021
1004 Accr Compensated Leave	54,031	2,619		
1010 Cafeteria Plans (Non-PERS)		8,667	16,096	16,096
1011 Salary Savings			(9,217)	(9,217)
1300 P.E.R.S.	176,974	181,775	212,032	212,032
1301 F.I.C.A.	47,134	48,222	48,953	48,953
1303 Other - Post Employment Benefits	52,801	51,405	35,336	30,324
1310 Employee Group Ins	86,176	90,363	109,314	109,314
1315 Workers Comp Insurance	913		1,532	1,532
1325 401 (k) Employer Match	5,008	5,305	5,250	5,250
2051 Communications - Telephone	10,059	9,747	11,640	11,640
2052 Mobile Communication Devices	2,019	1,952	3,000	3,000
2086 Refuse Disposal	63			
2130 Insurance	527,900	509,989	608,000	608,000
2140 Gen Liability Ins			6,577	6,577
2145 Fire Package Ins	364,736	413,189	515,000	515,000
2257 Witness Fees	3,157	1,100		
2258 Defense Experts	25,023		25,023	25,023
2290 Maintenance - Equipment	1,599	1,620	1,599	1,599
2310 Employee Benefits Systems	34,000	39,050	40,000	40,000
2404 Maintenance Services	16,424	19,946	16,424	16,424
2439 Membership/Dues	1,151	940	1,000	1,000
2481 PC Acquisition	3,210	1,269	4,000	4,000
2511 Printing	4,754	3,552	5,000	5,000
2522 Other Supplies	4,309	632		
2523 Office Supplies & Exp	160	339	2,000	2,000
2524 Postage	1,176	1,161	2,000	2,000
2543 Investigators	7,522	2,723	25,000	25,000
2550 Administration	42,735	44,257	45,000	45,000
2555 Prof/Spec Svcs - Purchased	166,880	210,910	279,889	279,889
2556 Prof/Spec Svcs - County	1,051,699	999,697	1,155,800	1,155,800
2561 Legal Services	2,848		10,000	10,000
2701 Publications & Legal Notices	666	739	700	700
2709 Countywide System Charges	1,064	2,587	3,844	3,844
2838 Special Dept Expense-1099 Reportable		250		
2840 Special Dept Expense	319	763		
2844 Training	500	1,770	1,000	1,000
2931 Travel & Transportation	649	290	700	700
2932 Mileage	204	181	200	200
2941 County Vehicle Mileage	468	306	600	600
2964 Meals/Food Purchases	134	209	600	600
2965 Utilities	5,765	6,913	5,800	5,800
2977 Subrogation Costs	187,199	185,132	200,000	200,000
3701 Equipment Depreciation	2,011	2,011		
3925 Judgments and Damages	391,876	1,190,125	200,000	479,646
3929 Judgments and Damages - non-reportable	(1,907,953)	(1,635,330)	1,000,000	1,000,000
3931 Tort-Related Litigation	74,769	5,688	150,000	150,000
3932 Non-Tort Litigation	(34,523)	(13,918)	250,000	250,000
Total Operating Expenses	\$ 2,300,048	\$ 3,102,487	\$ 5,691,713	\$ 5,966,347
Operating Income (Loss)	\$ (1,934,724)	\$ (2,751,836)	\$ (1,588,973)	\$ (1,794,029)

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(32,399)	(726,197)	(386,391)	(107,033)
6950 Interest	218,157	133,020	200,000	200,000
6970 Investment Income	(56,071)	(98,000)		
8771 Subrogation Recovery	224,044	195,611		
8779 Contributions from General Fund	244,912	111,492	500,000	500,000
Total Non-Operating Revenue (Expenses)	\$ 598,643	\$ (384,074)	\$ 313,609	\$ 592,967
Income Before Capital Contributions and Transfers	\$ (1,336,081)	\$ (3,135,910)	\$ (1,275,364)	\$ (1,201,062)
2333 Capital Asset Transfer (Out)	(20,095)			
8954 Operating Transfers In		613		
Change in Net Assets	\$ (1,356,176)	\$ (3,135,297)	\$ (1,275,364)	\$ (1,201,062)
Net Assets - Beginning Balance	6,601,941	5,245,765	2,110,468	2,110,468
Net Assets - Ending Balance	\$ 5,245,765	\$ 2,110,468	\$ 835,104	\$ 909,406

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

Fund	Self Insurance Fund - 270
Subfund	Workers Compensation Insurance - 810
Activity	Workers Comp Insurance - 9810

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	23,581	9,921	25,000	25,000
8282 Interfund Revenue	242,025	256,286	245,000	245,000
8761 Insurance Refunds	226,565	74,817	200,000	200,000
8795 Employer Share - Workmans Comp Ins	1,231,101	(4,467)	1,464,807	1,464,807
Total Operating Revenues	\$ 1,723,272	\$ 336,557	\$ 1,934,807	\$ 1,934,807
Operating Expenses				
1001 Employee Paid Sick Leave	106,036	9,140		
1002 Salaries and Wages	423,052	416,232	424,278	424,278
1004 Accr Compensated Leave	(12,640)	10,629		
1005 Overtime & Call Back		171		
1010 Cafeteria Plans (Non-PERS)		6,406	11,896	11,896
1011 Salary Savings			(9,913)	(9,913)
1300 P.E.R.S.	107,314	111,517	129,980	129,980
1301 F.I.C.A.	31,463	31,336	33,367	33,367
1303 Other - Post Employment Benefits	38,296	36,870	25,240	21,660
1310 Employee Group Ins	55,817	61,164	66,097	66,097
1315 Workers Comp Insurance	638		2,264	2,264
1325 401 (k) Employer Match	3,924	3,750	3,750	3,750
2051 Communications - Telephone	4,367	3,740	5,000	5,000
2052 Mobile Communication Devices	2,360	2,648	3,000	3,000
2130 Insurance	611,853	719,075	858,000	858,000
2140 Gen Liability Ins			1,540	1,540
2290 Maintenance - Equipment		256		
2310 Employee Benefits Systems	24,287	27,893	31,076	31,076
2404 Maintenance Services	16,652	19,215	18,047	18,047
2439 Membership/Dues	808	808	1,000	1,000
2481 PC Acquisition		2,538	2,000	2,000
2511 Printing	617	1,584	1,000	1,000
2522 Other Supplies	244	594		
2523 Office Supplies & Exp	7,527	6,669	8,000	8,000
2524 Postage	1,039	1,132	1,400	1,400
2543 Investigators	4,750	2,973	4,000	4,000
2548 Claims Administration	271,082	271,173	275,000	275,000
2550 Administration	102,196	52,850	60,000	60,000
2555 Prof/Spec Svcs - Purchased	2,350	3,060	2,250	2,250
2556 Prof/Spec Svcs - County	18,901	19,017	19,390	19,390
2701 Publications & Legal Notices	1,329	1,699	1,400	1,400
2709 Countywide System Charges	694	1,863	1,863	1,863
2844 Training	838	505	500	500
2931 Travel & Transportation			500	500
2932 Mileage			100	100
2933 Lodging	113	188		
2941 County Vehicle Mileage	3,495	3,776	5,893	5,893
2965 Utilities	5,765	6,913	9,500	9,500
2966 Drug & Alcohol Testing		41		
3925 Judgments and Damages	1,317,360	(159,884)	2,000,000	2,000,000
Total Operating Expenses	\$ 3,152,527	\$ 1,677,541	\$ 3,997,418	\$ 3,993,838
Operating Income (Loss)	\$ (1,429,255)	\$ (1,340,984)	\$ (2,062,611)	\$ (2,059,031)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(29,369)	(50,276)	(65,801)	(65,801)
6950 Interest	243,161	190,095	230,000	230,000
6970 Investment Income	(54,214)	(146,000)		
Total Non-Operating Revenue (Expenses)	\$ 159,578	\$ (6,181)	\$ 164,199	\$ 164,199
Income Before Capital Contributions and Transfers	\$ (1,269,677)	\$ (1,347,165)	\$ (1,898,412)	\$ (1,894,832)
3775 Operating Transfer Out		(450,000)		
3778 Operating Transfer Out - Capital Imprvmt			(100,000)	(100,000)
8954 Operating Transfers In		627		
Change in Net Assets	\$ (1,269,677)	\$ (1,796,538)	\$ (1,998,412)	\$ (1,994,832)

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	Self Insurance Fund - 270
Subfund	Workers Compensation Insurance - 810
Activity	Workers Comp Insurance - 9810

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	6,507,682	5,238,003	3,441,466	3,441,466
Net Assets - Ending Balance	\$ 5,238,003	\$ 3,441,466	\$ 1,443,054	\$ 1,446,634

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity District Attorney - 21710

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6851 Vehicle Code Fines-Alcohol	\$ 50,735	\$ 49,687	\$ 60,000	\$ 60,000
6860 Forfeitures & Penalties	2,546	13,401	2,500	2,500
6862 Consumer Fraud Fines	48,924	262,951	40,000	40,000
Total Fines, Forfeits & Penalties	\$ 102,205	\$ 326,039	\$ 102,500	\$ 102,500
Rev from Use of Money & Property				
6950 Interest	\$ 1,838	\$ 647	\$	\$
Total Rev from Use of Money & Property	\$ 1,838	\$ 647	\$	\$
Intergovernmental Revenue				
7219 State Peace Officers Training	\$ 8,862	\$ 4,300	\$	\$
7232 State Aid - Other	8,386	11,433		
7234 State Aid - Mandated Costs	73,578	74,328		
7292 Aid from Other Governmental Agencies	198,884	168,899	154,807	154,807
7296 Aid from Children & Families 1st Commsn	86,058	88,920	86,025	86,025
7326 Federal - Other	14,735	3,540		
7336 State - Victim/Witness Program	198,495	186,998	176,213	176,213
7338 State Aid - Child Abuse Vertical Pros	48,948	1,492		
7339 State - DA - Bd of Control	254,902	254,902	254,000	254,000
7424 State Aid - Public Safety Services	4,000,853	4,376,712	4,490,444	4,490,444
7430 Sales Tax Realignment for Public Safety	107,048	192,046	296,127	296,127
7467 State Aid Supplemental Law Enforcement	107,437	105,395	80,000	80,000
7496 Fed Cold Cases Grant	165			
Total Intergovernmental Revenue	\$ 5,108,351	\$ 5,468,965	\$ 5,537,616	\$ 5,537,616
Charges for Services				
8122 Legal Services	\$ 16,810	\$ 14,937	\$ 28,364	\$ 28,364
8212 Other General Reimbursement	1,025	1,300		
8218 Forms and Photocopies	18,637	23,230	20,000	20,000
8219 Casino - Sales Tax In Lieu	29,021	16,499		
Total Charges for Services	\$ 65,493	\$ 55,966	\$ 48,364	\$ 48,364
Donations				
8755 Donation	\$ 25	\$ 2,800	\$	\$
Total Donations	\$ 25	\$ 2,800	\$	\$
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 7,875	\$ 4,000	\$	\$
8764 Miscellaneous Revenues	5,322	27,513	384,802	384,802
Total Miscellaneous Revenues	\$ 13,197	\$ 31,513	\$ 384,802	\$ 384,802
Other Financing Sources				
8779 Contributions from General Fund	\$ 11,616,832	\$ 11,342,902	\$ 11,310,089	\$ 11,470,552
8954 Operating Transfers In	975,798	838,825	633,589	633,589
8958 Capital Lease Proceeds		39,255		
Total Other Financing Sources	\$ 12,592,630	\$ 12,220,982	\$ 11,943,678	\$ 12,104,141
Total Revenue	\$ 17,883,739	\$ 18,106,912	\$ 18,016,960	\$ 18,177,423
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 300,384	\$ 48,557	\$ 17,560	\$ 17,560
1002 Salaries and Wages	8,668,368	8,767,784	9,812,499	9,812,499
1003 Extra Help	51,272	28,102		
1005 Overtime & Call Back	61,949	59,277	16,000	16,000
1006 Sick Leave Payoff	1,027	6,000		
1010 Cafeteria Plans (Non-PERS)		206,594	440,532	440,532
1018 Taxable Meal Reimbursements	247	437	350	350
1300 P.E.R.S.	2,129,700	2,036,283	2,418,931	2,418,931
1301 F.I.C.A.	584,271	622,475	751,880	751,880
1303 Other - Post Employment Benefits	751,830	735,466	550,232	472,188
1304 Other - Post Emplmnt Charges (Up Front)	327,440	297,920		186,200
1310 Employee Group Ins	1,053,836	1,153,793	1,232,479	1,232,479
1315 Workers Comp Insurance	22,315		31,636	31,636
1325 401 (k) Employer Match	4,642	5,244	9,000	9,000
Total Salaries & Benefits	\$ 13,957,281	\$ 13,967,932	\$ 15,281,099	\$ 15,389,255

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity District Attorney - 21710

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Services & Supplies				
2050 Communications - Radio	\$ 7,680	\$ 7,680	\$ 16,200	\$ 16,200
2051 Communications - Telephone	118,885	121,721	162,335	162,335
2052 Mobile Communication Devices	8,858	14,802	7,000	7,000
2140 Gen Liability Ins			58,763	58,763
2254 Witness & Criminal Indictment	9,295	2,822	12,000	12,000
2257 Witness Fees	15,022	5,396	40,000	40,000
2290 Maintenance - Equipment	22,093	17,441	24,000	24,000
2439 Membership/Dues	29,305	27,818	30,000	30,000
2456 Misc Expense		868		
2481 PC Acquisition	11,010	12,980	141,802	141,802
2511 Printing	47,275	44,672	50,000	50,000
2522 Other Supplies	69,563	54,778	81,651	81,651
2523 Office Supplies & Exp	15,198	12,987	30,000	30,000
2524 Postage	21,258	22,298	12,670	12,670
2555 Prof/Spec Svcs - Purchased	418,851	487,775	575,000	575,000
2556 Prof/Spec Svcs - County	28,571	30,499	31,872	31,872
2709 Countywide System Charges	11,278	28,916	33,510	33,510
2711 Rents & Leases - Auto	(100)			
2770 Fuels & Lubricants	28,446	30,642	26,467	26,467
2840 Special Dept Expense	36,863	69,458	32,825	32,825
2844 Training	9,734	9,992	9,000	9,000
2850 Law Enforcement Special Expenses	46,450	21,055	38,500	38,500
2860 Library Materials	11,334	10,552	8,000	8,000
2931 Travel & Transportation	7,760	6,884	7,000	7,000
2932 Mileage	10,566	7,530	12,000	12,000
2933 Lodging	10,006	10,089	9,096	9,096
2941 County Vehicle Mileage	6,942	8,679	1,145	1,145
2964 Meals/Food Purchases	4,392	4,643	6,000	6,000
Total Services & Supplies	\$ 1,006,535	\$ 1,072,977	\$ 1,456,836	\$ 1,456,836
Other Charges				
3066 Victim Compensation Services	\$ 30,837	\$	\$	\$
3551 Transfer Out A-87 Costs	960,917	838,825	633,589	633,589
3810 Lease Purchase Principal		2,899	8,888	8,888
3830 Lease Purchase Interest		821	2,272	2,272
Total Other Charges	\$ 991,754	\$ 842,545	\$ 644,749	\$ 644,749
Capital Assets				
4451 Equipment	\$	\$ 136,038	\$ 243,000	\$ 243,000
Total Capital Assets	\$	\$ 136,038	\$ 243,000	\$ 243,000
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 175,000	\$	\$
Total Other Financing Uses	\$	\$ 175,000	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 478,350	\$ 547,620	\$ 678,455	\$ 678,455
5404 I/T Maintenance - Services	271,875	281,891	265,316	265,316
5405 I/T Maintenance - Bldgs & Improvements	3,467			
5552 I/T - MIS Services	362,606	354,125	368,331	368,331
5553 I/T - Revenue Services Charges	768	830	1,010	1,010
5555 I/T Prof/Special Services - Purchased	1,409		10,000	10,000
5556 I/T - Professional Services	264,355	253,403	261,692	261,692
5965 I/T Utilities	79,728	77,117	80,100	80,100
Total Intrafund Transfers Out	\$ 1,462,558	\$ 1,514,986	\$ 1,664,904	\$ 1,664,904
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (23,580)	\$ (44,662)	\$ (40,000)	\$ (40,000)
5011 I/T - Public Safety Fund	(63,315)	(13,600)	(57,000)	(57,000)
Total Intrafund Transfers In	\$ (86,895)	\$ (58,262)	\$ (97,000)	\$ (97,000)
Total Expenditures / Appropriations	\$ 17,331,233	\$ 17,651,216	\$ 19,193,588	\$ 19,301,744
Net Cost	\$ (552,506)	\$ (455,696)	\$ 1,176,628	\$ 1,124,321

Budget Unit **General Fund - 100**
Function General
Activity Building Maintenance - 10650

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 49,865	\$ 43,262	\$ 45,000	\$ 45,000
Total Rev from Use of Money & Property	\$ 49,865	\$ 43,262	\$ 45,000	\$ 45,000
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 133,005	\$ 255,091	\$ 150,000	\$ 150,000
Total Intergovernmental Revenue	\$ 133,005	\$ 255,091	\$ 150,000	\$ 150,000
Charges for Services				
8186 Juv Sealments Fee	\$	\$ 169	\$	\$
8196 Buildings & Grounds Services	1,448,292	1,693,291	1,722,330	1,722,330
8212 Other General Reimbursement	(140)		1,000	1,000
Total Charges for Services	\$ 1,448,152	\$ 1,693,460	\$ 1,723,330	\$ 1,723,330
Donations				
8755 Donation	\$	\$ 40	\$	\$
Total Donations	\$	\$ 40	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 547	\$ 1,735	\$ 4,200	\$ 4,200
8771 Subrogation Recovery		10,129		
Total Miscellaneous Revenues	\$ 547	\$ 11,864	\$ 4,200	\$ 4,200
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$ 7,370	\$	\$
8954 Operating Transfers In			10,800	10,800
Total Other Financing Sources	\$	\$ 7,370	\$ 10,800	\$ 10,800
Total Revenue	\$ 1,631,569	\$ 2,011,087	\$ 1,933,330	\$ 1,933,330
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 82,931	\$ 60,270	\$	\$
1002 Salaries and Wages	3,036,116	2,769,160	3,472,325	3,472,325
1003 Extra Help	19,407	27,062		
1005 Overtime & Call Back	68,827	56,140	50,000	50,000
1006 Sick Leave Payoff		28		
1010 Cafeteria Plans (Non-PERS)		78,934	183,566	183,566
1011 Salary Savings			(1,977)	(1,977)
1018 Taxable Meal Reimbursements	4,969	3,997		
1300 P.E.R.S.	715,266	599,227	638,448	638,448
1301 F.I.C.A.	228,408	213,987	235,194	235,194
1303 Other - Post Employment Benefits	412,205	360,993	257,448	220,932
1304 Other - Post Emplmnt Charges (Up Front)		37,240		
1310 Employee Group Ins	560,399	561,836	746,246	746,246
1315 Workers Comp Insurance	25,340		26,534	26,534
1325 401 (k) Employer Match	566		750	750
Total Salaries & Benefits	\$ 5,154,434	\$ 4,768,874	\$ 5,608,534	\$ 5,572,018
Services & Supplies				
2017 Uniforms	\$ 977	\$ 303	\$ 3,000	\$ 3,000
2051 Communications - Telephone	72,521	75,278	82,000	82,000
2052 Mobile Communication Devices	12,408	8,742	17,000	17,000
2085 Household Expense	130,286	127,080	170,000	170,000
2086 Refuse Disposal	220,583	213,413	245,000	245,000
2273 Parts	9,546	24,667	11,000	11,000
2290 Maintenance - Equipment	10,045	7,536	12,000	12,000
2404 Maintenance Services	11,411	(4,071)		
2405 Materials - Bldgs & Impr	419,614	355,022	350,000	350,000
2439 Membership/Dues	150	429	500	500
2481 PC Acquisition		4,371	10,800	10,800
2511 Printing	7,820	6,999	6,000	6,000
2512 Laundry/Dry Cleaning	7,442	9,660	8,000	8,000
2523 Office Supplies & Exp	5,612	5,682	7,000	7,000
2524 Postage	2,397	2,169	2,000	2,000
2555 Prof/Spec Svcs - Purchased	933,588	1,060,518	1,604,630	1,693,709
2556 Prof/Spec Svcs - County	51,569	311,217	50,000	50,000

Budget Unit **General Fund - 100**
Function General
Activity Building Maintenance - 10650

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2559 County Litter Program		74		
2701 Publications & Legal Notices	2,921	1,668	3,000	3,000
2709 Countywide System Charges	5,943	15,915	11,886	11,886
2710 Rents & Leases - Equipment	6,812	5,397	6,000	6,000
2744 Small Tools & Instruments	27,636	11,358	8,000	8,000
2770 Fuels & Lubricants	2,673	3,072	5,000	5,000
2838 Special Dept Expense-1099 Reportable	2,328	814	5,000	5,000
2840 Special Dept Expense	152,646	159,365	121,900	121,900
2844 Training	3,855	3,690	5,000	5,000
2862 Landfill Dump Fee	31			
2920 Inventory Purchases	(624)	(171)		
2931 Travel & Transportation	47	435	2,000	2,000
2932 Mileage	960	644	2,500	2,500
2933 Lodging	833	979	1,000	1,000
2941 County Vehicle Mileage	179,268	169,771	200,000	200,000
2964 Meals/Food Purchases	112	61	500	500
2965 Utilities	2,738,647	2,764,916	3,315,847	3,315,847
2966 Drug & Alcohol Testing		419		
2970 Water & Sewage - Special Districts	5,301	9,761		
Total Services & Supplies	\$ 5,025,358	\$ 5,357,183	\$ 6,266,563	\$ 6,355,642
Capital Assets				
4451 Equipment	\$ 27,617	\$	\$	\$
Total Capital Assets	\$ 27,617	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 282,262	\$ 324,989	\$ 398,650	\$ 398,650
5404 I/T Maintenance - Services	(1,109)	1,445		
5550 I/T - Administration	494,484	461,451	450,000	450,000
5552 I/T - MIS Services	93,318	85,698	102,364	102,364
5555 I/T Prof/Special Services - Purchased	50,000	50,000	50,000	50,000
5556 I/T - Professional Services	78,205	173,141	60,000	60,000
Total Intrafund Transfers Out	\$ 997,160	\$ 1,096,724	\$ 1,061,014	\$ 1,061,014
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (2,055,754)	\$ (2,065,953)	\$ (2,307,559)	\$ (2,307,559)
5004 I/T - Road Fund	(170,273)	(155,610)	(151,003)	(151,003)
5008 I/T - County Office Bldg Fund	(581,803)	(423,790)	(937,500)	(937,500)
5009 I/T - County Library Fund	(24,205)	(18,500)	(8,200)	(8,200)
5010 I/T - Fire Protection Fund	(2,925)	(4,634)	(10,200)	(10,200)
5011 I/T - Public Safety Fund	(3,611,369)	(3,443,354)	(3,594,573)	(3,683,652)
Total Intrafund Transfers In	\$ (6,446,329)	\$ (6,111,841)	\$ (7,009,035)	\$ (7,098,114)
Total Expenditures / Appropriations	\$ 4,758,240	\$ 5,110,940	\$ 5,927,076	\$ 5,890,560
Net Cost	\$ 3,126,671	\$ 3,099,853	\$ 3,993,746	\$ 3,957,230

Budget Unit **General Fund - 100**
Function General
Activity Facility Services Administration - 11250

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ 18,500	\$ 21,320	\$	\$
Total Intergovernmental Revenue	\$ 18,500	\$ 21,320	\$	\$
Charges for Services				
8212 Other General Reimbursement	\$ 218	\$ 175	\$	\$
8293 Facility Services Admin Support	863,269	880,173	967,193	967,193
Total Charges for Services	\$ 863,487	\$ 880,348	\$ 967,193	\$ 967,193
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,223	\$ 7,034	\$	\$
8954 Operating Transfers In			8,100	8,100
Total Other Financing Sources	\$ 4,223	\$ 7,034	\$ 8,100	\$ 8,100
Total Revenue	\$ 886,210	\$ 908,702	\$ 975,293	\$ 975,293
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 2,496	\$	\$	\$
1002 Salaries and Wages	1,128,376	1,137,771	1,238,507	1,238,507
1005 Overtime & Call Back	1,644	1,679	1,000	1,000
1010 Cafeteria Plans (Non-PERS)		21,759	45,665	45,665
1011 Salary Savings			(9,417)	(9,417)
1300 P.E.R.S.	268,268	264,567	313,178	313,178
1301 F.I.C.A.	72,936	75,592	94,822	94,822
1303 Other - Post Employment Benefits	99,724	94,963	70,672	60,648
1310 Employee Group Ins	140,344	138,237	158,230	158,230
1315 Workers Comp Insurance	1,521		3,446	3,446
1325 401 (k) Employer Match	2,283	2,577	2,250	2,250
Total Salaries & Benefits	\$ 1,717,592	\$ 1,737,145	\$ 1,918,353	\$ 1,908,329
Services & Supplies				
2051 Communications - Telephone	\$ 16,107	\$ 15,293	\$ 16,000	\$ 16,000
2052 Mobile Communication Devices	1,400	621	2,000	2,000
2085 Household Expense	115	38		
2140 Gen Liability Ins			8,344	8,344
2439 Membership/Dues			500	500
2481 PC Acquisition		3,777	8,100	8,100
2511 Printing	5,353	5,317	6,000	6,000
2523 Office Supplies & Exp	6,516	5,740	8,000	8,000
2524 Postage	3,291	3,460	4,218	4,218
2555 Prof/Spec Svcs - Purchased	728	388		
2701 Publications & Legal Notices	365	149	500	500
2709 Countywide System Charges	1,837	4,582	5,460	5,460
2838 Special Dept Expense-1099 Reportable	113	114		
2840 Special Dept Expense	4,545	5,029	5,000	5,000
2844 Training			500	500
2931 Travel & Transportation			500	500
2932 Mileage	259	166	1,000	1,000
2933 Lodging		374		
2964 Meals/Food Purchases			250	250
Total Services & Supplies	\$ 40,629	\$ 45,048	\$ 66,372	\$ 66,372
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 56,849	\$ 65,401	\$ 80,984	\$ 80,984
5404 I/T Maintenance - Services	1,283	1,188		
5552 I/T - MIS Services	68,797	49,361	54,511	54,511
5556 I/T - Professional Services	374	170	3,000	3,000
Total Intrafund Transfers Out	\$ 127,303	\$ 116,120	\$ 138,495	\$ 138,495
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (746,731)	\$ (759,021)	\$ (817,309)	\$ (817,309)
5008 I/T - County Office Bldg Fund	(285,685)	(285,825)	(364,456)	(364,456)
Total Intrafund Transfers In	\$ (1,032,416)	\$ (1,044,846)	\$ (1,181,765)	\$ (1,181,765)
Total Expenditures / Appropriations	\$ 853,108	\$ 853,467	\$ 941,455	\$ 931,431

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Facility Services Administration - 11250

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ (33,102)	\$ (55,235)	\$ (33,838)	\$ (43,862)

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity Parks & Grounds Maintenance - 74250

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 15,359	\$ 16,005	\$ 15,000	\$ 15,000
Total Rev from Use of Money & Property	\$ 15,359	\$ 16,005	\$ 15,000	\$ 15,000
Intergovernmental Revenue				
7479 Other Govts-Trial Courts	\$ (15,310)	\$ 35,815	\$ 50,000	\$ 50,000
Total Intergovernmental Revenue	\$ (15,310)	\$ 35,815	\$ 50,000	\$ 50,000
Charges for Services				
8196 Buildings & Grounds Services	\$ 315,032	\$ 311,795	\$ 286,510	\$ 286,510
8207 Parks & Historical Sites - Services	834,178	725,595	670,000	670,000
8208 Park & Recreation Services	55,645	50,989	40,000	40,000
8212 Other General Reimbursement	2		5,000	5,000
8259 Environmental Applications	99			
8269 Planning - At Cost Projects Fees	14,398	22,933	8,000	8,000
8343 Gold Panning Revenue	39			
Total Charges for Services	\$ 1,219,393	\$ 1,111,312	\$ 1,009,510	\$ 1,009,510
Donations				
8755 Donation	\$ 250	\$	\$	\$
Total Donations	\$ 250	\$	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 550	\$ 733	\$	\$
Total Miscellaneous Revenues	\$ 550	\$ 733	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 340,979	\$ 334,468	\$	\$
8954 Operating Transfers In			10,400	10,400
Total Other Financing Sources	\$ 340,979	\$ 334,468	\$ 10,400	\$ 10,400
Total Revenue	\$ 1,561,221	\$ 1,498,333	\$ 1,084,910	\$ 1,084,910
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 17,065	\$	\$
1002 Salaries and Wages	1,680,243	1,684,351	1,684,226	1,684,226
1003 Extra Help	97,037	49,986	147,749	147,749
1005 Overtime & Call Back	2,490	2,947	8,285	8,285
1010 Cafeteria Plans (Non-PERS)		46,096	88,235	88,235
1011 Salary Savings			(4,325)	(4,325)
1018 Taxable Meal Reimbursements	260	161		
1300 P.E.R.S.	405,142	369,603	375,847	375,847
1301 F.I.C.A.	126,478	126,632	140,780	140,780
1303 Other - Post Employment Benefits	198,808	185,936	126,200	108,300
1310 Employee Group Ins	312,080	324,038	308,507	308,507
1315 Workers Comp Insurance	15,277		26,598	26,598
1325 401 (k) Employer Match	1,507	1,500	1,500	1,500
Total Salaries & Benefits	\$ 2,839,322	\$ 2,808,315	\$ 2,903,602	\$ 2,885,702
Services & Supplies				
2017 Uniforms	\$ 373	\$ 15	\$ 938	\$ 938
2050 Communications - Radio	2,880	2,880	3,600	3,000
2051 Communications - Telephone	13,273	13,816	17,000	17,000
2052 Mobile Communication Devices	5,105	3,575	5,000	5,000
2085 Household Expense	212	2,717	3,000	3,000
2086 Refuse Disposal	27,348	26,442	35,000	35,000
2273 Parts	22,151	20,101	26,000	26,000
2290 Maintenance - Equipment	13,764	6,302	10,810	10,810
2404 Maintenance Services	(1,111)	(3,186)		
2405 Materials - Bldgs & Impr	96,592	106,541	102,956	102,956
2439 Membership/Dues	1,820	1,585	3,636	3,636
2481 PC Acquisition		2,731	10,400	10,400
2511 Printing	3,715	5,207	4,553	4,553
2512 Laundry/Dry Cleaning	2,372	3,537	4,500	4,500
2521 Operating Supplies			5,789	5,789
2523 Office Supplies & Exp	5,706	5,612	4,261	4,261

Budget Unit **General Fund - 100**
Function Recreation and Cultural Services
Activity **Parks & Grounds Maintenance - 74250**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2524 Postage	456	328	2,379	2,379
2554 Commissioner's Fees	960	870	450	450
2555 Prof/Spec Svcs - Purchased	280,417	345,920	425,878	398,878
2556 Prof/Spec Svcs - County	50,523	41,900	6,992	6,992
2701 Publications & Legal Notices	587	357		
2709 Countywide System Charges	2,688	6,633	5,968	5,968
2710 Rents & Leases - Equipment	30,473	27,712	16,842	16,842
2727 Rents & Leases - Bldgs & Impr	8,854	8,864	8,600	8,600
2744 Small Tools & Instruments	19,509	2,770	12,700	12,700
2770 Fuels & Lubricants	22,068	13,766	14,300	14,300
2838 Special Dept Expense-1099 Reportable	608	2,756		
2840 Special Dept Expense	59,764	273,622	49,000	45,000
2844 Training	2,600	3,088	4,800	4,800
2862 Landfill Dump Fee	57	668		
2931 Travel & Transportation	52	10	1,000	1,000
2932 Mileage	915	978	1,500	1,500
2933 Lodging	89	732		
2941 County Vehicle Mileage	92,963	94,277	120,907	105,486
2964 Meals/Food Purchases	618	705	1,000	1,000
2965 Utilities	40,461	45,499	41,500	41,500
2966 Drug & Alcohol Testing	42	140		
Total Services & Supplies	\$ 808,904	\$ 1,069,470	\$ 951,259	\$ 904,238
Capital Assets				
4171 Intangible Assets - Non Depreciable	\$	\$ 300,000	\$	\$
Total Capital Assets	\$	\$ 300,000	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 86,941	\$ 86,941	\$ 86,941	\$ 86,941
3780 Contrib to Other Funds	987	1,006	880	880
Total Other Financing Uses	\$ 87,928	\$ 87,947	\$ 87,821	\$ 87,821
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 25,323	\$ 31,134	\$ 23,509	\$ 23,509
5456 I/T Miscellaneous Expense		53		
5550 I/T - Administration	209,624	248,903	257,263	257,263
5552 I/T - MIS Services	32,884	36,762	39,680	39,680
5556 I/T - Professional Services	47,576	33,990	45,000	45,000
5840 I/T Special Dept Expense	466			
Total Intrafund Transfers Out	\$ 315,873	\$ 350,842	\$ 365,452	\$ 365,452
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (183,312)	\$ (173,501)	\$ (188,500)	\$ (188,500)
5004 I/T - Road Fund	(959)			
5008 I/T - County Office Bldg Fund	(86,316)	(246,282)	(150,000)	(150,000)
5009 I/T - County Library Fund	(123)			
5011 I/T - Public Safety Fund	(148,094)	(140,866)	(136,200)	(136,200)
5026 I/T - Advertising & Promotion Fund	(224,287)	(197,179)	(254,726)	(207,705)
Total Intrafund Transfers In	\$ (643,091)	\$ (757,828)	\$ (729,426)	\$ (682,405)
Total Expenditures / Appropriations	\$ 3,408,936	\$ 3,858,746	\$ 3,578,708	\$ 3,560,808
Net Cost	\$ 1,847,715	\$ 2,360,413	\$ 2,493,798	\$ 2,475,898

Budget Unit **General Fund - 100**
Function General
Activity Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6965 Rents & Concessions	\$ 2,536	\$ 2,684	\$ 2,631	\$ 2,631
Total Rev from Use of Money & Property	\$ 2,536	\$ 2,684	\$ 2,631	\$ 2,631
Charges for Services				
8259 Environmental Applications	\$ 344	\$	\$	\$
8269 Planning - At Cost Projects Fees	4,096	2,779	4,000	4,000
8279 Living History Program Fees	33,585	28,660	32,000	32,000
8283 School Tour Program Fees	1,519	447	1,200	1,200
8342 Archives Revenue	280	292	200	200
8343 Gold Panning Revenue	2,706	1,731	2,600	2,600
Total Charges for Services	\$ 42,530	\$ 33,909	\$ 40,000	\$ 40,000
Donations				
8204 Archives Donations	\$ 327	\$ 600	\$ 250	\$ 250
8205 Museum Donations	9,245	8,920	8,500	8,500
Total Donations	\$ 9,572	\$ 9,520	\$ 8,750	\$ 8,750
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 27	\$	\$	\$
Total Miscellaneous Revenues	\$ 27	\$	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 6,812	\$ 12,500	\$ 12,500
8954 Operating Transfers In			6,500	6,500
Total Other Financing Sources	\$	\$ 6,812	\$ 19,000	\$ 19,000
Total Revenue	\$ 54,665	\$ 52,925	\$ 70,381	\$ 70,381
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 364,188	\$ 350,966	\$ 383,332	\$ 383,332
1003 Extra Help	35,535	47,033	46,487	46,487
1005 Overtime & Call Back	239	376	500	500
1010 Cafeteria Plans (Non-PERS)		7,349	15,317	15,317
1011 Salary Savings			(3,177)	(3,177)
1300 P.E.R.S.	89,374	81,509	97,557	97,557
1301 F.I.C.A.	29,272	29,536	33,180	33,180
1303 Other - Post Employment Benefits	45,741	41,083	30,288	30,288
1304 Other - Post Emplmnt Charges (Up Front)		37,240		
1310 Employee Group Ins	65,776	69,460	70,038	70,038
1315 Workers Comp Insurance	2,301		790	790
1325 401 (k) Employer Match	753	692	1,500	1,500
Total Salaries & Benefits	\$ 633,179	\$ 665,244	\$ 675,812	\$ 675,812
Services & Supplies				
2051 Communications - Telephone	\$ 14,937	\$ 15,130	\$ 15,000	\$ 15,000
2085 Household Expense	3	76		
2405 Materials - Bldgs & Impr	1,799	1,686	2,000	2,000
2439 Membership/Dues	229	69	300	300
2481 PC Acquisition		1,364	6,500	6,500
2511 Printing	11,409	11,278	9,500	9,500
2523 Office Supplies & Exp	5,325	2,791	3,000	3,000
2524 Postage	2,411	2,591	3,359	3,359
2555 Prof/Spec Svcs - Purchased	7,388	7,492	8,000	8,000
2556 Prof/Spec Svcs - County	1,031	1,132		
2701 Publications & Legal Notices	1,696	547		
2709 Countywide System Charges	601	1,558	1,397	1,397
2727 Rents & Leases - Bldgs & Impr	16,070	15,972	16,800	16,800
2822 Advertising	2,520	3,205	5,000	5,000
2838 Special Dept Expense-1099 Reportable	1,618	862		
2840 Special Dept Expense	16,944	18,793	33,005	33,005
2844 Training	438	780	2,000	2,000
2931 Travel & Transportation	216	9	500	500
2932 Mileage	2,808	2,844	2,500	2,500
2941 County Vehicle Mileage	330	251	400	400

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Placer County Museum - 74300

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	3,321	3,113	2,500	2,500
Total Services & Supplies	\$ 91,094	\$ 91,543	\$ 111,761	\$ 111,761
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,510	\$ 7,634	\$ 1,500	\$ 1,500
5550 I/T - Administration	42,624	46,450	45,521	45,521
5552 I/T - MIS Services	38,630	36,514	38,817	38,817
5556 I/T - Professional Services	460	1,742	5,567	5,567
Total Intrafund Transfers Out	\$ 83,224	\$ 92,340	\$ 91,405	\$ 91,405
Total Expenditures / Appropriations	\$ 807,497	\$ 849,127	\$ 878,978	\$ 878,978
Net Cost	\$ 752,832	\$ 796,202	\$ 808,597	\$ 808,597

Budget Unit Capital Projects Fund - 140
Function General
Activity Capital Improvements - 10780

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 285,819	\$ 291,780	\$ 150,000	\$ 150,000
6970 Investment Income	(59,000)	(234,000)		
Total Rev from Use of Money & Property	\$ 226,819	\$ 57,780	\$ 150,000	\$ 150,000
Intergovernmental Revenue				
7199 State Aid for Construction	\$ 592,520	\$ 464,455	\$ 3,215,330	\$ 3,153,224
7232 State Aid - Other	(237,025)			
7241 State EPA Grant		1,090,194		
7249 Federal Aid Construction	2,520,485	450,531	6,522,168	5,699,251
7479 Other Govts-Trial Courts	151,981	129,165		
7498 ARRA/State Pass-through (Sub recipient)	556,783			
Total Intergovernmental Revenue	\$ 3,584,744	\$ 2,134,345	\$ 9,737,498	\$ 8,852,475
Charges for Services				
8196 Buildings & Grounds Services	\$	\$ 2,820	\$	\$
8269 Planning - At Cost Projects Fees	1,357	1,002		
Total Charges for Services	\$ 1,357	\$ 3,822	\$	\$
Donations				
8755 Donation	\$	\$	\$ 20,000	\$ 20,000
Total Donations	\$	\$	\$ 20,000	\$ 20,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 49,291	\$ 103,459	\$	\$
Total Miscellaneous Revenues	\$ 49,291	\$ 103,459	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 290,001	\$	\$	\$
8779 Contributions from General Fund	449,566	449,566	449,566	449,566
8780 Contributions from Other Funds	218,500		2,835,234	2,013,790
8954 Operating Transfers In	4,600,000	4,029		
8990 Operating Trans In - Capital Imprvmts	25,513,693	17,110,392	53,565,241	47,135,660
Total Other Financing Sources	\$ 31,071,760	\$ 17,563,987	\$ 56,850,041	\$ 49,599,016
Total Revenue	\$ 34,933,971	\$ 19,863,393	\$ 66,757,539	\$ 58,621,491
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 1,076,964	\$ 1,000,448	\$ 1,196,021	\$ 1,196,021
1003 Extra Help	5,343			
1005 Overtime & Call Back	2,711	1,308	5,000	5,000
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)		25,661	58,912	58,912
1011 Salary Savings			(4,658)	(4,658)
1300 P.E.R.S.	260,979	228,500	274,346	274,346
1301 F.I.C.A.	76,520	73,354	91,878	91,878
1303 Other - Post Employment Benefits	82,008	73,232	60,576	51,984
1310 Employee Group Ins	124,604	123,844	134,636	134,636
1315 Workers Comp Insurance	16,127		5,006	5,006
1325 401 (k) Employer Match	815	812	1,500	1,500
Total Salaries & Benefits	\$ 1,646,071	\$ 1,529,159	\$ 1,823,217	\$ 1,814,625
Services & Supplies				
2050 Communications - Radio	\$ 8,240	\$ 4,800	\$	\$
2051 Communications - Telephone	168,047	118,753	32,500	32,500
2052 Mobile Communication Devices	2,658	913	5,000	5,000
2068 Food		708		
2085 Household Expense	50			
2086 Refuse Disposal	1,647	357		
2140 Gen Liability Ins			42,572	42,572
2273 Parts	5,538	56		
2290 Maintenance - Equipment	540	583		
2405 Materials - Bldgs & Impr	526,331	166,240		
2439 Membership/Dues	1,500	1,423	2,000	2,000
2481 PC Acquisition	838		14,000	14,000
2511 Printing	43,391	26,481		

Budget Unit Capital Projects Fund - 140
 Function General
 Activity Capital Improvements - 10780

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2522 Other Supplies		980		
2523 Office Supplies & Exp	2,802	5,477	5,000	5,000
2524 Postage	3,360	3,630	3,000	3,000
2549 Construction Projects	17,186,766	11,602,161		
2555 Prof/Spec Svcs - Purchased	4,084,655	8,349,578		
2556 Prof/Spec Svcs - County	130,396	221,946		
2701 Publications & Legal Notices	9,414	7,451		
2709 Countywide System Charges	10,826	28,081	13,735	13,735
2710 Rents & Leases - Equipment	63,031	9,856		
2744 Small Tools & Instruments	(1)	363		
2770 Fuels & Lubricants	636			
2838 Special Dept Expense-1099 Reportable	74,697	248		
2840 Special Dept Expense	772,377	511,861	23,200	23,200
2844 Training	1,077	2,901	10,000	10,000
2862 Landfill Dump Fee		290		
2931 Travel & Transportation	1,646	278	2,500	2,500
2932 Mileage	4,448	3,396	2,500	2,500
2933 Lodging	1,455	192		
2941 County Vehicle Mileage	12,739	17,087	7,500	7,500
2964 Meals/Food Purchases	834		1,500	1,500
2965 Utilities	252,685	365,657		
2970 Water & Sewage - Special Districts	22,772	2,415		
2971 Environmental Engineering Services	807,282	1,099,015		
Total Services & Supplies	\$ 24,202,677	\$ 22,553,177	\$ 165,007	\$ 165,007
Other Charges				
3395 Contrib to Other Agencies	\$ 395,133	\$	\$	\$
Total Other Charges	\$ 395,133	\$	\$	\$
Capital Assets				
4001 Land	\$ 50,000	\$	\$	\$
4151 Buildings & Improvements	151,223		68,857,102	72,079,825
4451 Equipment		50,989		
Total Capital Assets	\$ 201,223	\$ 50,989	\$ 68,857,102	\$ 72,079,825
Other Financing Uses				
3780 Contrib to Other Funds	\$ 139,434	\$ 139,434	\$ 139,434	\$ 139,434
Total Other Financing Uses	\$ 139,434	\$ 139,434	\$ 139,434	\$ 139,434
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 63,987	\$ 73,672	\$ 91,338	\$ 91,338
5404 I/T Maintenance - Services	7,940	14,173		
5550 I/T - Administration	308,240	285,826	207,216	207,216
5552 I/T - MIS Services	56,633	46,441	49,600	49,600
5556 I/T - Professional Services	2,422,703	2,903,337		
5840 I/T Special Dept Expense	1,061			
Total Intrafund Transfers Out	\$ 2,860,564	\$ 3,323,449	\$ 348,154	\$ 348,154
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (154,989)	\$ (260,346)	\$	\$
5008 I/T - County Office Bldg Fund	(1,535,297)	(1,964,728)	(1,905,250)	(1,905,250)
5011 I/T - Public Safety Fund	(4,136)	(10,719)		
Total Intrafund Transfers In	\$ (1,694,422)	\$ (2,235,793)	\$ (1,905,250)	\$ (1,905,250)
Total Expenditures / Appropriations	\$ 27,750,680	\$ 25,360,415	\$ 69,427,664	\$ 72,641,795
Net Cost	\$ (7,183,291)	\$ 5,497,022	\$ 2,670,125	\$ 14,020,304

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Capital Projects Fund	\$	\$	\$	\$
704517 Energy Conservation	82,952	62,920	194,711	126,645
704588 Dewitt Lead Abate	598	28,587	21,564	
704589 Parking Lot Improvements	37,046	57	155,043	155,043
704603 Sec/Safety Improvements			199,626	199,626
704606 Dewitt Demolition	34,167	209,613	19,729	
704625 Cabin Creek DPW Relocate	5,394			
704628 Tahoe Govt Cntr Planning	4,800	130	54,286	54,158
704629 HHS Planning	34,598	10,605	17,165	24,418
704630 Land Development Bldg	32,806	30,502	151,594	144,027
704632 Dewitt Signage	6,877	18,697	80,172	64,309
704633 Tahoe Animal Shelter			23,048	23,048
704635 Domes Landscape/Drainage			392,993	392,993
704639 Auburn Animal Shelter	122,781	456,014	16,643,604	16,378,659
704646 Auburn Admin Bldg Renovation	231,316	19,380	19,440	15,589
704669 Dewitt Parking/Rd Improvements	15,525	1,751	161,233	209,482
704677 Children's Shelter	6,108	412,755	2,612,284	2,125,454
704696 JDC Improvements	33,451			
704701 Building 430 Improvements		32,462	32,105	
704702 Rocklin Branch Library	44,534	3,129	54,962	
704711 DeWitt Energy Generation	2,814			
704712 Epperle Remediation	(6)			
704717 Hidden Falls Improvements	496,183	1,924,849	719,110	713,835
704718 Gould Improvements			89,579	89,579
704720 Spears EIR	(1,211)	1,200	7,647	
704723 Sugar Pine Mountain Trail	437	1	55,455	55,454
704734 Museum Improvements	493	6	15,764	15,764
704750 Traylor Ranch Improvements			39,980	39,980
704752 Community Clinic Improvements	74,243	118,530	491,513	386,734
704753 North Fork Trail 2005	29,951	2,957	1,500,564	1,499,928
704756 DeWitt Sewer Line Rehabilitation			25,000	
704761 Comprehensive Facility Master Plan	112,266	279,091	599,329	382,369
704762 Lincoln Missile Site	16,313	10,767	5,817	5,817
704764 South Placer Adult Detention Facility	16,799,412	2,228,031	2,972,262	2,300,609
704765 Colfax Library Acquisition/Renovation	470			
704767 Foresthill Library	85,954	964	1,448,330	1,447,366
704769 Tahoe Justice Center	17,952	1,933	2,680,524	2,679,849
704770 PC Government Center Wetlands Mitigation	2,665	4,147	30,456	30,456
704772 Tart Office Re-Roof			79,398	79,398
704784 Dry Creek Park	940,004	3,027,260	1,131,412	764,207
704785 Roseville Court Renovation		9,060		
704788 Impound Yard Expansion	19,718	3,490	377,244	375,835
704789 Tahoe Admin Roof	17,564			
704792 Bernhard Master Plan			57,500	57,500
704793 Jail Parking Lot Paving		150,000	136,809	
704794 B Avenue Remediation			584,430	584,430
704803 County-wide Warehouse Space	(406)		4,427,836	4,427,836
704805 Historic Courthouse Misc Projects	199,066	651	278,779	278,779
704806 FAB Fire Sprinkler Replacement	42,247			
704807 Dutch Flat Pool Repairs		1,118	12,349	11,231
704808 Assessor Remodel			100,000	100,000
704812 Demolition DeWitt Bldgs	58,159	146,314	1,384,139	700,641
704814 DPW Garage - CNG Alarms	5		317,789	317,789
704816 Telecomm Satellite Dish Farm	50,780			
704817 Dry Creek Fire - Apparatus Bay	578,090	3,617	4,759	7,268
704818 Atwood Fire - Modular Remodel	136,536	2,198	24,082	23,723
704821 County-wide Fuel Load Reduction		297	160,000	159,703
704822 SMD#3 Denitrification	21,441			
704823 Sheridan Sprayfields	7,131			
704824 SMD#3 Regional Sewer	673,382	686,900	2,578,421	10,548,577
704825 Applegate Sewer Improvements	882,013	5,264,747	1,221,030	826,186
704826 Auburn Ravine Basin Siphon Relief	(149)			
704828 SMD#1 Regional Sewer	839,543	5,787,914	1,139,546	722,968

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
704831	Hidden Falls Fuel Load Management	203,350		
704832	Squaw Valley Park Fuel Load Management	78,495		
704833	Newcastle Sanitary Dist Regionalization	399,866		
704834	Sheridan Water Supply & Distribution	230,289	341,001	1,099,616
704835	SMD#1 Wastewater Treatment Plant Upgrade	506,049	782	508,508
704836	HHS 113B- 115B Improvements	12,413	11,960	20,179
704837	DPW Wash Bay			305,000
704838	Library Improvements	24,605	1,401	99,791
704839	Martis Valley Trail	455	1,879	1,497,127
704844	North Park Tot Lot Rubber Surfacing	1,201	50,425	18,770
704847	Utilities Shop Remodel	32,534	202,203	243,354
704848	Foresthill Transfer Station Improvements	32,553	408,266	356,732
704850	Energy Efficiency Block Grant (EECBG)	734,891	61,338	
704851	Colfax Courts Improvements	159		
704852	Loomis Park North Restrooms	219	282,389	290,540
704853	County Signage		29,625	30,000
704854	Senior Center Exterior Repairs			100,000
704855	Jail Liftstation Improvements	1,485	26,868	1,596,940
704856	Saddleback Liftstation Improvements	30,608	36,059	1,712,988
704857	Tahoe Salmon Avenue Parking Lot	198,336		
704858	Foresthill Mem Hall Porch Roof	11,387	9,607	72,336
704859	PCGC Exterior Buildings Repairs	3,159	116,746	260,568
704860	Fulweiler MDF Expansion		1,037	60,000
704861	Customs House Tenant Improvement	1,036,344	44,496	367,135
704862	AJC Envelope Repairs	10,002	70,937	254,185
704863	Museum Archive/Collection Bldg 209 Remod	25,468	345,481	50,558
704864	BSJC Office Bldg B Tenant Imp	1,430	15	854,627
704865	SMD#2 Sewer Improvements			685,000
704867	Domes Roof Replacement		1,508	109,138
704868	Hidden Falls Bldgs Demolition			60,000
704869	SPACF Warranty Phase	130,581	433,690	1,208,014
704870	Applegate Library Exterior		46,881	49,132
704871	Bernhard Winery Floor			50,000
704872	BSJC Bldg B - DA Expansion		3,031	350,000
704873	Reroof Dewitt Buildings	70,734		182,007
704874	Sheridan Improvements		88	22,090
704875	Storm Water Projects		2,190	299,252
704876	Treelake Park New Playground	3,998	84,078	60,772
704877	Applegate Park Parking Lot		154,512	150,661
704878	HHS ASOC Planning	31,274	73,489	153,834
704879	Lincoln Shooting Range Remediation		12,485	660,000
704880	Asbestos Abatement	65,822	59,706	57,500
704881	Building Systems Upgrade		29,772	173,024
704882	Kings Beach Library Improvements		23,025	39,916
704883	Hansen Sewer Software Upgrade		69,456	250,000
704884	Grand Jury Relocation		149,960	138,968
704885	SPACF Kitchen Warranty			500,000
704887	CSOC Relocation		110,745	230,384
704888	Clinic Behavioral Health Integration		136,825	1,063,911
704889	Roseville Fairgrounds Assessment		35,262	244,701
704890	Auburn Sheriff Facilities Programing		10,973	500,000
704891	Salmon Ave Exterior Repair			151,663
704892	Auburn Library Landscape Rehab		128	275,000
704893	Sabre City Park Improvements		19,762	92,915
704895	Royal Gorge Studies			200,000
704896	Clipper Gap School Roof			30,000
704897	Solid Waste Office Relocation			120,000
704898	Auburn Library Carpet Replacement			150,000
704899	Tahoe City Library Carpet Replacement			70,000
704901	Re-Roof PCGC HHS Bldgs 107-117			200,000
704902	Station 70 Generator			100,000
704903	Meadow Vista Transfer Station			100,000
704904	PCGC Corporation Yard			500,000

**County of Placer
Capital Improvement Projects
Fund 140**

Capital Improvement Projects	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
704905 PCGC Roads & Utilities			239,000	239,000
704906 HHS Employment Services Expansion		8,318		541,682
704907 Misc County Buildings Projects	60,952	1,194	2,558,289	1,765,995
704908 Hazardous Materials Abatement				9,068
704909 Dutch Flat Community Center Improvements				58,000
704910 Development Projects				250,000
704933 Granite Bay Park			140,452	
704966 ADA Improvements	86,487	295,714	618,189	467,404
704993 Fairgrounds Environmental	85,106	44,893	242,049	221,332
704997 Dewitt HVAC Replacement			5,259	5,259
704998 PCGC Water Infrastructure		9,754	712,498	704,908
Total Capital Projects Fund	\$ 26,906,265	\$ 24,802,598	\$ 68,857,102	\$ 72,079,825

County of Placer
Operation of Enterprise Fund
Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Eastern Regional Landfill - 400
Activity	Eastern Region Landfill - 2890

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6965 Rents & Concessions	88,520	103,091	75,488	75,488
8174 Landfill Fees	1,016,864	888,245	850,000	850,000
8193 Other Services		1,867		
8764 Miscellaneous Revenues	21,770	6,539		
Total Operating Revenues	\$ 1,127,154	\$ 999,742	\$ 925,488	\$ 925,488
Operating Expenses				
2050 Communications - Radio	7,537	10,596	10,000	10,000
2051 Communications - Telephone	1,466	1,516	1,500	1,500
2130 Insurance	33,881	36,891	38,000	38,000
2140 Gen Liability Ins				
2273 Parts		1,533		
2290 Maintenance - Equipment			5,000	5,000
2405 Materials - Bldgs & Impr	225	1,767	25,000	25,000
2511 Printing	450	288	2,000	2,000
2524 Postage		124		
2547 Landfill Operations	(96,156)			
2549 Construction Projects			200,000	200,000
2550 Administration	4,890	5,586	6,432	6,432
2555 Prof/Spec Svcs - Purchased	503,536	493,678	656,643	656,643
2556 Prof/Spec Svcs - County	11,816	23,271	20,000	20,000
2701 Publications & Legal Notices		975		
2709 Countywide System Charges	186	198	282	282
2727 Rents & Leases - Bldgs & Impr	(35)		2,500	2,500
2744 Small Tools & Instruments	27		100	100
2840 Special Dept Expense	29,102	24,719	52,800	52,800
2931 Travel & Transportation		2	500	500
2932 Mileage		392	500	500
2933 Lodging	196		500	500
2941 County Vehicle Mileage	97	102	100	100
2964 Meals/Food Purchases			500	500
2965 Utilities	18,327	10,098	16,000	16,000
2970 Water & Sewage - Special Districts	30,046	11,025	10,600	10,600
2971 Environmental Engineering Services	168,402	141,636	192,920	192,920
3551 Transfer Out A-87 Costs				
3702 Bldg & Impr Depreciation	2,852	2,852		
5600 Appropriation for Contingencies			100,000	100,000
Total Operating Expenses	\$ 716,845	\$ 767,249	\$ 1,341,877	\$ 1,341,877
Operating Income (Loss)	\$ 410,309	\$ 232,493	\$ (416,389)	\$ (416,389)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(69,884)	(36,201)		
3803 Long-Term Debt Repaid	375,000			
3810 Lease Purchase Principal	(375,000)			
3830 Lease Purchase Interest	(18,750)			
3838 Interest on Other L/T Debt	1,563			
6950 Interest	223,047	196,149	200,000	200,000
6955 Interest with Fiscal Agent	39			
6970 Investment Income	(43,824)	(152,000)		
Total Non-Operating Revenue (Expenses)	\$ 92,191	\$ 7,948	\$ 200,000	\$ 200,000
Income Before Capital Contributions and Transfers	\$ 502,500	\$ 240,441	\$ (216,389)	\$ (216,389)
Change in Net Assets	\$ 502,500	\$ 240,441	\$ (216,389)	\$ (216,389)
Net Assets - Beginning Balance	10,170,613	10,673,114	10,913,557	10,913,557
Net Assets - Ending Balance	\$ 10,673,114	\$ 10,913,557	\$ 10,697,168	\$ 10,697,168

Memo:

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Solid Waste Management - 450
Activity	Solid Waste Management - 4500

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8105 Direct Charges	57,230	57,827	50,000	50,000
8174 Landfill Fees	1,194,711	1,223,682	1,100,000	1,100,000
Total Operating Revenues	\$ 1,251,941	\$ 1,281,509	\$ 1,150,000	\$ 1,150,000
Operating Expenses				
2050 Communications - Radio	6,977	3,846	10,000	10,000
2051 Communications - Telephone	5,475	4,887	10,000	10,000
2086 Refuse Disposal	1,746	2,620	5,500	5,500
2140 Gen Liability Ins			217	217
2273 Parts		60		
2290 Maintenance - Equipment	140		4,000	4,000
2404 Maintenance Services	3,235	618	3,235	3,235
2405 Materials - Bldgs & Impr	1,869	254	25,000	25,000
2508 Collection Charges	572	578	1,000	1,000
2511 Printing	7,284	12,388	15,000	15,000
2522 Other Supplies			5,000	5,000
2524 Postage	1,661	8,823	9,000	9,000
2549 Construction Projects			50,000	50,000
2550 Administration	17,625	40,886	8,575	8,575
2555 Prof/Spec Svcs - Purchased	210,973	227,291	371,079	455,079
2556 Prof/Spec Svcs - County	16,442	33,278	30,000	30,000
2559 County Litter Program	2,111	3,021	8,000	8,000
2701 Publications & Legal Notices	9,870	9,293	20,000	20,000
2709 Countywide System Charges	247	364	378	378
2710 Rents & Leases - Equipment	1,700		3,000	3,000
2744 Small Tools & Instruments	21	70	2,000	2,000
2838 Special Dept Expense-1099 Reportable	15,968	12,407	2,500	2,500
2840 Special Dept Expense	121,915	112,013	194,700	194,700
2931 Travel & Transportation	50	295	500	500
2932 Mileage	403	297	1,000	1,000
2933 Lodging	240	268	300	300
2964 Meals/Food Purchases	94	54	500	500
2965 Utilities	3,010	2,912	5,000	5,000
2970 Water & Sewage - Special Districts	34,452	10,238	50,880	50,880
2971 Environmental Engineering Services	407,950	364,813	442,020	442,020
3551 Transfer Out A-87 Costs			12,042	12,042
3702 Bldg & Impr Depreciation	322	26,036		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 872,352	\$ 877,610	\$ 1,340,426	\$ 1,424,426
Operating Income (Loss)	\$ 379,589	\$ 403,899	\$ (190,426)	\$ (274,426)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs		(31,076)		
6950 Interest	264,099	176,023	210,000	210,000
6970 Investment Income	(66,586)	(128,000)		
7423 State Aid - Recycling	29,788	29,830		
7473 APCD Clean Air Grant	29,740			
Total Non-Operating Revenue (Expenses)	\$ 257,041	\$ 46,777	\$ 210,000	\$ 210,000
Income Before Capital Contributions and Transfers	\$ 636,630	\$ 450,676	\$ 19,574	\$ (64,426)
3778 Operating Transfer Out - Capital Imprvmt	(200,000)	(300,000)	(220,000)	(220,000)
8333 Capital Asset Transfer (In)		440,818		
Change in Net Assets	\$ 436,630	\$ 591,494	\$ (200,426)	\$ (284,426)
Net Assets - Beginning Balance	18,451,955	18,888,588	19,480,081	19,480,081
Net Assets - Ending Balance	\$ 18,888,588	\$ 19,480,081	\$ 19,279,655	\$ 19,195,655

Memo:

County of Placer
Operation of Enterprise Fund
Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Dewitt Development - 600
Activity	Dewitt Development - 6200

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6961 DeWitt Property Rent			808,611	808,611
6965 Rents & Concessions	79,357	62,227	12,651	12,651
8193 Other Services	350,778	452,525	470,665	470,665
8212 Other General Reimbursement	119,723	103,109	163,088	163,088
8764 Miscellaneous Revenues		16,535		
8780 Contributions from Other Funds			232,856	232,856
Total Operating Revenues	\$ 549,858	\$ 634,396	\$ 1,687,871	\$ 1,687,871
Operating Expenses				
1001 Employee Paid Sick Leave	27,568	7,666		
1002 Salaries and Wages	323,537	401,508	560,005	560,005
1003 Extra Help	24,259			
1004 Accr Compensated Leave	13,203	10,312		
1005 Overtime & Call Back	144	1,311	5,000	5,000
1010 Cafeteria Plans (Non-PERS)		11,126	29,164	29,164
1011 Salary Savings			(1,625)	(1,625)
1018 Taxable Meal Reimbursements	105	60		
1300 P.E.R.S.	78,779	91,270	126,286	126,286
1301 F.I.C.A.	23,979	30,137	43,223	43,223
1303 Other - Post Employment Benefits	32,962	38,000	44,790	39,779
1304 Other - Post Emplmnt Charges (Up Front)				
1310 Employee Group Ins	52,086	69,718	86,457	86,457
1315 Workers Comp Insurance	497		827	827
1325 401 (k) Employer Match	848	750	750	750
2051 Communications - Telephone	6,518	6,416	8,633	8,633
2052 Mobile Communication Devices	2	2	12	12
2085 Household Expense		38		
2086 Refuse Disposal	581		600	600
2140 Gen Liability Ins			10,503	10,503
2290 Maintenance - Equipment			6,000	6,000
2310 Employee Benefits Systems	22,949	26,417	32,743	32,743
2404 Maintenance Services	151,497	135,891	1,200,000	1,200,000
2405 Materials - Bldgs & Impr		108	50,000	50,000
2439 Membership/Dues			900	900
2481 PC Acquisition		1,206	5,200	5,200
2511 Printing	1,518	1,658	2,700	2,700
2522 Other Supplies			470	470
2523 Office Supplies & Exp	1,426	3,389	3,000	3,000
2524 Postage	1,872	2,040	2,700	2,700
2550 Administration	230,321	182,011	257,263	257,263
2555 Prof/Spec Svcs - Purchased	(5,019)	49,991	161,500	161,500
2556 Prof/Spec Svcs - County	939,383	941,647	158,310	158,310
2701 Publications & Legal Notices	458	316	500	500
2709 Countywide System Charges	843	2,071	4,407	4,407
2710 Rents & Leases - Equipment			1,000	1,000
2727 Rents & Leases - Bldgs & Impr	3,688	3,856	4,400	4,400
2744 Small Tools & Instruments			300	300
2838 Special Dept Expense-1099 Reportable		2,276		
2840 Special Dept Expense	18,560	28,600	20,000	20,000
2844 Training	190	2,310	3,030	3,030
2931 Travel & Transportation		3	200	200
2932 Mileage	24	23	700	700
2941 County Vehicle Mileage	524	154	900	900
2965 Utilities	364,166	397,122	406,509	406,509
2970 Water & Sewage - Special Districts	2,253	3,654	4,000	4,000
3701 Equipment Depreciation	32,090	32,090		
3702 Bldg & Impr Depreciation	228,005	201,679		
3704 Infrastructure Depreciation	119,297	119,297		
3706 Intangible Assets Depreciation	71,033	73,772		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 2,770,146	\$ 2,879,895	\$ 3,291,357	\$ 3,286,346

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Facilities Fund - 220
Subfund	Dewitt Development - 600
Activity	Dewitt Development - 6200

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	\$ (2,220,288)	\$ (2,245,499)	\$ (1,603,486)	\$ (1,598,475)
Non-Operating Revenue (Expenses)				
3450 Bad Debts		(27,205)		
3780 Contrib to Other Funds	(334,766)	(344,379)	(19,413)	(19,413)
6950 Interest	52,399	44,331	50,000	50,000
6961 DeWitt Property Rent	871,457	814,336		
6970 Investment Income	(12,590)	(36,000)		
8752 Gain/Loss on F/A Disposal	(328,417)			
8779 Contributions from General Fund	999,746	999,746	1,002,261	1,002,261
8780 Contributions from Other Funds	168,255	232,856		
Total Non-Operating Revenue (Expenses)	\$ 1,416,084	\$ 1,683,685	\$ 1,032,848	\$ 1,032,848
Income Before Capital Contributions and Transfers	\$ (804,204)	\$ (561,814)	\$ (570,638)	\$ (565,627)
2333 Capital Asset Transfer (Out)	(10,519)			
3778 Operating Transfer Out - Capital Imprvmt		(100,000)	(347,000)	(347,000)
8954 Operating Transfers In		293		
Change in Net Assets	\$ (814,723)	\$ (661,521)	\$ (917,638)	\$ (912,627)
Net Assets - Beginning Balance	11,001,893	10,187,168	9,525,647	9,525,647
Net Assets - Ending Balance	\$ 10,187,168	\$ 9,525,647	\$ 8,608,009	\$ 8,613,020
Memo:				
4451 Equipment	\$ 54,600	\$	\$	\$

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8175 Sanitation Services	10,533,558	9,887,272	11,034,600	11,034,600
8176 Inspection Fees		3,780		
8243 Plan Check Fees			30,000	30,000
8259 Environmental Applications	409			
8269 Planning - At Cost Projects Fees	28,520	26,386		
Total Operating Revenues	\$ 10,562,487	\$ 9,917,438	\$ 11,064,600	\$ 11,064,600
Operating Expenses				
1001 Employee Paid Sick Leave	404,603	47,872	13,000	13,000
1002 Salaries and Wages	4,669,339	4,424,481	4,976,229	4,976,229
1003 Extra Help	15,363	2,481		
1004 Accr Compensated Leave	(54,789)	(20,837)		
1005 Overtime & Call Back	192,478	238,872	165,000	165,000
1006 Sick Leave Payoff	1,032	759		
1010 Cafeteria Plans (Non-PERS)		126,847	273,400	273,400
1011 Salary Savings			(6,789)	(6,789)
1018 Taxable Meal Reimbursements	1,598	2,624	1,000	1,000
1300 P.E.R.S.	1,091,124	957,272	1,085,416	1,085,416
1301 F.I.C.A.	351,098	344,799	394,298	394,298
1303 Other - Post Employment Benefits	494,353	452,909	343,264	294,576
1304 Other - Post Emplmnt Charges (Up Front)	104,000			
1310 Employee Group Ins	765,536	817,172	907,200	907,200
1315 Workers Comp Insurance	15,421		55,516	55,516
1325 401 (k) Employer Match	1,497	1,500	1,500	1,500
2017 Uniforms	43	282	3,500	3,500
2050 Communications - Radio	27,044	24,065	23,400	23,400
2051 Communications - Telephone	36,826	37,409	39,000	39,000
2052 Mobile Communication Devices	12,421	6,017	26,500	26,500
2085 Household Expense	30	1,243		
2086 Refuse Disposal	320			
2140 Gen Liability Ins			63,330	63,330
2273 Parts	99,683	49,575	90,000	90,000
2290 Maintenance - Equipment	136,664	113,845	120,000	120,000
2310 Employee Benefits Systems	264,219	305,714	379,158	379,158
2404 Maintenance Services	16,732	33,573	38,147	38,147
2405 Materials - Bldgs & Impr	8,939	7,837	23,000	23,000
2422 Medical, Dental & Lab Supp	24,961	25,191	40,000	40,000
2439 Membership/Dues	5,499	6,739	11,000	11,000
2481 PC Acquisition	7,986	7,986	33,300	33,300
2511 Printing	13,975	16,682	16,000	16,000
2512 Laundry/Dry Cleaning	7,550	10,038	10,000	10,000
2522 Other Supplies	415	62		
2523 Office Supplies & Exp	13,454	13,932	18,000	18,000
2524 Postage	3,608	4,069	5,000	5,000
2534 Operating Materials	22,035	20,581	20,000	20,000
2550 Administration	318,077	333,868	360,481	360,481
2555 Prof/Spec Svcs - Purchased	61,384	65,350	144,000	144,000
2556 Prof/Spec Svcs - County	30,058	16,348	15,000	15,000
2568 MIS - Services	214,228	196,279	200,986	200,986
2701 Publications & Legal Notices	5,978	5,631	5,500	5,500
2709 Countywide System Charges	9,026	21,270	33,712	33,712
2710 Rents & Leases - Equipment	12,530	6,826	8,000	8,000
2727 Rents & Leases - Bldgs & Impr	18,415	18,415	30,000	30,000
2744 Small Tools & Instruments	21,072	31,081	30,000	30,000
2768 Fuels - Credit Card Purchases		63		
2770 Fuels & Lubricants	83,259	72,969	80,000	80,000
2838 Special Dept Expense-1099 Reportable		2,380		
2840 Special Dept Expense	87,677	68,612	158,900	158,900
2844 Training	11,076	6,008	10,000	10,000
2862 Landfill Dump Fee	218	318		
2931 Travel & Transportation	269	41	800	800
2932 Mileage	698	858	800	800
2933 Lodging	344	200		
2941 County Vehicle Mileage	114,366	124,928	130,000	130,000

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	322	205	950	950
2965 Utilities	17,025	16,961	21,000	21,000
2966 Drug & Alcohol Testing	2,435	3,828		
3551 Transfer Out A-87 Costs			273,576	273,576
3701 Equipment Depreciation	203,204	187,717		
3702 Bldg & Impr Depreciation	5,326	5,326		
5600 Appropriation for Contingencies			50,000	50,000
Total Operating Expenses	\$ 9,972,044	\$ 9,264,595	\$ 10,722,074	\$ 10,673,386
Operating Income (Loss)	\$ 590,443	\$ 652,843	\$ 342,526	\$ 391,214
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(310,397)	(416,331)		
6950 Interest	25,970	32,187	24,000	24,000
6970 Investment Income	(11,350)	(16,000)		
8752 Gain/Loss on F/A Disposal		8,088		
8796 Sewer Facility Fee	7,539			
Total Non-Operating Revenue (Expenses)	\$ (288,238)	\$ (392,056)	\$ 24,000	\$ 24,000
Income Before Capital Contributions and Transfers	\$ 302,205	\$ 260,787	\$ 366,526	\$ 415,214
3778 Operating Transfer Out - Capital Imprvmt		(761,000)		(250,000)
8954 Operating Transfers In		11,921		
Change in Net Assets	\$ 302,205	\$ (488,292)	\$ 366,526	\$ 165,214
Net Assets - Beginning Balance	2,977,638	3,279,845	2,791,553	2,791,553
Net Assets - Ending Balance	\$ 3,279,845	\$ 2,791,553	\$ 2,618,079	\$ 2,416,767
Memo:				
4451 Equipment	\$ 91,889	\$	\$ 540,000	\$ 540,000

Budget Unit **General Fund - 100**
 Function Education
 Activity Farm Advisor - 64100

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7292 Aid from Other Governmental Agencies	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Total Intergovernmental Revenue	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Total Revenue	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 3,323	\$	\$	\$
1002 Salaries and Wages	117,165	105,246	133,401	133,401
1003 Extra Help	12,712	22,338	6,048	6,048
1010 Cafeteria Plans (Non-PERS)		3,643	8,004	8,004
1300 P.E.R.S.	27,714	22,563	27,748	27,748
1301 F.I.C.A.	9,177	9,227	10,205	10,205
1303 Other - Post Employment Benefits	18,961	20,713	15,144	15,144
1304 Other - Post Emplmnt Charges (Up Front)		18,620		
1310 Employee Group Ins	28,437	34,980	45,000	45,000
1315 Workers Comp Insurance	368		568	568
Total Salaries & Benefits	\$ 217,857	\$ 237,330	\$ 246,118	\$ 246,118
Services & Supplies				
2051 Communications - Telephone	\$ 12,202	\$ 11,581	\$ 11,088	\$ 11,088
2290 Maintenance - Equipment	1,607	2,189	3,392	3,392
2511 Printing	4,221	3,493	2,846	2,846
2522 Other Supplies	847	6,949	3,000	3,000
2523 Office Supplies & Exp	14,611	7,374	16,522	16,522
2524 Postage	1,502	256	1,959	1,959
2555 Prof/Spec Svcs - Purchased	30,000	30,260	37,750	37,750
2556 Prof/Spec Svcs - County		49		
2709 Countywide System Charges	255	661	584	584
2838 Special Dept Expense-1099 Reportable		23		
2840 Special Dept Expense	1,351	2,472	3,504	3,504
2931 Travel & Transportation	9,739	9,025	10,000	10,000
2941 County Vehicle Mileage	1,696	1,849	1,500	1,500
Total Services & Supplies	\$ 78,031	\$ 76,181	\$ 92,145	\$ 92,145
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,654	\$ 392	\$ 1,000	\$ 1,000
5552 I/T - MIS Services	7,410	9,005	9,925	9,925
5556 I/T - Professional Services	682	3,546	1,200	1,200
Total Intrafund Transfers Out	\$ 9,746	\$ 12,943	\$ 12,125	\$ 12,125
Total Expenditures / Appropriations	\$ 305,634	\$ 326,454	\$ 350,388	\$ 350,388
Net Cost	\$ 301,134	\$ 321,954	\$ 345,888	\$ 345,888

Budget Unit **General Fund - 100**
Function Public Protection
Activity Animal Service - 22390

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6750 Animal Licenses	\$ 215,963	\$ 249,640	\$ 290,000	\$ 290,000
6752 Business Licenses	4,696	3,464	4,190	4,190
Total Licenses, Permits & Franchises	\$ 220,659	\$ 253,104	\$ 294,190	\$ 294,190
Intergovernmental Revenue				
7291 Aid from Cities	\$ 385,971	\$ 294,374	\$ 294,320	\$ 294,320
Total Intergovernmental Revenue	\$ 385,971	\$ 294,374	\$ 294,320	\$ 294,320
Charges for Services				
8151 Humane Services	\$ 152,220	\$ 96,702	\$ 123,283	\$ 123,283
8184 Laboratory Fees	483		2,705	2,705
8212 Other General Reimbursement	1,409	1,535	1,450	1,450
8218 Forms and Photocopies	16	10	39	39
8240 Spay/Neuter Fees	1,350	1,599	2,890	2,890
Total Charges for Services	\$ 155,478	\$ 99,846	\$ 130,367	\$ 130,367
Donations				
8755 Donation	\$ 171	\$	\$	\$
Total Donations	\$ 171	\$	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 18	\$ 4,718	\$ 58	\$ 58
Total Miscellaneous Revenues	\$ 18	\$ 4,718	\$ 58	\$ 58
Other Financing Sources				
8954 Operating Transfers In	\$ 40,253	\$ 42,356	\$ 60,500	\$ 60,500
Total Other Financing Sources	\$ 40,253	\$ 42,356	\$ 60,500	\$ 60,500
Total Revenue	\$ 802,550	\$ 694,398	\$ 779,435	\$ 779,435
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 3,130	\$	\$	\$
1002 Salaries and Wages	941,602	989,381	1,110,999	1,107,822
1003 Extra Help	97,696	45,694	14,605	14,605
1005 Overtime & Call Back	43,540	51,392	40,000	40,000
1010 Cafeteria Plans (Non-PERS)		26,406	59,283	59,283
1017 Uniform Allowance	6,414	8,223	9,828	9,828
1018 Taxable Meal Reimbursements		330	200	200
1300 P.E.R.S.	222,780	217,248	250,880	250,163
1301 F.I.C.A.	79,960	82,422	97,191	96,941
1303 Other - Post Employment Benefits	123,654	129,375	98,183	84,298
1304 Other - Post Emplmnt Charges (Up Front)	74,480		37,240	37,240
1310 Employee Group Ins	162,738	189,033	219,783	219,154
1315 Workers Comp Insurance	6,748	(4)	26,423	26,355
1325 401 (k) Employer Match	913	966	1,088	1,088
Total Salaries & Benefits	\$ 1,763,655	\$ 1,740,466	\$ 1,965,703	\$ 1,946,977
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 1,438	\$ 135	\$ 2,000	\$ 2,000
2050 Communications - Radio	34,218	34,467	44,340	44,340
2051 Communications - Telephone	22,149	25,203	17,710	17,710
2052 Mobile Communication Devices	6,146	5,983	4,814	4,814
2068 Food	25,054	20,793	16,433	16,433
2085 Household Expense	20,011	10,219	7,480	7,480
2271 Parts Installed		194		
2274 Delivery & Freight Charges	363	113	1,135	1,135
2290 Maintenance - Equipment	7,331	16,496	13,629	13,629
2291 Maintenance - Computer Equip	1,117			
2292 Maintenance - Software	9,266	9,288	9,700	9,700
2422 Medical, Dental & Lab Supp	38,944	25,756	36,300	36,300
2439 Membership/Dues	369	309	500	500
2456 Misc Expense	184	166	197	197
2481 PC Acquisition			6,000	6,000
2501 Spay/Neuter	42,004	56,397	100,000	100,000
2502 Animal License Services	18,612	43,157	45,000	45,000

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity Animal Service - 22390

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2511 Printing	10,012	3,939	5,851	5,851
2522 Other Supplies	12			
2523 Office Supplies & Exp	11,965	17,713	12,613	12,613
2524 Postage	6,573	1,323	1,300	1,300
2543 Investigators	726			
2555 Prof/Spec Svcs - Purchased	131,745	146,093	150,824	150,824
2556 Prof/Spec Svcs - County	1,071	1,072	1,130	1,130
2701 Publications & Legal Notices	1,057	903	1,350	1,350
2709 Countywide System Charges	2,030	5,215	5,215	5,215
2710 Rents & Leases - Equipment	352		2,926	2,926
2727 Rents & Leases - Bldgs & Impr		124		
2744 Small Tools & Instruments	1,381	635	622	622
2770 Fuels & Lubricants	349	83	147	147
2838 Special Dept Expense-1099 Reportable	1,202	1,148		
2840 Special Dept Expense	63,860	38,888	24,946	24,946
2844 Training	795	525	5,000	5,000
2932 Mileage	416		500	500
2933 Lodging	772		2,870	2,870
2941 County Vehicle Mileage	116,028	150,297	135,000	135,000
2964 Meals/Food Purchases	166	75	1,000	1,000
Total Services & Supplies	\$ 577,718	\$ 616,709	\$ 656,532	\$ 656,532
Other Financing Uses				
3776 Contrib Auto Working Capital	\$ 1,899	\$	\$	\$
Total Other Financing Uses	\$ 1,899	\$	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 2,342	\$ 2,987	\$ 4,000	\$ 4,000
5422 I/T - Medical, Dental & Lab Supplies	1,560		3,120	3,120
5550 I/T - Administration	241,481	256,899	289,511	294,633
5552 I/T - MIS Services	70,604	93,753	120,695	120,695
5556 I/T - Professional Services	13,223	14,240	18,133	18,133
Total Intrafund Transfers Out	\$ 329,210	\$ 367,879	\$ 435,459	\$ 440,581
Intrafund Transfers In				
5026 I/T - Advertising & Promotion Fund	\$ (33,978)	\$ (33,471)	\$ (45,000)	\$ (45,000)
Total Intrafund Transfers In	\$ (33,978)	\$ (33,471)	\$ (45,000)	\$ (45,000)
Total Expenditures / Appropriations	\$ 2,638,504	\$ 2,691,583	\$ 3,012,694	\$ 2,999,090
Net Cost	\$ 1,835,954	\$ 1,997,185	\$ 2,233,259	\$ 2,219,655

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity HHS Administration - 42000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 25,792	\$ 13,763	\$ 25,000	\$ 25,000
Total Fines, Forfeits & Penalties	\$ 25,792	\$ 13,763	\$ 25,000	\$ 25,000
Intergovernmental Revenue				
7264 Federal Aid Medi-Cal	\$	\$	\$ 250,000	\$ 250,000
8782 Contributions from Oth Govt Agencies	122,841	125,099	124,931	124,931
Total Intergovernmental Revenue	\$ 122,841	\$ 125,099	\$ 374,931	\$ 374,931
Charges for Services				
8215 Administrative Support Services	\$ 49,227	\$ 53,802	\$ 53,319	\$ 54,936
Total Charges for Services	\$ 49,227	\$ 53,802	\$ 53,319	\$ 54,936
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 963	\$ 20,772	\$ 2,500	\$ 2,500
8764 Miscellaneous Revenues	4,306			
Total Miscellaneous Revenues	\$ 5,269	\$ 20,772	\$ 2,500	\$ 2,500
Other Financing Sources				
8954 Operating Transfers In	\$ 285	\$	\$	\$
Total Other Financing Sources	\$ 285	\$	\$	\$
Total Revenue	\$ 203,414	\$ 213,436	\$ 455,750	\$ 457,367
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 88,296	\$ 94,699	\$ 5,000	\$ 205,878
1002 Salaries and Wages	3,678,137	3,621,802	4,262,638	4,155,683
1003 Extra Help	50,142	56,056		
1005 Overtime & Call Back	22,922	30,953	2,000	2,000
1010 Cafeteria Plans (Non-PERS)		83,389	185,150	183,050
1018 Taxable Meal Reimbursements	687	197	750	750
1300 P.E.R.S.	891,180	845,508	1,051,041	1,009,703
1301 F.I.C.A.	255,733	261,249	330,873	322,662
1303 Other - Post Employment Benefits	323,321	356,527	455,365	447,900
1304 Other - Post Emplmnt Charges (Up Front)		186,200	74,480	37,240
1310 Employee Group Ins	484,419	544,563	686,260	675,193
1315 Workers Comp Insurance	10,910	441	14,861	14,749
1325 401 (k) Employer Match	6,468	7,842	10,500	9,750
Total Salaries & Benefits	\$ 5,812,215	\$ 6,089,426	\$ 7,078,918	\$ 7,064,558
Services & Supplies				
2051 Communications - Telephone	\$ 183,270	\$ 53,323	\$ 45,600	\$ 45,600
2052 Mobile Communication Devices	6,816	3,665	3,775	5,564
2140 Gen Liability Ins			19,918	19,918
2271 Parts Installed		279		
2290 Maintenance - Equipment			100	100
2291 Maintenance - Computer Equip	7,994			
2292 Maintenance - Software	12,244		870	870
2431 Professional Dues	10,453	10,561	11,104	11,104
2439 Membership/Dues	1,540	1,520	1,630	1,630
2456 Misc Expense	1			
2481 PC Acquisition	12,800	5,516	6,808	6,808
2511 Printing	10,240	14,273	17,724	17,724
2522 Other Supplies	6,103	5,724	1,000	1,000
2523 Office Supplies & Exp	15,556	23,548	15,000	15,000
2524 Postage	7,254	7,832	9,435	9,435
2534 Operating Materials	2,679		500	500
2543 Investigators		37		
2555 Prof/Spec Svcs - Purchased	85,778	112,708	29,000	177,000
2556 Prof/Spec Svcs - County	16,222	27,674	21,326	21,326
2568 MIS - Services		1,073		
2701 Publications & Legal Notices	691	1,209	700	700
2709 Countywide System Charges	3,795	11,550	12,769	12,769
2711 Rents & Leases - Auto	91			
2727 Rents & Leases - Bldgs & Impr	89,246	7,681		

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity HHS Administration - 42000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2838 Special Dept Expense-1099 Reportable		75	200	200
2840 Special Dept Expense	120,468	3,957	3,700	3,700
2844 Training	2,839	8,473	2,000	7,000
2931 Travel & Transportation	3,663	1,913	3,000	3,000
2932 Mileage	8,667	2,878	3,100	3,100
2933 Lodging	2,243	795	2,300	2,300
2941 County Vehicle Mileage	11,260	3,671	5,000	5,000
2963 Program Meals	384	8	400	400
2964 Meals/Food Purchases	706	188	600	600
2965 Utilities	22			
2966 Drug & Alcohol Testing			275	275
Total Services & Supplies	\$ 623,025	\$ 310,131	\$ 217,834	\$ 372,623
Other Charges				
3551 Transfer Out A-87 Costs	\$ 273,782	\$ 782,573	\$ 741,066	\$ 741,066
Total Other Charges	\$ 273,782	\$ 782,573	\$ 741,066	\$ 741,066
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 60,000	\$	\$	\$
Total Other Financing Uses	\$ 60,000	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 242,906	\$ 166,966	\$ 346,365	\$ 346,365
5404 I/T Maintenance - Services	226,500	106,433	127,808	127,808
5552 I/T - MIS Services	357,616	677,341	324,557	324,557
5556 I/T - Professional Services	516,906	430,511	469,700	495,700
5965 I/T Utilities	44,991	50,388	53,000	53,000
Total Intrafund Transfers Out	\$ 1,388,919	\$ 1,431,639	\$ 1,321,430	\$ 1,347,430
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (7,467,248)	\$ (8,198,809)	\$ (8,644,659)	\$ (8,808,932)
5002 I/T - County General Fund	(468,213)			
5015 I/T - PC Housing Authority Fund	(17,939)	(19,085)	(17,773)	(18,312)
Total Intrafund Transfers In	\$ (7,953,400)	\$ (8,217,894)	\$ (8,662,432)	\$ (8,827,244)
Total Expenditures / Appropriations	\$ 204,541	\$ 395,875	\$ 696,816	\$ 698,433
Net Cost	\$ 1,127	\$ 182,439	\$ 241,066	\$ 241,066

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 7,624	\$ 7,582	\$ 7,000	\$ 7,000
Total Licenses, Permits & Franchises	\$ 7,624	\$ 7,582	\$ 7,000	\$ 7,000
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	\$ 2,889	\$ 2,666	\$ 2,200	\$ 2,200
Total Fines, Forfeits & Penalties	\$ 2,889	\$ 2,666	\$ 2,200	\$ 2,200
Intergovernmental Revenue				
7131 State Aid Bio-Terrorism	\$ 970,546	\$ 712,891	\$ 1,069,684	\$ 1,069,684
7144 Federal Public Assistance Program		10		
7157 State Maternal & Child Care	465,810	440,115	584,000	584,000
7170 Misc Health Revenue	2			
7177 State California Children Services	299,925	215,058	205,000	205,000
7189 State Aid for Tobacco Prevention	132,043	157,144	150,000	150,000
7223 State Aid - Family Planning	92,803	60,409	83,000	83,000
7232 State Aid - Other	15,194	27,585	26,203	26,203
7248 Federal WIC Admin	1,194,991	985,777		
7264 Federal Aid Medi-Cal	71,231	78,360	160,459	160,459
7284 Aid from Other Counties	177,609	180,299	181,500	181,500
7320 CCS Medi-Cal	1,367,986	735,845	695,000	695,000
7322 Fed Nutrition Network	80,794	161,635		
7323 Fed SAMHSA Funding	110,919	114,877		
7333 State Aid - AIDS Grant	16,844	13,790	15,600	15,600
7353 Federal Aid for EPSDT	853,181	770,764	565,000	565,000
7355 Other State for Health	210,048	378,933	330,000	330,000
7371 State Aid - Adolescent Family Life	250,047	131,150	137,300	137,300
7397 VLF-Health	3,225,389	3,225,389	3,322,151	3,811,824
7401 State Aid Health Realign	1,223,351	1,653,351	1,284,519	1,307,763
7403 State Aid Calif Childrens Svc Realign	594,886	875,545	566,407	566,407
7404 State Aid Stabilization Realign	31,101	92,000		
7414 State Aid Immunization	74,603	89,835	99,400	99,400
7498 ARRA/State Pass-through (Sub recipient)	(5,010)			
Total Intergovernmental Revenue	\$ 11,454,293	\$ 11,100,762	\$ 9,475,223	\$ 9,988,140
Charges for Services				
8116 NSF & Misc Fees	\$	\$ 37	\$	\$
8142 Recording Fees	23	46	10	10
8157 Recording Fees Vital Statistics	213,930	281,550	240,000	240,000
8182 Health Fees	3,892	2,768	4,500	4,500
8184 Laboratory Fees	31,275	43,797	40,000	40,000
8190 Public Hlth Lab Services	24,839	10,985	14,000	14,000
8193 Other Services	1,601			
8212 Other General Reimbursement		1,467		
8218 Forms and Photocopies		4,395		
8297 Training Fees		3,895		
8376 Convenience Copier Revenue		15		
Total Charges for Services	\$ 275,560	\$ 348,955	\$ 298,510	\$ 298,510
Donations				
8755 Donation	\$ 11	\$ 288	\$	\$
Total Donations	\$ 11	\$ 288	\$	\$
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 72,125	\$ 164,498	\$ 130,000	\$ 130,000
8764 Miscellaneous Revenues	15	5,483		
8766 Cash Overage		5		
Total Miscellaneous Revenues	\$ 72,140	\$ 169,986	\$ 130,000	\$ 130,000
Other Financing Sources				
8772 Tsfir from GF - ST Realignment	\$ (31,101)	\$	\$	\$
Total Other Financing Sources	\$ (31,101)	\$	\$	\$
Total Revenue	\$ 11,781,416	\$ 11,630,239	\$ 9,912,933	\$ 10,425,850

Expenditures / Appropriations
 Salaries & Benefits

Budget Unit **General Fund - 100**
Function Public Assistance
Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
1001 Employee Paid Sick Leave	\$ 37,613	\$ 38,857	\$ 30,000	\$ 30,000
1002 Salaries and Wages	4,372,472	4,066,223	4,156,378	4,146,464
1003 Extra Help	571,097	392,784	158,979	158,979
1005 Overtime & Call Back	12,159	5,965	11,500	11,500
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)		120,040	229,784	229,784
1018 Taxable Meal Reimbursements	633	30	1,200	1,200
1300 P.E.R.S.	1,068,880	893,675	923,645	921,442
1301 F.I.C.A.	356,743	333,653	360,606	359,822
1303 Other - Post Employment Benefits	494,782	447,477	432,224	431,193
1304 Other - Post Employment Charges (Up Front)	148,960	186,200	74,480	74,480
1310 Employee Group Ins	657,100	701,220	687,669	686,029
1315 Workers Comp Insurance	6,843	(21)	29,535	29,471
1325 401 (k) Employer Match	1,308	1,752	2,925	2,925
Total Salaries & Benefits	\$ 7,728,590	\$ 7,189,855	\$ 7,098,925	\$ 7,083,289
Services & Supplies				
2050 Communications - Radio	\$ 6,240	\$ 6,240	\$ 6,240	\$ 6,240
2051 Communications - Telephone	126,735	120,729	108,000	108,000
2052 Mobile Communication Devices	15,082	15,428	13,000	13,000
2068 Food	855		290	290
2130 Insurance	5,378	2,754	8,700	8,700
2140 Gen Liability Ins			18,519	18,519
2273 Parts	139		250	250
2274 Delivery & Freight Charges	2,702	981	1,000	1,000
2290 Maintenance - Equipment	56,529	49,598	60,000	60,000
2291 Maintenance - Computer Equip	6,063	6,545	6,200	6,200
2292 Maintenance - Software	39,400	44,901	58,000	58,000
2411 Financial Services	5			
2422 Medical, Dental & Lab Supp	199,950	189,173	250,000	250,000
2431 Professional Dues	1,790	463	3,000	3,000
2439 Membership/Dues	21,798	20,271	20,000	20,000
2456 Misc Expense	11	154		
2481 PC Acquisition	22,690	52,509	12,600	12,600
2511 Printing	53,272	42,018	53,000	53,000
2512 Laundry/Dry Cleaning	861	1,095	900	900
2522 Other Supplies	702	1,654	3,500	3,500
2523 Office Supplies & Exp	36,152	36,659	32,000	32,000
2524 Postage	34,887	37,706	33,829	33,829
2534 Operating Materials		775		
2555 Prof/Spec Svcs - Purchased	475,462	423,932	319,042	319,042
2556 Prof/Spec Svcs - County	16,383	29,904	14,080	14,080
2701 Publications & Legal Notices	13,585	4,207	12,000	12,000
2709 Countywide System Charges	8,508	22,050	23,491	23,491
2711 Rents & Leases - Auto		118		
2727 Rents & Leases - Bldgs & Impr	108,246	106,986	68,750	68,750
2829 Media Services	1,449			
2838 Special Dept Expense-1099 Reportable	1,793	62		
2839 Recording Fees		84		
2840 Special Dept Expense	108,985	27,881	80,000	80,000
2844 Training	23,609	14,410	20,000	20,000
2931 Travel & Transportation	3,799	2,466	5,000	5,000
2932 Mileage	11,859	11,179	10,000	10,000
2933 Lodging	6,273	4,200	6,500	6,500
2941 County Vehicle Mileage	45,379	45,531	44,000	44,000
2963 Program Meals	131	2,004	500	500
2964 Meals/Food Purchases	6,423	2,392	5,000	5,000
2965 Utilities	11,184	12,147	13,500	13,500
Total Services & Supplies	\$ 1,474,309	\$ 1,339,206	\$ 1,310,891	\$ 1,310,891
Other Charges				
3061 Transportation for Client	\$ 6,450	\$ 1,060	\$ 2,000	\$ 2,000
3080 Support & Care of Persons	74,715	141,520	200,000	200,000

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Public Health - 42760

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3081 Support & Care -Med, Dent&Lab Supplies	630	2,093		
Total Other Charges	\$ 81,795	\$ 144,673	\$ 202,000	\$ 202,000
Capital Assets				
4451 Equipment	\$ 56,548	\$	\$ 18,650	\$ 18,650
Total Capital Assets	\$ 56,548	\$	\$ 18,650	\$ 18,650
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 239	\$	\$
3778 Operating Transfer Out - Capital Imprvmt		550,000		
Total Other Financing Uses	\$	\$ 550,239	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 373,293	\$ 421,431	\$ 522,481	\$ 522,481
5404 I/T Maintenance - Services	54,573	67,123	44,093	44,093
5422 I/T - Medical, Dental & Lab Supplies	243			
5550 I/T - Administration	821,698	922,624	1,017,127	1,032,763
5552 I/T - MIS Services	305,168	364,539	388,856	388,856
5556 I/T - Professional Services	2,218	20,393	400	400
Total Intrafund Transfers Out	\$ 1,557,193	\$ 1,796,110	\$ 1,972,957	\$ 1,988,593
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (281,445)	\$ (414,393)	\$ (182,000)	\$ (182,000)
5011 I/T - Public Safety Fund	(154,642)	(142,453)	(140,000)	(140,000)
Total Intrafund Transfers In	\$ (436,087)	\$ (556,846)	\$ (322,000)	\$ (322,000)
Total Expenditures / Appropriations	\$ 10,462,348	\$ 10,463,237	\$ 10,281,423	\$ 10,281,423
Net Cost	\$ (1,319,068)	\$ (1,167,002)	\$ 368,490	\$ (144,427)

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Environmental Health - 42820

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6752 Business Licenses	\$ 27,708	\$ 32,008	\$ 37,427	\$ 37,427
6753 Food Estab Permits	1,506,203	1,634,615	1,480,669	1,480,669
6755 Construction Permits	1,017			
6758 Septic Permits	67,001	83,796	75,227	75,227
6765 Renewal Permits	3,630	3,844		
6769 Permits		36,004	22,656	22,656
6772 Well Permits	61,848	90,306	74,624	74,624
6778 Hazardous Mat Reg Fees	1,006,013	1,297,927	1,114,120	1,114,120
6782 Pool/Spa Permits	316,511	307,353	327,603	327,603
Total Licenses, Permits & Franchises	\$ 2,989,931	\$ 3,485,853	\$ 3,132,326	\$ 3,132,326
Rev from Use of Money & Property				
6950 Interest	\$ 225	\$	\$ 334	\$ 334
Total Rev from Use of Money & Property	\$ 225	\$	\$ 334	\$ 334
Intergovernmental Revenue				
7146 Federal - Disaster Relief	\$	\$ 1,860	\$	\$
7167 St Aid - Waste Tire Enforcement Prog	278,710	265,054	276,771	276,771
7179 Medi-Cal - Clinic	(39,569)			
7197 State Aid - Abvground Petrol Stor Tank	44,114	10,307	9,748	9,748
7241 State EPA Grant	14,717	9,505	14,008	14,008
7331 State for Disaster	10			
7394 State Aid - Solid Waste Enforcement	21,661	21,743	24,448	24,448
Total Intergovernmental Revenue	\$ 319,643	\$ 308,469	\$ 324,975	\$ 324,975
Charges for Services				
8108 Solid Waste Inspections	\$ 64,035	\$ 64,521	\$ 81,001	\$ 81,001
8109 Parcel Split Applications	7,724	11,007	10,377	10,377
8116 NSF & Misc Fees	234	130	300	300
8162 Inspect Fee Stormwater - Restaurants	57,360	3,014	62,579	62,579
8163 Health - Site Review	49,480	62,201	51,782	51,782
8167 Food Certifications	15,068	11,043	15,215	15,215
8169 Inspect Fee EH-Public Drinking Water	112,959	157,874	114,199	114,199
8178 Septage Service Chg - Mo	12,018	9,815	14,716	14,716
8182 Health Fees	8,148	9,053	8,178	8,178
8195 Inspect Fee Septic Onsite Monitor&Maint.	13,600	10,806	10,549	10,549
8212 Other General Reimbursement	38,486	30,335	69,970	69,970
8218 Forms and Photocopies	500	287	608	608
8243 Plan Check Fees	122,084	118,105	126,402	126,402
8259 Environmental Applications	2,885		1,997	1,997
8260 Land Use Applications	8,981	7,547	10,862	10,862
8261 Other Multi Dept Applications	15,585	16,177	15,923	15,923
8269 Planning - At Cost Projects Fees	26,634	5,383	36,652	36,652
8275 Underground Tank Cleanup	106,208	88,345	110,671	110,671
Total Charges for Services	\$ 661,989	\$ 605,643	\$ 741,981	\$ 741,981
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ (15,021)	\$	\$ 3,228	\$ 3,228
Total Miscellaneous Revenues	\$ (15,021)	\$	\$ 3,228	\$ 3,228
Other Financing Sources				
8954 Operating Transfers In	\$ 2,396	\$	\$ 2,843	\$ 2,843
Total Other Financing Sources	\$ 2,396	\$	\$ 2,843	\$ 2,843
Total Revenue	\$ 3,959,163	\$ 4,399,965	\$ 4,205,687	\$ 4,205,687
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 71,871	\$ 3,368	\$ 5,000	\$ 5,000
1002 Salaries and Wages	2,338,268	2,035,880	2,400,934	2,395,440
1003 Extra Help	38,001	36,279		
1005 Overtime & Call Back	1,185	442	10,000	10,000
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)		61,759	131,373	131,373
1018 Taxable Meal Reimbursements	733	999	2,000	2,000

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Environmental Health - 42820

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
1300 P.E.R.S.	549,098	432,369	506,403	505,244
1301 F.I.C.A.	174,773	157,254	199,310	198,881
1303 Other - Post Employment Benefits	237,733	204,484	228,802	228,279
1304 Other - Post Emplmnt Charges (Up Front)		186,200		
1310 Employee Group Ins	259,693	273,331	316,229	315,506
1315 Workers Comp Insurance	9,733	(56)	13,562	13,533
1325 401 (k) Employer Match	755	315	788	788
Total Salaries & Benefits	\$ 3,681,843	\$ 3,394,624	\$ 3,814,401	\$ 3,806,044
Services & Supplies				
2051 Communications - Telephone	\$ 42,052	\$ 44,420	\$ 47,329	\$ 47,329
2052 Mobile Communication Devices	2,743	4,479	4,000	4,000
2290 Maintenance - Equipment	304	1,324		
2292 Maintenance - Software		1,873		
2439 Membership/Dues	5,123	3,547	6,768	6,768
2481 PC Acquisition	4,223	65,970	40,863	40,863
2511 Printing	6,581	8,539	10,700	10,700
2522 Other Supplies	67	6,870	4,000	4,000
2523 Office Supplies & Exp	9,896	10,219	12,000	12,000
2524 Postage	7,115	6,740	8,455	8,455
2534 Operating Materials	1,126			
2555 Prof/Spec Svcs - Purchased	14,354	1,028	19,877	19,877
2556 Prof/Spec Svcs - County	9,774	5,097	7,000	7,000
2701 Publications & Legal Notices		720		
2709 Countywide System Charges	9,054	20,521	11,776	11,776
2727 Rents & Leases - Bldgs & Impr	42,212			
2838 Special Dept Expense-1099 Reportable	754	311	1,571	1,571
2840 Special Dept Expense	52,551	57,684	38,300	38,300
2844 Training	655	655	10,000	10,000
2931 Travel & Transportation	760	2,945	4,000	4,000
2932 Mileage	440	1,142	6,000	6,000
2933 Lodging	3,399	4,868	5,000	5,000
2941 County Vehicle Mileage	91,510	90,310	110,000	110,000
2964 Meals/Food Purchases	763	1,526	1,500	1,500
Total Services & Supplies	\$ 305,456	\$ 340,788	\$ 349,139	\$ 349,139
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 78,148	\$ 94,538	\$ 96,599	\$ 96,599
5550 I/T - Administration	407,853	441,226	395,332	403,689
5552 I/T - MIS Services	109,739	322,843	442,075	442,075
5555 I/T Prof/Special Services - Purchased		234		
5556 I/T - Professional Services	7,562	14,576	18,000	18,000
5965 I/T Utilities	26,867	37,366	33,000	33,000
Total Intrafund Transfers Out	\$ 630,169	\$ 910,783	\$ 985,006	\$ 993,363
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (1,242)	\$	\$ (15,000)	\$ (15,000)
5004 I/T - Road Fund	(4,889)	(8,428)	(3,300)	(3,300)
5008 I/T - County Office Bldg Fund	(155)			
Total Intrafund Transfers In	\$ (6,286)	\$ (8,428)	\$ (18,300)	\$ (18,300)
Total Expenditures / Appropriations	\$ 4,611,182	\$ 4,637,767	\$ 5,130,246	\$ 5,130,246
Net Cost	\$ 652,019	\$ 237,802	\$ 924,559	\$ 924,559

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Adult System of Care - 42930

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	\$ 133,720	\$ 96,219	\$ 81,110	\$ 81,110
Total Fines, Forfeits & Penalties	\$ 133,720	\$ 96,219	\$ 81,110	\$ 81,110
Rev from Use of Money & Property				
6961 DeWitt Property Rent	\$	\$ 1	\$	\$
Total Rev from Use of Money & Property	\$	\$ 1	\$	\$
Intergovernmental Revenue				
7162 State Welfare Admin General	\$ 1,200	\$ 1,200	\$	\$
7187 State Aid Mental Health	4,614,902	5,351,665	5,200,000	5,893,267
7193 State Aid Drug	848,600	1,214,086	1,251,180	1,550,391
7232 State Aid - Other	337,031	371,603	407,524	423,412
7239 State Welfare Title XX Social Services	1,514,518	1,685,934	2,419,039	2,439,400
7260 Federal Aid - HRD CSBG	282,815	84	84	84
7264 Federal Aid Medi-Cal	3,008,356	3,808,962	4,920,000	5,007,557
7270 Federal Aid - M/H Drug	1,316,343	1,440,932	1,410,535	1,410,535
7284 Aid from Other Counties	184,645	220,475	180,000	180,000
7292 Aid from Other Governmental Agencies	26,508	17,380	43,608	43,608
7323 Fed SAMHSA Funding	107,596	16,370	112,142	112,142
7326 Federal - Other	680,584	581,735	582,000	582,000
7327 Fed - PATH Grant	27,884	47,706	40,000	40,000
7398 VLF Mental Health	148,776	80,527		
7400 State Aid Mental Health Realign	4,729,786	4,879,649	5,110,498	4,961,649
7409 Federal Drug Medi-Cal Revenue	863,145	1,238,613	947,360	1,197,910
7419 Federal Aid - CWS Title XIX	1,975,377	1,961,121	2,259,840	2,259,840
7430 Sales Tax Realignment for Public Safety		816,200		1,259,771
7498 ARRA/State Pass-through (Sub recipient)	69,344			
Total Intergovernmental Revenue	\$ 20,737,410	\$ 23,734,242	\$ 24,883,810	\$ 27,361,566
Charges for Services				
8145 Court Fees/Costs	\$ 345	\$ 20	\$	\$
8148 Estate Fees	9,057	27,452	4,078	4,078
8164 Mental Health Patient Revenue	143,812	251,794	161,728	161,728
8165 Mental Health Services	5,053	8,892	16,438	16,438
8212 Other General Reimbursement	76,370	81,880	58,387	58,387
Total Charges for Services	\$ 234,637	\$ 370,038	\$ 240,631	\$ 240,631
Donations				
8755 Donation	\$ 12,940	\$ 250	\$	\$
Total Donations	\$ 12,940	\$ 250	\$	\$
Miscellaneous Revenues				
8753 Other Sales	\$ 1,483	\$ 2,430	\$ 2,236	\$ 2,236
8764 Miscellaneous Revenues	18,739	17,796	8,546	8,546
Total Miscellaneous Revenues	\$ 20,222	\$ 20,226	\$ 10,782	\$ 10,782
Other Financing Sources				
8700 Other	\$	\$	\$	\$ 1,347,500
8772 Tsfr from GF - ST Realignment	68,249			
8773 Tsfr from GF - VLF Realignment	(68,249)			
8954 Operating Transfers In	321,033	44,995	887,500	71,300
Total Other Financing Sources	\$ 321,033	\$ 44,995	\$ 887,500	\$ 1,418,800
Total Revenue	\$ 21,459,962	\$ 24,265,971	\$ 26,103,833	\$ 29,112,889
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 111,232	\$ 11,182	\$ 39,548	\$ 39,548
1002 Salaries and Wages	6,978,962	6,744,031	8,030,193	8,246,416
1003 Extra Help	477,712	455,553	38,312	38,312
1005 Overtime & Call Back	25,676	23,074	27,612	27,612
1006 Sick Leave Payoff		42		
1010 Cafeteria Plans (Non-PERS)		177,013	433,692	433,692
1017 Uniform Allowance		(19)		
1018 Taxable Meal Reimbursements	619	257		
1300 P.E.R.S.	1,638,516	1,457,001	1,778,230	1,820,660

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Adult System of Care - 42930

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
1301 F.I.C.A.	529,014	523,508	655,084	672,707
1303 Other - Post Employment Benefits	734,604	700,113	813,685	843,545
1304 Other - Post Emplmnt Charges (Up Front)	186,200	707,560	186,200	335,160
1310 Employee Group Ins	972,453	1,121,607	1,276,571	1,322,877
1315 Workers Comp Insurance	14,436	(154)	34,967	36,090
1325 401 (k) Employer Match	3,604	3,729	6,000	6,000
Total Salaries & Benefits	\$ 11,673,028	\$ 11,924,497	\$ 13,320,094	\$ 13,822,619
Services & Supplies				
2051 Communications - Telephone	\$ 166,872	\$ 176,251	\$ 201,098	\$ 201,098
2052 Mobile Communication Devices	9,116	8,150	7,782	7,782
2068 Food	1,555	4,623		
2085 Household Expense	1,747		4,684	4,684
2130 Insurance	24,141	97,600	39,002	39,002
2140 Gen Liability Ins			109,743	109,743
2271 Parts Installed		789		
2274 Delivery & Freight Charges		30		
2290 Maintenance - Equipment	3,560	1,892	2,459	2,459
2291 Maintenance - Computer Equip	1,949		2,000	2,000
2292 Maintenance - Software	34,202	26,844	36,000	36,000
2422 Medical, Dental & Lab Supp	75,864	92,276	94,600	94,600
2431 Professional Dues	805	874	1,068	1,068
2439 Membership/Dues	34,185	33,204	36,950	36,950
2456 Misc Expense	(274)	316	8	8
2481 PC Acquisition	94,647	1,997	30,000	73,100
2511 Printing	58,710	68,579	70,625	70,625
2516 Fed Drug Medical Program	742,586	921,977	947,360	1,197,360
2521 Operating Supplies		68		
2522 Other Supplies	5,521	10,276	3,903	3,903
2523 Office Supplies & Exp	54,831	55,359	49,713	49,713
2524 Postage	28,642	32,724	31,743	31,743
2534 Operating Materials	1,050			
2554 Commissioner's Fees	2,650			
2555 Prof/Spec Svcs - Purchased	10,568,585	12,842,108	13,670,239	15,467,145
2556 Prof/Spec Svcs - County	191,257	289,959	159,471	159,471
2701 Publications & Legal Notices	3,099	441		
2709 Countywide System Charges	15,191	36,470	31,509	31,509
2711 Rents & Leases - Auto	131	409	114	114
2727 Rents & Leases - Bldgs & Impr	845,948	831,067	1,047,943	1,047,943
2821 Small Equipment	314			
2838 Special Dept Expense-1099 Reportable	16,107	61,572	130,002	580,252
2840 Special Dept Expense	32,726	136,522	15,800	15,800
2844 Training	17,693	12,886	7,274	7,274
2848 Contract Employee Expense		2,345	3,655	3,655
2860 Library Materials	2,002	1,489	634	634
2931 Travel & Transportation	1,251	2,959	1,568	1,568
2932 Mileage	47,785	54,589	39,806	39,806
2933 Lodging	3,563	5,010	1,297	1,297
2941 County Vehicle Mileage	69,588	83,115	82,198	82,198
2955 Prof & Spec Serv & Med	57			
2963 Program Meals	977	966	1,379	1,379
2964 Meals/Food Purchases	1,126	2,051	1,394	1,394
2965 Utilities	141,948	133,732	203,197	203,197
Total Services & Supplies	\$ 13,301,707	\$ 16,031,519	\$ 17,066,218	\$ 19,606,474
Other Charges				
3030 Aid to Families - AFDC	\$ 96	\$	\$	\$
3061 Transportation for Client	10,027	8,124	11,382	11,382
3062 Client Ancillary Costs	2,615	(2,836)	3,030	3,030
3078 Support & Care Medical	3,583,456	3,780,080	3,886,731	3,886,731
3079 Support & Care Rent	436,292	462,101	465,296	465,296
3080 Support & Care of Persons	17,007	26,573	15,638	15,638
3090 Aid to Indigents		80		

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity **Adult System of Care - 42930**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3095 Title XX Social Services Purch		180		
Total Other Charges	\$ 4,049,493	\$ 4,274,302	\$ 4,382,077	\$ 4,382,077
Other Financing Uses				
3776 Contrib Auto Working Capital	\$	\$ 21,802	\$ 88,000	\$ 88,000
3778 Operating Transfer Out - Capital Imprvmt	200,000			
Total Other Financing Uses	\$ 200,000	\$ 21,802	\$ 88,000	\$ 88,000
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 551,584	\$ 635,152	\$ 787,593	\$ 787,593
5404 I/T Maintenance - Services	270,617	220,533	296,702	296,702
5422 I/T - Medical, Dental & Lab Supplies	949			
5550 I/T - Administration	1,256,423	1,539,325	1,582,675	1,611,789
5552 I/T - MIS Services	422,484	689,245	962,450	962,450
5553 I/T - Revenue Services Charges	7	4,308	3,500	3,500
5556 I/T - Professional Services	417,547	436,537	416,455	416,455
5965 I/T Utilities	327	1,566	1,504	1,504
Total Intrafund Transfers Out	\$ 2,919,938	\$ 3,526,666	\$ 4,050,879	\$ 4,079,993
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (457,403)	\$ (419,859)	\$ (457,403)	\$ (457,403)
5002 I/T - County General Fund	(47,683)	(47,683)	(147,683)	(147,683)
5011 I/T - Public Safety Fund	(3,536,766)	(3,731,967)	(3,851,731)	(3,851,731)
Total Intrafund Transfers In	\$ (4,041,852)	\$ (4,199,509)	\$ (4,456,817)	\$ (4,456,817)
Total Expenditures / Appropriations	\$ 28,102,314	\$ 31,579,277	\$ 34,450,451	\$ 37,522,346
Net Cost	\$ 6,642,352	\$ 7,313,306	\$ 8,346,618	\$ 8,409,457

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Medical Clinics - 42950

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7170 Misc Health Revenue	\$ 30,333	\$ 11,667	\$	\$
7179 Medi-Cal - Clinic	2,538,321	2,416,507	2,850,267	3,090,781
7180 Federal Medicare - Clinic	216,389	207,903	235,000	235,000
7223 State Aid - Family Planning	320,227	221,473	218,974	218,974
7264 Federal Aid Medi-Cal		398,669	872,311	872,311
7299 Aid from CFHC	105,592	90,727	95,669	95,669
7355 Other State for Health	18,755	6,754	10,000	10,000
7416 Denti-Cal - Clinic	171			
Total Intergovernmental Revenue	\$ 3,229,788	\$ 3,353,700	\$ 4,282,221	\$ 4,522,735
Charges for Services				
8182 Health Fees	\$ 33,949	\$ 5,919	\$ 3,800	\$ 3,800
8183 Clinic Registration Fees	197,684	154,260	181,500	181,500
8189 Institution Care & Services	68,312	38,034	45,000	45,000
8199 Clinic Fees & Ins	252,046	214,082	175,500	175,500
8212 Other General Reimbursement	3,367			
8218 Forms and Photocopies	1,115	930	850	850
Total Charges for Services	\$ 556,473	\$ 413,225	\$ 406,650	\$ 406,650
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 104,000	\$ 50,000	\$	\$
8764 Miscellaneous Revenues	11,122	18,223	15,250	15,250
8766 Cash Overage	14			
Total Miscellaneous Revenues	\$ 115,136	\$ 68,223	\$ 15,250	\$ 15,250
Other Financing Sources				
8780 Contributions from Other Funds	\$ 230,000	\$ 115,000	\$ 230,000	\$
Total Other Financing Sources	\$ 230,000	\$ 115,000	\$ 230,000	\$
Total Revenue	\$ 4,131,397	\$ 3,950,148	\$ 4,934,121	\$ 4,944,635
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 33,227	\$	\$	\$
1002 Salaries and Wages	2,772,396	2,800,396	3,255,125	3,255,125
1003 Extra Help	912,974	909,299	516,057	516,057
1005 Overtime & Call Back	3,993	19,639		
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)		51,944	172,667	172,667
1018 Taxable Meal Reimbursements	178			
1300 P.E.R.S.	677,197	641,397	712,899	712,899
1301 F.I.C.A.	236,508	250,335	271,021	271,021
1303 Other - Post Employment Benefits	260,290	256,225	294,121	294,121
1304 Other - Post Emplmnt Charges (Up Front)	74,480	148,960	148,960	148,960
1310 Employee Group Ins	333,694	395,138	452,119	452,119
1315 Workers Comp Insurance	7,038	(21)	16,706	16,706
1325 401 (k) Employer Match	1,944	1,628	1,500	1,500
Total Salaries & Benefits	\$ 5,313,919	\$ 5,476,940	\$ 5,841,175	\$ 5,841,175
Services & Supplies				
2051 Communications - Telephone	\$ 100,779	\$ 95,607	\$ 80,228	\$ 80,228
2052 Mobile Communication Devices	302	40	360	360
2130 Insurance	30,732	17,008	47,500	47,500
2140 Gen Liability Ins			20,917	20,917
2273 Parts	500	188		
2290 Maintenance - Equipment	632	365	500	500
2291 Maintenance - Computer Equip	3,782		3,800	3,800
2292 Maintenance - Software	6,470	6,421	65,000	65,000
2408 Accounting Services	20	93		
2422 Medical, Dental & Lab Supp	388,324	539,935	325,000	325,000
2431 Professional Dues	2,798	2,385	2,000	2,000
2439 Membership/Dues	5,108	2,592	700	700
2456 Misc Expense		29		
2481 PC Acquisition	57,808	15,439	20,000	20,000

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Medical Clinics - 42950

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2511 Printing	34,864	37,663	27,500	27,500
2512 Laundry/Dry Cleaning	18			
2522 Other Supplies	2,201	2,229	2,000	2,000
2523 Office Supplies & Exp	29,912	35,760	35,000	35,000
2524 Postage	10,932	11,590	11,975	11,975
2555 Prof/Spec Svcs - Purchased	148,855	363,957	259,700	259,700
2556 Prof/Spec Svcs - County	10,535	11,274	10,899	10,899
2701 Publications & Legal Notices	1,120	1,309	1,000	1,000
2709 Countywide System Charges	4,740	11,703	9,824	9,824
2710 Rents & Leases - Equipment	451	484	500	500
2724 Hazard Elimination & Safety	75	125		
2727 Rents & Leases - Bldgs & Impr	112,581	109,530	104,672	104,672
2840 Special Dept Expense	20,839	12,914	20,000	20,000
2844 Training	4,187	10,922	5,000	5,000
2931 Travel & Transportation	596	361	7,000	7,000
2932 Mileage	2,576	2,804	2,500	2,500
2933 Lodging	4,379	1,937	1,850	1,850
2941 County Vehicle Mileage	1,785	5,398	4,000	4,000
2955 Prof & Spec Serv & Med	126,040	171,513	300,000	300,000
2963 Program Meals	20	72	100	100
2964 Meals/Food Purchases	840	379	750	750
2965 Utilities	2,985	2,307	3,850	3,850
Total Services & Supplies	\$ 1,117,786	\$ 1,474,333	\$ 1,374,125	\$ 1,374,125
Other Charges				
3061 Transportation for Client	\$	\$ 726	\$	\$
3080 Support & Care of Persons	49,298	115,640	300,000	300,000
3701 Equipment Depreciation			12,973	12,973
Total Other Charges	\$ 49,298	\$ 116,366	\$ 312,973	\$ 312,973
Capital Assets				
4451 Equipment	\$	\$ 9,631	\$	\$
Total Capital Assets	\$	\$ 9,631	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 206,158	\$ 230,501	\$ 277,002	\$ 277,002
5404 I/T Maintenance - Services	168,721	154,804	194,993	194,993
5550 I/T - Administration	638,235	678,429	566,820	577,334
5552 I/T - MIS Services	146,044	571,611	622,457	622,457
5553 I/T - Revenue Services Charges	1,317	1,181	1,000	1,000
5556 I/T - Professional Services	23,386	87,179	50,750	50,750
5965 I/T Utilities	52,574	61,489	53,000	53,000
Total Intrafund Transfers Out	\$ 1,236,435	\$ 1,785,194	\$ 1,766,022	\$ 1,776,536
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (126,925)	\$ (124,929)	\$ (82,482)	\$ (82,482)
5002 I/T - County General Fund		(132)		
5011 I/T - Public Safety Fund	(559)			
Total Intrafund Transfers In	\$ (127,484)	\$ (125,061)	\$ (82,482)	\$ (82,482)
Total Expenditures / Appropriations	\$ 7,589,954	\$ 8,737,403	\$ 9,211,813	\$ 9,222,327
Net Cost	\$ 3,458,557	\$ 4,787,255	\$ 4,277,692	\$ 4,277,692

Budget Unit **General Fund - 100**
Function Health and Sanitation
Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7158 State Welfare Admin Adoption Program	\$ 221,603	\$ 275,458	\$ 221,801	\$ 229,730
7166 State Childrens Boarding Homes/Inst	1,823,490	1,798,782	2,535,238	2,598,803
7187 State Aid Mental Health	7,139,399	3,752,711	3,681,352	4,355,127
7232 State Aid - Other	143,461	52,494		1,341
7239 State Welfare Title XX Social Services	6,562,190	6,419,180	6,578,298	6,817,619
7264 Federal Aid Medi-Cal	1,084,893	1,225,956	1,150,000	1,357,750
7270 Federal Aid - M/H Drug	22,719	22,719	173,000	173,000
7284 Aid from Other Counties	51,662			
7292 Aid from Other Governmental Agencies	(351,468)	(36,627)		
7303 State Aid Child Abuse Prevention	78,380	91,579	89,212	92,489
7307 Adoption Assistance IV-E - Federal	32,029			
7323 Fed SAMHSA Funding	854,526	681,302	696,000	696,000
7326 Federal - Other	173,403	(107,537)	107,386	107,386
7393 VLF-Social Services	298,396	298,396	307,347	352,649
7399 State Aid Public Asst Realign	3,478,314	4,496,222	3,955,804	4,022,913
7404 State Aid Stabilization Realign			20,278	20,278
7405 Federal Aid - Child Welfare Services	5,897,760	5,759,177	6,319,760	6,317,683
7419 Federal Aid - CWS Title XIX	903,851	912,395	931,276	931,276
7420 Federal Family Preservation Program	381,175	51,514	202,159	202,159
7485 Federal Foster Care Administration	253,944	328,441	283,835	283,835
7486 State Foster Care Administration	432,350	463,546	385,437	399,790
Total Intergovernmental Revenue	\$ 29,482,077	\$ 26,485,708	\$ 27,638,183	\$ 28,959,828
Charges for Services				
8154 Court Appearance Fees	\$ 35	\$	\$	\$
8164 Mental Health Patient Revenue		6,323		
8179 Adoption Fees	3,200	2,200	5,000	5,000
8193 Other Services	1,408	481	2,000	2,000
8212 Other General Reimbursement	5,095	13,820	3,000	3,000
Total Charges for Services	\$ 9,738	\$ 22,824	\$ 10,000	\$ 10,000
Donations				
8755 Donation	\$ 7	\$	\$	\$
Total Donations	\$ 7	\$	\$	\$
Miscellaneous Revenues				
8753 Other Sales	\$ 174	\$ 843	\$ 745	\$ 745
8771 Subrogation Recovery		6,214		
Total Miscellaneous Revenues	\$ 174	\$ 7,057	\$ 745	\$ 745
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 10,138	\$	\$	\$
8772 Tsfr from GF - ST Realignment	47,476			
8773 Tsfr from GF - VLF Realignment	(16,375)			
8954 Operating Transfers In	1,776	91,491	51,000	51,000
Total Other Financing Sources	\$ 43,015	\$ 91,491	\$ 51,000	\$ 51,000
Total Revenue	\$ 29,535,011	\$ 26,607,080	\$ 27,699,928	\$ 29,021,573

Expenditures / Appropriations

Salaries & Benefits

1001 Employee Paid Sick Leave	\$ 58,029	\$ 21,073	\$ 50,000	\$ 50,000
1002 Salaries and Wages	10,051,588	9,361,684	10,466,519	10,754,385
1003 Extra Help	337,903	347,707	256,346	256,346
1005 Overtime & Call Back	357,488	478,673	238,988	238,988
1006 Sick Leave Payoff	1,291	2,000		
1010 Cafeteria Plans (Non-PERS)		267,018	598,678	598,678
1018 Taxable Meal Reimbursements	2,153	1,581	3,000	3,000
1300 P.E.R.S.	2,381,990	2,056,654	2,245,210	2,301,698
1301 F.I.C.A.	787,988	767,789	923,936	946,222
1303 Other - Post Employment Benefits	1,120,276	1,021,236	1,132,067	1,161,927
1304 Other - Post Employment Charges (Up Front)	74,480	670,320	223,440	372,400
1310 Employee Group Ins	1,453,039	1,522,203	1,706,376	1,743,580
1315 Workers Comp Insurance	15,496	(82)	46,382	47,598

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
1325 401 (k) Employer Match	4,502	2,488	4,500	4,500
Total Salaries & Benefits	\$ 16,646,223	\$ 16,520,344	\$ 17,895,442	\$ 18,479,322
Services & Supplies				
2051 Communications - Telephone	\$ 241,299	\$ 248,640	\$ 262,602	\$ 262,602
2052 Mobile Communication Devices	17,217	17,795	13,845	13,845
2068 Food	30,176	37,385	26,601	26,601
2085 Household Expense	2,409	3,772	2,407	2,407
2130 Insurance	16,578	1,329	23,904	3,904
2140 Gen Liability Ins			291,937	291,937
2273 Parts	592			
2290 Maintenance - Equipment	1,090	3,332	1,213	1,213
2291 Maintenance - Computer Equip	961		3,002	3,002
2292 Maintenance - Software	9,647	13,222	9,000	9,000
2404 Maintenance Services	1,404	1,543	1,726	1,726
2422 Medical, Dental & Lab Supp	142,323	176,766	145,000	145,000
2431 Professional Dues	710	140	980	980
2439 Membership/Dues	7,510	7,651	2,190	2,190
2456 Misc Expense	14,774	15,403	9,877	9,877
2481 PC Acquisition		132,649	134,723	140,123
2511 Printing	90,464	107,142	105,071	105,071
2522 Other Supplies	1,250	24,580	21	21
2523 Office Supplies & Exp	79,007	82,524	74,334	74,334
2524 Postage	26,066	28,430	26,360	26,360
2555 Prof/Spec Svcs - Purchased	7,575,878	4,554,650	4,400,311	4,799,961
2556 Prof/Spec Svcs - County	52,275	77,207	51,233	51,233
2701 Publications & Legal Notices	149	298		
2709 Countywide System Charges	20,401	51,298	44,685	44,685
2711 Rents & Leases - Auto	361	1,024	881	881
2727 Rents & Leases - Bldgs & Impr	921,834	789,720	903,201	903,201
2770 Fuels & Lubricants		186		
2821 Small Equipment	2,231	161		
2822 Advertising		189		
2838 Special Dept Expense-1099 Reportable	8,350	5,556	64,620	80,620
2840 Special Dept Expense	85,524	83,816	142,853	112,853
2844 Training	17,733	31,097	12,629	12,629
2860 Library Materials	7,930	2,020	4,587	4,587
2931 Travel & Transportation	10,346	11,347	11,322	11,322
2932 Mileage	123,841	115,268	74,671	74,671
2933 Lodging	5,956	10,429	7,793	7,793
2941 County Vehicle Mileage	176,781	203,718	208,435	208,435
2955 Prof & Spec Serv & Med	57			
2963 Program Meals	14,279	14,606	12,830	12,830
2964 Meals/Food Purchases	2,471	3,118	2,736	2,736
2965 Utilities	52,097	51,672	53,157	53,157
Total Services & Supplies	\$ 9,761,971	\$ 6,909,683	\$ 7,130,737	\$ 7,501,787
Other Charges				
3061 Transportation for Client	\$ 66,263	\$ 103,185	\$ 63,211	\$ 63,211
3062 Client Ancillary Costs	9,438	14,054	15,333	15,333
3078 Support & Care Medical			2,000	2,000
3079 Support & Care Rent	566,561	531,948	574,027	574,027
3080 Support & Care of Persons	1,019,537	1,325,153	1,116,500	1,116,500
3095 Title XX Social Services Purch	66,263	73,557	63,444	63,444
3525 Placer County	11			
Total Other Charges	\$ 1,728,073	\$ 2,047,897	\$ 1,834,515	\$ 1,834,515
Other Financing Uses				
3776 Contrib Auto Working Capital	\$	\$ 56,437	\$ 59,000	\$ 59,000
Total Other Financing Uses	\$	\$ 56,437	\$ 59,000	\$ 59,000
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 834,660	\$ 951,503	\$ 1,069,104	\$ 1,069,104
5404 I/T Maintenance - Services	150,086	182,749	200,738	200,738
5550 I/T - Administration	1,709,956	1,864,052	1,898,582	1,939,288

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity Children System of Care - 42970

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5552 I/T - MIS Services	602,551	1,013,195	1,317,449	1,317,449
5556 I/T - Professional Services	1,306,795	1,185,596	1,420,000	1,420,000
5965 I/T Utilities	51,079	58,112	43,711	43,711
Total Intrafund Transfers Out	\$ 4,655,127	\$ 5,255,207	\$ 5,949,584	\$ 5,990,290
Intrafund Transfers In				
5001 Intrafund Transfers	\$	\$	\$	\$ (218,000)
5002 I/T - County General Fund	(21,066)	(21,066)	(6,000)	(6,000)
5011 I/T - Public Safety Fund	(190,151)	(193,381)	(184,000)	(184,000)
Total Intrafund Transfers In	\$ (211,217)	\$ (214,447)	\$ (190,000)	\$ (408,000)
Total Expenditures / Appropriations	\$ 32,580,177	\$ 30,575,121	\$ 32,679,278	\$ 33,456,914
Net Cost	\$ 3,045,166	\$ 3,968,041	\$ 4,979,350	\$ 4,435,341

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Client and Program Aid - 53020

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 679,788	\$ 608,074	\$ 670,000	\$ 670,000
Total Fines, Forfeits & Penalties	\$ 679,788	\$ 608,074	\$ 670,000	\$ 670,000
Intergovernmental Revenue				
7144 Federal Public Assistance Program	\$ 18,148	\$ 19,914	\$ 15,000	\$ 15,000
7166 State Childrens Boarding Homes/Inst	1,779,898	1,799,845	1,035,597	1,112,203
7172 State Aid - Needy Children	6,249,241	7,857,661	4,906,621	4,897,255
7187 State Aid Mental Health	122,984	105,430	133,916	133,916
7239 State Welfare Title XX Social Services	364,585	443,936	436,971	436,971
7243 Federal Aid - Interim Aid	168,474	183,539	100,000	100,000
7244 Federal Aid - Emergency Assistance	321,025	509,885	250,000	250,000
7245 Federal Aid - Children	4,068,140	1,867,264	4,648,000	4,648,000
7246 Federal Aid - Children/BHI	1,219,008	1,293,985	1,237,800	1,237,800
7264 Federal Aid Medi-Cal	161,821	3,757,820	2,000,000	2,000,000
7292 Aid from Other Governmental Agencies	148,497			
7306 Adoption Assistance IV-E - State	2,435,615	2,945,254	2,060,645	2,377,589
7307 Adoption Assistance IV-E - Federal	2,090,574	2,283,026	2,163,000	2,163,000
7399 State Aid Public Asst Realign	6,810,810	7,297,269	7,156,890	7,288,269
7404 State Aid Stabilization Realign	60,899		71,722	71,722
7419 Federal Aid - CWS Title XIX	547,159	597,373	663,429	663,429
7498 ARRA/State Pass-through (Sub recipient)	75,819	15,834		
Total Intergovernmental Revenue	\$ 26,642,697	\$ 30,978,035	\$ 26,879,591	\$ 27,395,154
Charges for Services				
8182 Health Fees	\$ 3,730	\$ 593	\$ 200	\$ 200
8198 Patient Care Other	325,782	340,859	125,000	125,000
8199 Clinic Fees & Ins	16			
8212 Other General Reimbursement	17,490	22,857	15,000	15,000
Total Charges for Services	\$ 347,018	\$ 364,309	\$ 140,200	\$ 140,200
Miscellaneous Revenues				
8757 Welfare Repayments	\$ 7,333	\$ 5,477	\$ 8,000	\$ 8,000
8759 Reimbursements - AFDC	5,389			
8760 Reimbursements - BHI	11,236	181	2,000	2,000
8764 Miscellaneous Revenues		732		
Total Miscellaneous Revenues	\$ 23,958	\$ 6,390	\$ 10,000	\$ 10,000
Total Revenue	\$ 27,693,461	\$ 31,956,808	\$ 27,699,791	\$ 28,215,354
Expenditures / Appropriations				
Services & Supplies				
2524 Postage	\$	\$ 4	\$	\$
2555 Prof/Spec Svcs - Purchased	521,945	544,709	550,000	550,000
2709 Countywide System Charges	7,853	12,363	12,483	12,483
Total Services & Supplies	\$ 529,798	\$ 557,076	\$ 562,483	\$ 562,483
Other Charges				
3025 County Share - IHSS	\$ 4,725,973	\$ 4,390,432	\$ 4,891,365	\$ 4,891,365
3026 IHSS - Provider Benefits	1,100,400	1,100,400	1,100,400	1,100,400
3030 Aid to Families - AFDC	10,482,579	9,510,097	9,800,000	9,800,000
3035 Aid to Adoptive Children	5,675,045	5,964,501	6,200,000	6,200,000
3040 Aid to Child - Foster	5,614,601	4,963,720	5,600,000	5,600,000
3042 Emergency Asst AFDC-F/C	457,555	663,575	700,000	700,000
3044 Aid to Child - F/C Extended	3,431	451,261	300,000	300,000
3055 Aid to Families - Cal Fresh		929		
3062 Client Ancillary Costs	2,295	1,400	2,300	2,300
3079 Support & Care Rent	17,318	22,344	12,201	12,201
3080 Support & Care of Persons	5,083,430	8,021,480	4,000,000	4,000,000
3081 Support & Care -Med, Dent&Lab Supplies	109,354	1,150,367	172,250	172,250
3086 Aid to Refugees	10,524	12,333	10,000	10,000
3090 Aid to Indigents	1,529,650	1,447,426	1,600,000	1,600,000
3105 Interim Assistance	130			
Total Other Charges	\$ 34,812,285	\$ 37,700,265	\$ 34,388,516	\$ 34,388,516
Intrafund Transfers Out				

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Client and Program Aid - 53020

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5556 I/T - Professional Services	\$ 88,600	\$ 72,462	\$ 92,000	\$ 92,000
Total Intrafund Transfers Out	\$ 88,600	\$ 72,462	\$ 92,000	\$ 92,000
Total Expenditures / Appropriations	\$ 35,430,683	\$ 38,329,803	\$ 35,042,999	\$ 35,042,999
Net Cost	\$ 7,737,222	\$ 6,372,995	\$ 7,343,208	\$ 6,827,645

Budget Unit **General Fund - 100**
Function Public Assistance
Activity Human Services - 53070

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7145 Federal Health Admin	\$ 3,380,739	\$ 4,595,233	\$ 3,795,632	\$ 3,795,632
7160 State Food Stamp Admin	3,748,690	3,467,884	4,087,364	4,087,364
7162 State Welfare Admin General	1,692,994	1,094,214		
7169 Federal CalWin	428,268	502,200	1,272,738	1,272,738
7174 State CalWin	894,138	898,944		
7182 State Welfare Med Admin	3,381,400	4,596,069	3,795,632	5,524,037
7187 State Aid Mental Health	106,920	205,200	285,698	285,698
7193 State Aid Drug	57	185,562	207,845	207,845
7237 Federal Welfare Admin	6,417,575	5,822,039	9,914,495	10,574,535
7240 Federal Admin Food Stamp Program	4,588,317	4,131,506	5,283,221	5,283,221
7248 Federal WIC Admin			1,093,402	1,093,402
7260 Federal Aid - HRD CSBG		102,682		
7264 Federal Aid Medi-Cal			543,837	1,452,668
7322 Fed Nutrition Network			295,000	295,000
7487 Federal Aid Child Care	1,919,318	1,119,555		
Total Intergovernmental Revenue	\$ 26,558,416	\$ 26,721,088	\$ 30,574,864	\$ 33,872,140
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 909	\$ 5,008	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 909	\$ 5,008	\$ 1,000	\$ 1,000
Total Revenue	\$ 26,559,325	\$ 26,726,096	\$ 30,575,864	\$ 33,873,140
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 43,014	\$ 9,021	\$ 150,000	\$ 150,000
1002 Salaries and Wages	8,023,354	8,523,120	11,792,824	13,028,750
1003 Extra Help	768,524	424,078	113,552	113,552
1005 Overtime & Call Back	257,315	210,509	25,000	25,000
1006 Sick Leave Payoff	38,144			
1010 Cafeteria Plans (Non-PERS)		256,719	676,583	676,583
1018 Taxable Meal Reimbursements		115	500	500
1300 P.E.R.S.	1,923,243	1,873,323	2,518,577	2,753,403
1301 F.I.C.A.	658,129	686,561	1,025,785	1,120,333
1303 Other - Post Employment Benefits	1,106,222	1,211,298	1,627,370	1,851,320
1304 Other - Post Employment Charges (Up Front)	1,042,720	1,377,880	335,160	1,452,360
1310 Employee Group Ins	1,546,684	1,860,539	2,575,582	2,907,592
1315 Workers Comp Insurance	13,060	(101)	61,393	65,385
1325 401 (k) Employer Match	360	1,460	5,250	5,250
Total Salaries & Benefits	\$ 15,420,769	\$ 16,434,522	\$ 20,907,576	\$ 24,150,028
Services & Supplies				
2050 Communications - Radio	\$ 160	\$ 1,176	\$ 500	\$ 500
2051 Communications - Telephone	433,199	391,693	360,000	360,000
2052 Mobile Communication Devices	2,800	10,602	3,000	3,000
2140 Gen Liability Ins			60,485	60,485
2274 Delivery & Freight Charges	1,251			
2290 Maintenance - Equipment	1,080	2,263	2,000	2,000
2291 Maintenance - Computer Equip	9,736	11,165	12,000	12,000
2292 Maintenance - Software	47,580		130,000	130,000
2431 Professional Dues		15		
2439 Membership/Dues	36,419	38,440	40,000	40,000
2456 Misc Expense	36			
2481 PC Acquisition	90,068	102,310	45,000	45,000
2511 Printing	220,987	282,898	230,000	230,000
2522 Other Supplies	5,260	2,970	8,000	8,000
2523 Office Supplies & Exp	99,641	81,212	103,000	103,000
2524 Postage	209,358	211,755	230,000	230,000
2534 Operating Materials	18,528			
2553 CSA Management Fee	4,152	17,192	22,000	22,000
2554 Commissioner's Fees		1,550		
2555 Prof/Spec Svcs - Purchased	3,042,286	2,572,181	2,829,711	2,829,711

Budget Unit **General Fund - 100**
 Function Public Assistance
 Activity Human Services - 53070

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2556 Prof/Spec Svcs - County	26,570	16,232	15,000	15,000
2701 Publications & Legal Notices	1,220	1,421	2,000	2,000
2709 Countywide System Charges	16,077	39,999	39,790	39,790
2710 Rents & Leases - Equipment	3,386	14,332	10,000	10,000
2727 Rents & Leases - Bldgs & Impr	795,663	821,767	942,400	942,400
2838 Special Dept Expense-1099 Reportable		1,455	2,000	2,000
2840 Special Dept Expense	75,612	39,699	30,000	30,000
2844 Training	54,881	44,334	40,000	40,000
2931 Travel & Transportation	498	2,217	1,000	1,000
2932 Mileage	6,937	6,375	7,000	7,000
2933 Lodging	160	7,858	5,000	5,000
2941 County Vehicle Mileage	55,412	57,799	60,000	60,000
2963 Program Meals		20		
2964 Meals/Food Purchases	754	3,182	3,000	3,000
2965 Utilities	25,913	24,496	40,000	40,000
Total Services & Supplies	\$ 5,285,624	\$ 4,808,608	\$ 5,272,886	\$ 5,272,886
Other Charges				
3025 County Share - IHSS	\$ 3,036	\$	\$	\$
3037 Subsidized Employment Program	45,560	132,975	120,000	120,000
3061 Transportation for Client	374,372	271,930	227,607	227,607
3062 Client Ancillary Costs	136,197	132,509	150,000	150,000
3810 Lease Purchase Principal	29,787			
Total Other Charges	\$ 588,952	\$ 537,414	\$ 497,607	\$ 497,607
Capital Assets				
4451 Equipment	\$ 15,465	\$	\$	\$
Total Capital Assets	\$ 15,465	\$	\$	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 550,000	\$	\$
Total Other Financing Uses	\$	\$ 550,000	\$	\$
Intrafund Transfers Out				
5051 I/T - Communications	\$ 4,821	\$ 5,100	\$	\$
5310 I/T Employee Group Insurance	636,278	725,864	895,309	895,309
5404 I/T Maintenance - Services	97,022	98,624	105,721	105,721
5550 I/T - Administration	2,391,602	2,496,558	2,894,613	2,949,437
5552 I/T - MIS Services	608,793	1,339,367	2,212,502	2,212,502
5556 I/T - Professional Services	526,286	537,779	546,403	546,403
5844 I/T Training			2,000	2,000
Total Intrafund Transfers Out	\$ 4,264,802	\$ 5,203,292	\$ 6,656,548	\$ 6,711,372
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (6,536)	\$ (7,004)	\$	\$
Total Intrafund Transfers In	\$ (6,536)	\$ (7,004)	\$	\$
Total Expenditures / Appropriations	\$ 25,569,076	\$ 27,526,832	\$ 33,334,617	\$ 36,631,893
Net Cost	\$ (990,249)	\$ 800,736	\$ 2,758,753	\$ 2,758,753

Budget Unit Placer County Housing Authority Fund - 103
 Function Public Assistance
 Activity Housing Assistance Services - 53010

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 13,131	\$ 9,802	\$ 10,000	\$ 10,000
6970 Investment Income	(3,000)	(6,000)		
Total Rev from Use of Money & Property	\$ 10,131	\$ 3,802	\$ 10,000	\$ 10,000
Intergovernmental Revenue				
7265 Federal Aid Section 8 Housing	\$ 2,028,142	\$ 2,209,625	\$ 2,207,105	\$ 2,207,644
7292 Aid from Other Governmental Agencies	54,550	16,136	16,000	16,000
Total Intergovernmental Revenue	\$ 2,082,692	\$ 2,225,761	\$ 2,223,105	\$ 2,223,644
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 60	\$	\$
Total Other Financing Sources	\$	\$ 60	\$	\$
Total Revenue	\$ 2,092,823	\$ 2,229,623	\$ 2,233,105	\$ 2,233,644
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 119,249	\$ 119,498	\$ 124,626	\$ 124,626
1005 Overtime & Call Back		363		
1010 Cafeteria Plans (Non-PERS)		3,861	7,478	7,478
1300 P.E.R.S.	28,444	25,902	25,922	25,922
1301 F.I.C.A.	9,255	9,922	10,766	10,766
1303 Other - Post Employment Benefits	15,702	14,708	10,096	8,664
1310 Employee Group Ins	11,201	9,134	8,263	8,263
1315 Workers Comp Insurance	120		137	137
Total Salaries & Benefits	\$ 183,971	\$ 183,388	\$ 187,288	\$ 185,856
Services & Supplies				
2051 Communications - Telephone	\$ 4,138	\$ 4,265	\$ 4,300	\$ 4,300
2140 Gen Liability Ins			448	448
2292 Maintenance - Software	4,783	5,022	5,000	5,000
2439 Membership/Dues	376	2,376	400	400
2511 Printing	64		100	100
2524 Postage	1,553	1,148	1,000	1,000
2550 Administration	4,204	3,419	2,000	2,000
2555 Prof/Spec Svcs - Purchased	18	328	8,000	8,000
2556 Prof/Spec Svcs - County	69	69	70	70
2701 Publications & Legal Notices	263	430	300	300
2709 Countywide System Charges	585	1,272	600	600
2840 Special Dept Expense	17,527	4,348	3,000	3,000
2844 Training	1,669		3,320	3,320
2931 Travel & Transportation	58	31	100	100
2932 Mileage	158		200	200
2941 County Vehicle Mileage	3,673	4,380	4,500	4,500
2964 Meals/Food Purchases	198	204	200	200
Total Services & Supplies	\$ 39,336	\$ 27,292	\$ 33,538	\$ 33,538
Other Charges				
3079 Support & Care Rent	\$ 2,032,038	\$ 2,022,787	\$ 2,045,954	\$ 2,045,954
3080 Support & Care of Persons	49,788	15,145	17,000	17,000
3551 Transfer Out A-87 Costs	23,896	30,797	31,165	31,165
Total Other Charges	\$ 2,105,722	\$ 2,068,729	\$ 2,094,119	\$ 2,094,119
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 10,854	\$ 12,503	\$ 15,512	\$ 15,512
5550 I/T - Administration	17,939	19,112	17,773	18,312
5552 I/T - MIS Services		(635)		
5556 I/T - Professional Services	822	204	700	700
Total Intrafund Transfers Out	\$ 29,615	\$ 31,184	\$ 33,985	\$ 34,524
Intrafund Transfers In				
5001 Intrafund Transfers	\$	\$ 330	\$	\$
5015 I/T - PC Housing Authority Fund		(25)		
Total Intrafund Transfers In	\$	\$ 305	\$	\$
Total Expenditures / Appropriations	\$ 2,358,644	\$ 2,310,898	\$ 2,348,930	\$ 2,348,037

Budget Unit Placer County Housing Authority Fund - 103
 Function Public Assistance
 Activity Housing Assistance Services - 53010

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ 265,821	\$ 81,275	\$ 115,825	\$ 114,393

Budget Unit **County Library Fund - 160**
 Function Education
 Activity **County Library - 64010**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 3,425,178	\$ 3,446,042	\$ 3,517,478	\$ 3,583,883
6106 Railroad Unitary Property Taxes	2,874	2,369	2,369	2,369
6107 Unitary & Op Non-Unitary Property Taxes	105,945	102,911	102,362	102,362
6108 Property Tax Impounds		(709)		
6111 Current Unsecured Property Taxes	84,027	89,407	88,645	88,645
6123 RDA Pass-Throughs				35,000
6126 Prop Tx ABX1_26 Residual Distr	9,774	67,918	45,000	45,000
6127 Prop Tx ABX1_26 RPTTF Distr		6,761		
6128 Prop Tx ABX1_26 Asset Distr		34,845		
6132 Delinquent Secured Property Taxes	(10,352)	(5,064)	(5,100)	(5,100)
6140 Delinquent Unsecured Property Taxes	1,988	1,729	1,522	1,522
6154 Other Taxes		153		
6160 Timber Tax	1,963	1,375	1,334	1,334
6171 Current Supplemental Property Taxes	22,760	34,723	19,444	19,444
6196 Delinquent Supplemental Property Taxes	178	(572)	94	94
Total Taxes	\$ 3,644,335	\$ 3,781,888	\$ 3,773,148	\$ 3,874,553
Fines, Forfeits & Penalties				
6854 Library Fines and Fees	\$ 149,438	\$ 143,875	\$ 140,000	\$ 140,000
Total Fines, Forfeits & Penalties	\$ 149,438	\$ 143,875	\$ 140,000	\$ 140,000
Rev from Use of Money & Property				
6950 Interest	\$ 12,623	\$ 8,213	\$ 10,240	\$ 8,200
6954 Lease Interest Revenue		670		
6957 R&T Code Section 5151 Interest Refunded		(5,851)		
6965 Rents & Concessions	13,143	12,975	13,143	13,143
6970 Investment Income	(6,000)	(9,000)		
Total Rev from Use of Money & Property	\$ 19,766	\$ 7,007	\$ 23,383	\$ 21,343
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 30,037	\$ 45,308	\$ 35,000	\$
7139 State Aid - Library	283		10,000	10,000
7205 Homeowners Property Tax Relief	39,487	38,596	11,846	38,596
7232 State Aid - Other		9,554	14,000	14,000
7292 Aid from Other Governmental Agencies	12,000	17,836	14,456	34,456
Total Intergovernmental Revenue	\$ 81,807	\$ 111,294	\$ 85,302	\$ 97,052
Charges for Services				
8203 Law Library Services	\$ 215,286	\$ 213,147	\$ 198,202	\$ 198,202
8218 Forms and Photocopies	13,838	11,271	12,982	12,982
Total Charges for Services	\$ 229,124	\$ 224,418	\$ 211,184	\$ 211,184
Donations				
8748 Literacy Donations	\$ 500	\$ 1,000	\$ 500	\$ 500
8754 Donation - For Library Equip & Supplies	99,421	72,850	50,000	50,000
8755 Donation	7,042	5,977	10,275	10,275
Total Donations	\$ 106,963	\$ 79,827	\$ 60,775	\$ 60,775
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 50,611	\$ 6,440	\$	\$
Total Miscellaneous Revenues	\$ 50,611	\$ 6,440	\$	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,105,283	\$ 1,303,467	\$ 1,318,332	\$ 1,318,332
8780 Contributions from Other Funds	182,737	215,613	198,644	198,644
8954 Operating Transfers In	37,500	1,202		
Total Other Financing Sources	\$ 1,325,520	\$ 1,520,282	\$ 1,516,976	\$ 1,516,976
Total Revenue	\$ 5,607,564	\$ 5,875,031	\$ 5,810,768	\$ 5,921,883
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 8,615	\$ 58,011	\$ 1,100	\$ 1,100
1002 Salaries and Wages	1,925,751	1,837,168	1,947,797	1,947,797
1003 Extra Help	275,204	237,033	246,356	246,356
1005 Overtime & Call Back	140	479	150	150
1006 Sick Leave Payoff		302		

Budget Unit **County Library Fund - 160**
Function Education
Activity **County Library - 64010**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
1010 Cafeteria Plans (Non-PERS)		52,551	102,298	102,298
1018 Taxable Meal Reimbursements	78	52	150	150
1300 P.E.R.S.	476,796	420,730	435,460	435,460
1301 F.I.C.A.	159,218	154,038	175,690	175,690
1303 Other - Post Employment Benefits	283,746	266,584	186,776	160,284
1304 Other - Post Emplmnt Charges (Up Front)				93,100
1310 Employee Group Ins	353,789	378,323	408,553	408,553
1315 Workers Comp Insurance	1,260		3,980	3,980
1325 401 (k) Employer Match	2,851	1,452	2,250	2,250
Total Salaries & Benefits	\$ 3,487,448	\$ 3,406,723	\$ 3,510,560	\$ 3,577,168
Services & Supplies				
2051 Communications - Telephone	\$ 69,765	\$ 94,903	\$ 67,019	\$ 95,019
2052 Mobile Communication Devices	954	801	866	866
2068 Food	370	141		
2086 Refuse Disposal		771		
2140 Gen Liability Ins			29,403	29,403
2274 Delivery & Freight Charges		89		
2290 Maintenance - Equipment	7,056	1,261	4,600	4,600
2291 Maintenance - Computer Equip	42,067	70,418	110,631	120,631
2292 Maintenance - Software		18,035	15,528	15,528
2404 Maintenance Services	28,911	31,474	32,000	32,000
2439 Membership/Dues	6,544	5,035	750	750
2456 Misc Expense	58,686	87,927	93,137	93,137
2481 PC Acquisition	18,177	42,163	10,000	30,000
2511 Printing	13,781	15,994	12,000	12,000
2521 Operating Supplies			32,115	32,115
2522 Other Supplies	18,296	16,519		
2523 Office Supplies & Exp	16,387	13,385	12,000	12,000
2524 Postage	55,830	36,376	8,731	8,731
2555 Prof/Spec Svcs - Purchased	35,404	59,342	134,234	134,234
2556 Prof/Spec Svcs - County	8,092	6,154	4,766	4,766
2701 Publications & Legal Notices		1,295		
2709 Countywide System Charges	3,834	9,778	8,864	8,864
2727 Rents & Leases - Bldgs & Impr	43,538	43,248	44,586	44,586
2838 Special Dept Expense-1099 Reportable	25,499	24,216		
2840 Special Dept Expense	23,461	29,873		
2844 Training	1,951	1,165	1,000	1,000
2860 Library Materials	195,215	115,253	184,187	267,767
2931 Travel & Transportation	1,286	91	300	300
2932 Mileage	949	1,138	1,241	1,241
2933 Lodging	1,046	384	600	600
2941 County Vehicle Mileage	24,494	21,799	34,162	34,162
2964 Meals/Food Purchases	592	394	500	500
2965 Utilities	150,296	158,972	160,730	160,730
2966 Drug & Alcohol Testing	324	533	200	200
Total Services & Supplies	\$ 852,805	\$ 908,927	\$ 1,004,150	\$ 1,145,730
Other Charges				
3551 Transfer Out A-87 Costs	\$ 1,205,283	\$ 1,403,467	\$ 1,278,332	\$ 1,278,332
Total Other Charges	\$ 1,205,283	\$ 1,403,467	\$ 1,278,332	\$ 1,278,332
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 170,683	\$ 190,713	\$ 236,930	\$ 236,930
5404 I/T Maintenance - Services	18,432	15,593	16,000	20,000
5405 I/T Maintenance - Bldgs & Improvements				
5552 I/T - MIS Services	23,771	34,304	26,453	26,453
5553 I/T - Revenue Services Charges	2,716	2,391	2,000	2,000
5556 I/T - Professional Services	389	1,310	1,000	1,000
5678 I/T Road Projects	64	64		
5965 I/T Utilities	6,316	3,077	8,200	8,200
Total Intrafund Transfers Out	\$ 222,371	\$ 247,452	\$ 290,583	\$ 294,583
Total Expenditures / Appropriations	\$ 5,767,907	\$ 5,966,569	\$ 6,083,625	\$ 6,295,813

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **County Library Fund - 160**
 Function Education
 Activity County Library - 64010

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ 160,343	\$ 91,538	\$ 272,857	\$ 373,930

Budget Unit **General Fund - 100**
Function General
Activity Personnel - 10500

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 53,532	\$ 42,269	\$ 82,530	\$ 82,530
Total Charges for Services	\$ 53,532	\$ 42,269	\$ 82,530	\$ 82,530
Other Financing Sources				
8954 Operating Transfers In	\$ 3,500	\$	\$ 28,500	\$ 28,500
Total Other Financing Sources	\$ 3,500	\$	\$ 28,500	\$ 28,500
Total Revenue	\$ 57,032	\$ 42,269	\$ 111,030	\$ 111,030
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 13,722	\$	\$
1002 Salaries and Wages	1,653,615	1,582,083	1,676,213	1,591,209
1003 Extra Help	5,069	14,580		
1005 Overtime & Call Back	363	771		
1010 Cafeteria Plans (Non-PERS)		27,616	53,926	51,451
1018 Taxable Meal Reimbursements	75	57		
1300 P.E.R.S.	418,272	422,650	499,511	474,180
1301 F.I.C.A.	117,029	115,461	128,230	121,538
1303 Other - Post Employment Benefits	165,554	157,467	111,056	93,744
1310 Employee Group Ins	234,651	238,662	264,000	256,187
1315 Workers Comp Insurance	2,128		4,972	3,920
1325 401 (k) Employer Match	11,725	12,820	15,750	15,087
Total Salaries & Benefits	\$ 2,608,481	\$ 2,585,889	\$ 2,753,658	\$ 2,607,316
Services & Supplies				
2051 Communications - Telephone	\$ 31,464	\$ 36,337	\$ 37,857	\$ 37,857
2052 Mobile Communication Devices	996	1,601	1,200	1,200
2068 Food	706	456	800	800
2291 Maintenance - Computer Equip	2,436	2,358	2,487	2,487
2439 Membership/Dues	1,414	4,974	2,500	2,500
2481 PC Acquisition	4,748		25,000	25,000
2511 Printing	7,952	6,912	9,000	9,000
2522 Other Supplies	155	4,056	411	411
2523 Office Supplies & Exp	9,944	10,956	11,000	11,000
2524 Postage	407	802	2,000	2,000
2534 Operating Materials		8		
2554 Commissioner's Fees	9,600	8,140	9,600	9,600
2555 Prof/Spec Svcs - Purchased	61,668	53,696	42,500	42,500
2556 Prof/Spec Svcs - County	2,109	1,570	2,205	2,205
2701 Publications & Legal Notices	474	930	1,500	1,500
2709 Countywide System Charges	2,104	5,465	4,888	4,888
2838 Special Dept Expense-1099 Reportable	3,020	3,250		
2840 Special Dept Expense	1,255	532		
2844 Training	5,108	8,564	4,000	4,000
2931 Travel & Transportation	254	451	2,500	2,500
2932 Mileage	2,281	2,990	4,000	4,000
2933 Lodging	1,483	4,387	1,800	1,800
2941 County Vehicle Mileage	794	1,224	500	500
2964 Meals/Food Purchases	321	476	1,800	1,800
Total Services & Supplies	\$ 150,693	\$ 160,135	\$ 167,548	\$ 167,548
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	\$	\$	\$ 2,108	\$ 2,108
5404 I/T Maintenance - Services	70,163	82,361	58,837	58,837
5552 I/T - MIS Services	102,358	99,482	95,461	95,461
5556 I/T - Professional Services	669	1,408		
5965 I/T Utilities	33,550	34,669	26,180	26,180
Total Intrafund Transfers Out	\$ 206,740	\$ 217,920	\$ 182,586	\$ 182,586

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Personnel - 10500

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (363,897)	\$ (497,427)	\$ (438,000)	\$ (438,000)
5009 I/T - County Library Fund	(389)	(1,310)	(700)	(700)
5011 I/T - Public Safety Fund	(1,009)	(3,329)	(2,000)	(2,000)
5015 I/T - PC Housing Authority Fund	(72)	(204)		
Total Intrafund Transfers In	\$ (365,367)	\$ (502,270)	\$ (440,700)	\$ (440,700)
Total Expenditures / Appropriations	\$ 2,600,547	\$ 2,461,674	\$ 2,663,092	\$ 2,516,750
Net Cost	\$ 2,543,515	\$ 2,419,405	\$ 2,552,062	\$ 2,405,720

Budget Unit **General Fund - 100**
Function **General**
Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 1,101,653	\$ 1,171,017	\$ 1,411,153	\$ 1,411,153
8798 Contrib. Retiree Health Reimb Program		323		
Total Charges for Services	\$ 1,101,653	\$ 1,171,340	\$ 1,411,153	\$ 1,411,153
Miscellaneous Revenues				
8761 Insurance Refunds	\$ 537,923	\$	\$	\$
8769 R&R Clearing - Insurance Premiums	1,360	(1,333)		
Total Miscellaneous Revenues	\$ 539,283	\$ (1,333)	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 5,000	\$ 5,000
Total Other Financing Sources	\$	\$	\$ 5,000	\$ 5,000
Total Revenue	\$ 1,640,936	\$ 1,170,007	\$ 1,416,153	\$ 1,416,153
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 349,081	\$ 5,940	\$ 850,000	\$ 850,000
1002 Salaries and Wages	758,785	718,431	743,339	743,339
1003 Extra Help	10,416			
1005 Overtime & Call Back	480			
1010 Cafeteria Plans (Non-PERS)		12,424	25,189	25,189
1018 Taxable Meal Reimbursements	30	51		
1060 Other Benefits	856			
1300 P.E.R.S.	269,365	266,390	301,515	301,515
1301 F.I.C.A.	56,076	52,788	58,792	58,792
1303 Other - Post Employment Benefits	76,132	78,594	50,480	43,320
1304 Other - Post Employmnt Charges (Up Front)	148,960	167,580	500,000	500,000
1310 Employee Group Ins	113,811	134,155	132,043	132,043
1315 Workers Comp Insurance	846		1,373	1,373
1320 Retired Employee Grp Ins	10,428,704	11,069,828	12,394,852	12,394,852
1321 Retiree Dental Insurance	573,160	778,176	774,144	774,144
1325 401 (k) Employer Match	5,191	4,133	7,500	7,500
1560 Other County Benefits	1,681			
Total Salaries & Benefits	\$ 12,793,574	\$ 13,288,490	\$ 15,839,227	\$ 15,832,067
Services & Supplies				
2051 Communications - Telephone	\$ 10,201	\$ 9,188	\$ 12,000	\$ 12,000
2052 Mobile Communication Devices		158		
2291 Maintenance - Computer Equip	836	786		
2431 Professional Dues	250			
2439 Membership/Dues	2,105	1,450	2,300	2,300
2481 PC Acquisition	2,724	17,704	5,000	5,000
2511 Printing	11,063	13,342	11,000	11,000
2522 Other Supplies		1,429	1,500	1,500
2523 Office Supplies & Exp	11,019	14,481	11,000	11,000
2524 Postage	3,242	3,112	3,500	3,500
2555 Prof/Spec Svcs - Purchased	162,456	220,314	176,127	176,127
2556 Prof/Spec Svcs - County	228,016	250,290	246,931	246,931
2709 Countywide System Charges	1,406	3,206	3,206	3,206
2840 Special Dept Expense	153,184	128,832	270,291	270,291
2844 Training	4,987	8,168	2,800	2,800
2931 Travel & Transportation	361	248	2,500	2,500
2932 Mileage	395	1,048	1,500	1,500
2933 Lodging	171	631	1,000	1,000
2941 County Vehicle Mileage	128		200	200
2964 Meals/Food Purchases	181	338	200	200
Total Services & Supplies	\$ 592,725	\$ 674,725	\$ 751,055	\$ 751,055
Capital Assets				
4451 Equipment	\$	\$ 6,494	\$	\$
Total Capital Assets	\$	\$ 6,494	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 30,267	\$ 32,987	\$ 48,500	\$ 48,500

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5552 I/T - MIS Services	35,354	37,036	36,732	36,732
5556 I/T - Professional Services	282,732	309,899	259,310	259,310
5965 I/T Utilities		5,562		
Total Intrafund Transfers Out	\$ 348,353	\$ 385,484	\$ 344,542	\$ 344,542
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (3,958,806)	\$ (4,432,364)	\$ (5,420,245)	\$ (5,420,245)
5004 I/T - Road Fund	(514,998)	(583,688)	(717,158)	(717,158)
5008 I/T - County Office Bldg Fund	(63,987)	(73,672)	(91,338)	(91,338)
5009 I/T - County Library Fund	(170,683)	(190,713)	(236,930)	(236,930)
5011 I/T - Public Safety Fund	(3,055,864)	(3,415,438)	(4,210,654)	(4,210,654)
5015 I/T - PC Housing Authority Fund	(10,854)	(12,503)	(15,512)	(15,512)
5017 I/T - IHSS Public Authority			(37,913)	(37,913)
Total Intrafund Transfers In	\$ (7,775,192)	\$ (8,708,378)	\$ (10,729,750)	\$ (10,729,750)
Total Expenditures / Appropriations	\$ 5,959,460	\$ 5,646,815	\$ 6,205,074	\$ 6,197,914
Net Cost	\$ 4,318,524	\$ 4,476,808	\$ 4,788,921	\$ 4,781,761

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	Self Insurance Fund - 270
Subfund	State Unemployment Insurance - 500
Activity	State Unempl Insurance - 6220

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins			829,650	829,650
Total Operating Revenues	\$	\$	\$ 829,650	\$ 829,650
Operating Expenses				
2550 Administration	52,731	53,673	53,020	53,020
2555 Prof/Spec Svcs - Purchased	1,677	1,643	2,500	2,500
2709 Countywide System Charges	169	243	243	243
3923 Employee Claims	554,605	496,356	800,000	800,000
Total Operating Expenses	\$ 609,182	\$ 551,915	\$ 855,763	\$ 855,763
Operating Income (Loss)	\$ (609,182)	\$ (551,915)	\$ (26,113)	\$ (26,113)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(12,405)	(22,336)	(9,268)	(9,268)
3935 Contingencies-Judgement and Damages	(112,634)	(259,267)		
6950 Interest	11,445	12,597	12,000	12,000
6970 Investment Income	(1,724)	(8,000)		
8794 Employer Share - State Unemployment Ins	849,736	534,398		
Total Non-Operating Revenue (Expenses)	\$ 734,418	\$ 257,392	\$ 2,732	\$ 2,732
Income Before Capital Contributions and Transfers	\$ 125,236	\$ (294,523)	\$ (23,381)	\$ (23,381)
Change in Net Assets	\$ 125,236	\$ (294,523)	\$ (23,381)	\$ (23,381)
Net Assets - Beginning Balance	299,819	425,056	130,533	130,533
Net Assets - Ending Balance	\$ 425,056	\$ 130,533	\$ 107,152	\$ 107,152

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	Self Insurance Fund - 270
Subfund	Dental & Vision Insurance - 850
Activity	Dental & Vision Insurance - 2850

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	24,310	34,830	37,680	37,680
8785 Contrib Dental Insurance Premium	2,405,174	2,698,762	2,515,988	2,515,988
8786 Contrib Vision Insurance Premium	539,069	544,465	546,372	546,372
8787 Contrib Vision Insur Premium-COBRA	38,205	34,709	37,589	37,589
8788 Contrib Dental Ins Premium-Leave	5,138	6,357	3,495	3,495
8789 Contrib Vision Ins Premium-Leave	751	1,565	2,287	2,287
8797 Cont Dental Prem - Retirees	772,717	1,022,042	1,000,629	1,000,629
Total Operating Revenues	\$ 3,785,364	\$ 4,342,730	\$ 4,144,040	\$ 4,144,040
Operating Expenses				
2550 Administration	78,340	81,427	75,811	75,811
2555 Prof/Spec Svcs - Purchased	315,098	317,336	352,037	352,037
2709 Countywide System Charges	854	1,245	1,245	1,245
3923 Employee Claims	3,262,744	3,425,321	3,554,287	3,554,287
Total Operating Expenses	\$ 3,657,036	\$ 3,825,329	\$ 3,983,380	\$ 3,983,380
Operating Income (Loss)	\$ 128,328	\$ 517,401	\$ 160,660	\$ 160,660
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(51,344)	(30,650)	(37,776)	(37,776)
6950 Interest	5,197	6,830	5,608	5,608
6970 Investment Income	(377)	(8,000)		
Total Non-Operating Revenue (Expenses)	\$ (46,524)	\$ (31,820)	\$ (32,168)	\$ (32,168)
Income Before Capital Contributions and Transfers	\$ 81,804	\$ 485,581	\$ 128,492	\$ 128,492
Change in Net Assets	\$ 81,804	\$ 485,581	\$ 128,492	\$ 128,492
Net Assets - Beginning Balance	235,884	317,688	803,267	803,267
Net Assets - Ending Balance	\$ 317,688	\$ 803,267	\$ 931,759	\$ 931,759

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	Self Insurance Fund - 270
Subfund	Retiree Sick Leave Benefit Fund - 860
Activity	Retiree Sick Leave Benefit - 2860

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8798 Contrib. Retiree Health Reimb Program	1,852,276	1,179,832	2,061,361	2,061,361
Total Operating Revenues	\$ 1,852,276	\$ 1,179,832	\$ 2,061,361	\$ 2,061,361
Operating Expenses				
1001 Employee Paid Sick Leave	1,722,109	1,389,382	2,061,361	2,061,361
2709 Countywide System Charges		685		
Total Operating Expenses	\$ 1,722,109	\$ 1,390,067	\$ 2,061,361	\$ 2,061,361
Operating Income (Loss)	\$ 130,167	\$ (210,235)	\$	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs			(26,662)	(26,662)
6950 Interest			26,662	26,662
6970 Investment Income	(5,614)	(7,000)		
Total Non-Operating Revenue (Expenses)	\$ (5,614)	\$ (7,000)	\$	\$
Income Before Capital Contributions and Transfers	\$ 124,553	\$ (217,235)	\$	\$
Change in Net Assets	\$ 124,553	\$ (217,235)	\$	\$
Net Assets - Beginning Balance	136,507	261,060	43,825	43,825
Net Assets - Ending Balance	\$ 261,060	\$ 43,825	\$ 43,825	\$ 43,825

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6860 Forfeitures & Penalties	\$ 1,078	\$ 561	\$	\$
Total Fines, Forfeits & Penalties	\$ 1,078	\$ 561	\$	\$
Rev from Use of Money & Property				
6950 Interest	\$ 298	\$ 174	\$	\$
Total Rev from Use of Money & Property	\$ 298	\$ 174	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 1,991,817	\$ 2,016,436	\$ 2,191,252	\$ 2,191,252
7239 State Welfare Title XX Social Services	1,499	(1,499)		
7273 Other Governments-Placer County		143,129		
7310 State Aid-Crime Prevention Act of 2000			1,000,000	1,000,000
7311 Federal - Emergency Asst - Admin	420,068	5,332	460,000	460,000
7326 Federal - Other		(71,496)		
7424 State Aid - Public Safety Services	4,000,853	4,376,712	4,490,444	4,490,444
7430 Sales Tax Realignment for Public Safety		1,472,628	1,993,763	1,993,763
7467 State Aid Supplemental Law Enforcement	878,475	1,266,149		
Total Intergovernmental Revenue	\$ 7,292,712	\$ 9,207,391	\$ 10,135,459	\$ 10,135,459
Charges for Services				
8153 Law Enforcement Services	\$ 177,465	\$ 171,120	\$ 200,000	\$ 200,000
8186 Juv Sealments Fee	9,340	7,410	20,000	20,000
8187 Pre-Sentence Investigation Report	26,588	23,770	40,000	40,000
8189 Institution Care & Services	110,513	100,274	125,000	125,000
8193 Other Services	18,373	150		
8219 Casino - Sales Tax In Lieu	29,021	16,499		
8237 Special Transit Fares		(680)		
8245 Adult Work Release	145,038	131,787	150,000	150,000
8267 Electronic Monitoring	166,886	162,936	170,000	170,000
8790 Program Income	1,500	1,300		
Total Charges for Services	\$ 684,724	\$ 614,566	\$ 705,000	\$ 705,000
Miscellaneous Revenues				
8746 Grants-Private Funds	\$ 120,000	\$ 7,106	\$	\$ 10,000
8762 State Compensation Insurance Refund	13,791	33,994	10,000	10,000
8764 Miscellaneous Revenues	858	(93,398)	6,000	6,000
8771 Subrogation Recovery		3,927		
Total Miscellaneous Revenues	\$ 134,649	\$ (48,371)	\$ 16,000	\$ 26,000
Other Financing Sources				
8700 Other	\$	\$ 73	\$	\$
8779 Contributions from General Fund	11,332,964	10,674,466	9,903,711	10,534,593
8954 Operating Transfers In	2,263,215	1,438,819	1,114,984	1,114,984
Total Other Financing Sources	\$ 13,596,179	\$ 12,113,358	\$ 11,018,695	\$ 11,649,577
Total Revenue	\$ 21,709,640	\$ 21,887,679	\$ 21,875,154	\$ 22,516,036
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 149	\$ 609	\$ 1,500	\$ 1,500
1002 Salaries and Wages	8,269,686	8,341,369	9,206,138	9,279,294
1003 Extra Help	200,889	189,592	175,000	175,000
1005 Overtime & Call Back	216,064	235,135	206,000	206,000
1006 Sick Leave Payoff	787		60,000	60,000
1007 Comp for Absence-Illness	22,534	71,285	45,000	45,000
1010 Cafeteria Plans (Non-PERS)		204,380	445,004	445,004
1018 Taxable Meal Reimbursements	7,034	4,811	6,500	6,500
1300 P.E.R.S.	2,678,409	2,557,372	2,835,310	2,855,764
1301 F.I.C.A.	639,807	656,745	767,459	773,055
1303 Other - Post Employment Benefits	965,860	953,781	706,720	622,735
1304 Other - Post Emplmnt Charges (Up Front)	587,440	297,920	186,200	260,680
1310 Employee Group Ins	1,277,665	1,461,711	1,583,970	1,616,970
1315 Workers Comp Insurance	60,338		71,681	71,934
1325 401 (k) Employer Match	5,907	5,466	7,500	7,500
Total Salaries & Benefits	\$ 14,932,569	\$ 14,980,176	\$ 16,303,982	\$ 16,426,936

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Services & Supplies				
2004 Service & Supply Savings	\$	\$ 107	\$	\$
2020 Clothes & Personal Supplies	15,112	11,153	15,000	15,000
2050 Communications - Radio	29,071	45,659	59,000	59,000
2051 Communications - Telephone	138,994	141,592	140,000	140,000
2052 Mobile Communication Devices	10,313	25,226	22,500	22,500
2068 Food	249,046	233,245	264,117	264,117
2085 Household Expense	108	66	1,000	1,000
2140 Gen Liability Ins			106,826	106,826
2273 Parts	2,466	1,703	2,000	2,000
2274 Delivery & Freight Charges	322	1,791		
2290 Maintenance - Equipment	22,599	40,062	30,000	30,000
2291 Maintenance - Computer Equip	180		14,000	14,000
2439 Membership/Dues	6,519	6,739	9,000	9,000
2481 PC Acquisition	37,389	39,854	35,000	35,000
2511 Printing	41,377	49,697	47,000	47,000
2522 Other Supplies	25,608	14,829	15,000	15,000
2523 Office Supplies & Exp	26,520	28,250	30,000	30,000
2524 Postage	22,581	24,146	26,500	26,500
2555 Prof/Spec Svcs - Purchased	828,034	894,985	1,382,200	1,712,200
2556 Prof/Spec Svcs - County	336	224		
2701 Publications & Legal Notices		67		
2708 Rents & Leases - Computer SW	69,849	44,061	127,003	127,003
2709 Countywide System Charges	12,831	32,831	30,331	30,331
2710 Rents & Leases - Equipment	1,170	420	1,000	1,000
2711 Rents & Leases - Auto		904		
2727 Rents & Leases - Bldgs & Impr	113,763	64,259	35,000	35,000
2770 Fuels & Lubricants	27,846	24,555	30,000	30,000
2838 Special Dept Expense-1099 Reportable	4,950	4,531	5,000	5,000
2839 Recording Fees	12			
2840 Special Dept Expense	214,331	366,470	76,750	76,750
2844 Training	23,909	58,218	35,000	35,000
2860 Library Materials	1,171	1,090	2,000	2,000
2931 Travel & Transportation	1,783	1,713	5,000	5,000
2932 Mileage	7,979	7,673	8,000	8,000
2933 Lodging	8,525	6,554	8,000	8,000
2941 County Vehicle Mileage	107,268	136,323	130,000	130,000
2964 Meals/Food Purchases	2,746	2,891	5,000	5,000
2965 Utilities	1,553	1,477	2,000	2,000
Total Services & Supplies	\$ 2,056,261	\$ 2,313,365	\$ 2,699,227	\$ 3,029,227
Other Charges				
3061 Transportation for Client	\$	\$ 500	\$	\$
3080 Support & Care of Persons	222,580	411,247	413,303	413,303
3551 Transfer Out A-87 Costs	1,412,135	1,438,819	1,114,984	1,114,984
3810 Lease Purchase Principal	6,248		7,000	7,000
3830 Lease Purchase Interest	258		1,250	1,250
Total Other Charges	\$ 1,641,221	\$ 1,850,566	\$ 1,536,537	\$ 1,536,537
Capital Assets				
4451 Equipment	\$ 7,873	\$ 277,311	\$	\$ 130,000
Total Capital Assets	\$ 7,873	\$ 277,311	\$	\$ 130,000
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 250,000	\$	\$
3776 Contrib Auto Working Capital	19,000	173,615	88,800	158,000
Total Other Financing Uses	\$ 19,000	\$ 423,615	\$ 88,800	\$ 158,000
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 649,526	\$ 693,528	\$ 852,714	\$ 852,714
5404 I/T Maintenance - Services	483,042	439,549	539,024	539,024
5552 I/T - MIS Services	457,160	460,038	466,236	466,236
5553 I/T - Revenue Services Charges	133,469	127,949	125,000	125,000
5556 I/T - Professional Services	136,340	137,391		
5840 I/T Special Dept Expense	10,927	12,368		

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5880 I/T-Public Safety Srvc	50	50		
5889 I/T-Medical Services	586,911	606,370	633,598	633,598
5965 I/T Utilities	201,226	210,293	203,000	203,000
Total Intrafund Transfers Out	\$ 2,658,651	\$ 2,687,536	\$ 2,819,572	\$ 2,819,572
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (569,254)	\$ (446,185)	\$ (550,000)	\$ (523,000)
5011 I/T - Public Safety Fund	(45,880)	(36,265)		
Total Intrafund Transfers In	\$ (615,134)	\$ (482,450)	\$ (550,000)	\$ (523,000)
Total Expenditures / Appropriations	\$ 20,700,441	\$ 22,050,119	\$ 22,898,118	\$ 23,577,272
Net Cost	\$ (1,009,199)	\$ 162,440	\$ 1,022,964	\$ 1,061,236

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8189 Institution Care & Services		190		
8191 Food Service Sales	9,013	18,899	20,000	20,000
8193 Other Services	2,821,662	2,642,511	2,582,450	2,582,450
8212 Other General Reimbursement		429,622	432,828	432,828
8764 Miscellaneous Revenues	1,496	958		
Total Operating Revenues	\$ 2,832,171	\$ 3,092,180	\$ 3,035,278	\$ 3,035,278
Operating Expenses				
1001 Employee Paid Sick Leave	40,295	12,851		
1002 Salaries and Wages	564,923	566,678	633,284	633,284
1003 Extra Help	113,918	111,074	113,461	113,461
1004 Accr Compensated Leave	(3,352)	(11,950)		
1005 Overtime & Call Back	19,049	22,576	17,006	17,006
1006 Sick Leave Payoff		9		
1010 Cafeteria Plans (Non-PERS)		16,628	2,100	17,000
1018 Taxable Meal Reimbursements	12			
1300 P.E.R.S.	138,612	126,042	133,698	133,698
1301 F.I.C.A.	50,519	51,836	58,588	58,588
1303 Other - Post Employment Benefits	94,028	91,821	65,624	56,316
1310 Employee Group Ins	126,602	146,953	149,926	149,926
1315 Workers Comp Insurance	6,407		10,010	10,010
2017 Uniforms	1,865	5,914		
2051 Communications - Telephone	3,818	3,642	6,700	6,700
2052 Mobile Communication Devices	285	393	300	300
2068 Food	916,853	975,835	864,800	864,800
2085 Household Expense	51,460	53,106	88,317	88,317
2140 Gen Liability Ins			5,398	4,946
2273 Parts	225	24		
2274 Delivery & Freight Charges		830		
2290 Maintenance - Equipment	72,207	55,222		
2291 Maintenance - Computer Equip			500	500
2310 Employee Benefits Systems	48,273	55,590	68,180	68,180
2404 Maintenance Services	75,617	51,888		
2405 Materials - Bldgs & Impr			91,670	73,418
2431 Professional Dues	48	48		
2439 Membership/Dues	79	79	125	125
2481 PC Acquisition		7,337	7,500	7,500
2511 Printing	1,959	2,543	1,500	1,500
2522 Other Supplies	1,164		1,600	1,600
2523 Office Supplies & Exp	2,366	2,147	2,000	2,000
2555 Prof/Spec Svcs - Purchased	22		86,689	86,689
2556 Prof/Spec Svcs - County	3,294	3,183	7,500	7,500
2708 Rents & Leases - Computer SW	512	885		
2709 Countywide System Charges	1,336	3,235	6,765	6,765
2710 Rents & Leases - Equipment	595	360	1,000	1,000
2838 Special Dept Expense-1099 Reportable	2,677		361	361
2840 Special Dept Expense	317,132	284,167	343,750	343,750
2844 Training	1,192	4,780	500	500
2860 Library Materials		110		
2931 Travel & Transportation	562		700	700
2932 Mileage	566	846		
2933 Lodging	411	479	100	100
2941 County Vehicle Mileage	4,251	3,900	19,500	19,500
2964 Meals/Food Purchases	388	232	250	250
2965 Utilities	63,773	70,329	215,000	215,000
3701 Equipment Depreciation	15,705	13,366	20,000	20,000
Total Operating Expenses	\$ 2,739,648	\$ 2,734,988	\$ 3,024,402	\$ 3,011,290
Operating Income (Loss)	\$ 92,523	\$ 357,192	\$ 10,876	\$ 23,988
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(225,678)	(191,020)	(138,206)	(138,206)
6950 Interest	(1,002)	1,364		
6970 Investment Income	(2,469)	(4,000)		
7232 State Aid - Other	16,008	9,124		

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Correctional Food Services - 300
Activity	Food Services Program - 2030

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
8780 Contributions from Other Funds		42,000		
Total Non-Operating Revenue (Expenses)	\$ (171,141)	\$ (184,532)	\$ (138,206)	\$ (138,206)
Income Before Capital Contributions and Transfers	\$ (78,618)	\$ 172,660	\$ (127,330)	\$ (114,218)
8954 Operating Transfers In		255,423	250,000	
Change in Net Assets	\$ (78,618)	\$ 428,083	\$ 122,670	\$ (114,218)
Net Assets - Beginning Balance	233,069	154,452	582,534	582,534
Net Assets - Ending Balance	\$ 154,452	\$ 582,534	\$ 705,204	\$ 468,316

Budget Unit **General Fund - 100**
Function General
Activity Public Works Administration - 11280

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8112 DPW Administrative Services	\$ 584,558	\$ 688,766	\$ 713,811	\$ 713,811
8212 Other General Reimbursement	26,791	24,476		
Total Charges for Services	\$ 611,349	\$ 713,242	\$ 713,811	\$ 713,811
Miscellaneous Revenues				
8753 Other Sales	\$	\$ 3	\$	\$
Total Miscellaneous Revenues	\$	\$ 3	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$	\$ 5,600	\$ 5,600
Total Other Financing Sources	\$	\$	\$ 5,600	\$ 5,600
Total Revenue	\$ 611,349	\$ 713,245	\$ 719,411	\$ 719,411
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 728	\$	\$ 1,000	\$ 1,000
1002 Salaries and Wages	765,522	746,254	818,000	818,000
1003 Extra Help		11,238		
1005 Overtime & Call Back	2,422	355		
1008 Salaries & Wages-Oper	115			
1010 Cafeteria Plans (Non-PERS)		16,946	36,200	36,200
1018 Taxable Meal Reimbursements		28		
1099 Salaries & Wages Undistributed		(1)		
1300 P.E.R.S.	187,250	177,776	190,800	190,800
1301 F.I.C.A.	52,450	53,465	62,600	62,600
1303 Other - Post Employment Benefits	81,153	68,835	50,446	50,446
1310 Employee Group Ins	125,430	83,837	110,400	110,400
1315 Workers Comp Insurance	1,392		3,300	3,300
1325 401 (k) Employer Match	750	750	700	700
Total Salaries & Benefits	\$ 1,217,212	\$ 1,159,483	\$ 1,273,446	\$ 1,273,446
Services & Supplies				
2050 Communications - Radio	\$	\$	\$ 2,400	\$ 2,400
2051 Communications - Telephone	16,644	11,788	16,600	16,600
2052 Mobile Communication Devices	1,179	621	700	700
2086 Refuse Disposal	75	37		
2140 Gen Liability Ins			10,600	10,600
2274 Delivery & Freight Charges			100	100
2291 Maintenance - Computer Equip	150		600	600
2292 Maintenance - Software	348		900	900
2439 Membership/Dues	798	1,027	1,000	1,000
2481 PC Acquisition	3,863	6,983	5,600	5,600
2511 Printing	7,959	6,700	7,000	7,000
2522 Other Supplies	1,559	644	2,500	2,500
2523 Office Supplies & Exp	6,684	6,673	6,800	6,800
2524 Postage	1,916	1,985	2,200	2,200
2555 Prof/Spec Svcs - Purchased	2,570	2,492		
2556 Prof/Spec Svcs - County			2,500	2,500
2701 Publications & Legal Notices	248	294		
2709 Countywide System Charges	1,695	4,145	7,800	7,800
2840 Special Dept Expense		50		
2844 Training		30	1,000	1,000
2931 Travel & Transportation	68	87	1,000	1,000
2932 Mileage			400	400
2933 Lodging		195		
2941 County Vehicle Mileage	3,721	4,027	4,000	4,000
2964 Meals/Food Purchases	210	120	400	400
Total Services & Supplies	\$ 49,687	\$ 47,898	\$ 74,100	\$ 74,100
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 322,618	\$ 29,706	\$ 29,706
Total Other Charges	\$	\$ 322,618	\$ 29,706	\$ 29,706
Intrafund Transfers Out				

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Public Works Administration - 11280

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T Employee Group Insurance	\$ 45,895	\$ 52,833	\$ 65,500	\$ 65,500
5404 I/T Maintenance - Services	110,410	97,072		
5405 I/T Maintenance - Bldgs & Improvements			109,300	109,300
5552 I/T - MIS Services	36,320	32,283	37,200	37,200
5556 I/T - Professional Services		21,185	16,000	16,000
5965 I/T Utilities	38,408	45,891	50,000	50,000
Total Intrafund Transfers Out	\$ 231,033	\$ 249,264	\$ 278,000	\$ 278,000
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (44,072)	\$ (44,554)	\$ (29,036)	\$ (29,036)
5004 I/T - Road Fund	(841,719)	(1,021,403)	(936,559)	(936,559)
5009 I/T - County Library Fund	(64)	(64)		
Total Intrafund Transfers In	\$ (885,855)	\$ (1,066,021)	\$ (965,595)	\$ (965,595)
Total Expenditures / Appropriations	\$ 612,077	\$ 713,242	\$ 689,657	\$ 689,657
Net Cost	\$ 728	\$ (3)	\$ (29,754)	\$ (29,754)

Budget Unit **General Fund - 100**

Function **Public Protection**

Activity **National Poll Discharge Elimination System - 11410**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7232 State Aid - Other	\$ 44,559	\$	\$ 19,350	\$ 19,350
Total Intergovernmental Revenue	\$ 44,559	\$	\$ 19,350	\$ 19,350
Charges for Services				
8128 Planning/Engineering Services	\$ 309	\$	\$	\$
8212 Other General Reimbursement	178,828	262,274	308,000	308,000
Total Charges for Services	\$ 179,137	\$ 262,274	\$ 308,000	\$ 308,000
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 19,353	\$ 4,400	\$ 4,400
Total Other Financing Sources	\$	\$ 19,353	\$ 4,400	\$ 4,400
Total Revenue	\$ 223,696	\$ 281,627	\$ 331,750	\$ 331,750
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 389,989	\$ 404,916	\$ 473,016	\$ 473,016
1003 Extra Help	19,015	21,872	32,300	32,300
1005 Overtime & Call Back	3,582	2,614	3,000	3,000
1010 Cafeteria Plans (Non-PERS)		11,094	21,985	21,985
1018 Taxable Meal Reimbursements	738	537	1,000	1,000
1300 P.E.R.S.	94,462	90,813	111,131	111,131
1301 F.I.C.A.	28,386	31,136	36,186	36,186
1303 Other - Post Employment Benefits	30,494	32,250	25,240	25,240
1310 Employee Group Ins	42,496	44,870	56,276	56,276
1315 Workers Comp Insurance	534		691	691
1325 401 (k) Employer Match	750	750	750	750
Total Salaries & Benefits	\$ 610,446	\$ 640,852	\$ 761,575	\$ 761,575
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 221	\$ 230	\$ 300	\$ 300
2051 Communications - Telephone	1,444	5,668	5,900	5,900
2052 Mobile Communication Devices	476	393	400	400
2274 Delivery & Freight Charges			100	100
2290 Maintenance - Equipment			2,000	2,000
2291 Maintenance - Computer Equip	368		1,000	1,000
2293 Computer Parts			1,000	1,000
2439 Membership/Dues	3,485	3,395	4,000	4,000
2481 PC Acquisition	6,468	182	4,400	4,400
2511 Printing	1,311	1,918	3,000	3,000
2522 Other Supplies	193	893	4,000	4,000
2523 Office Supplies & Exp	3,628	1,158	4,000	4,000
2524 Postage	264	421	1,000	1,000
2555 Prof/Spec Svcs - Purchased	106,262	229,418	320,000	320,000
2556 Prof/Spec Svcs - County	11,908	22,214	70,000	70,000
2701 Publications & Legal Notices			200	200
2709 Countywide System Charges	1,195	2,153	5,290	5,290
2744 Small Tools & Instruments			2,000	2,000
2840 Special Dept Expense	29,115	33,967	34,000	34,000
2844 Training	3,753	638	3,000	3,000
2931 Travel & Transportation	99	80	2,000	2,000
2932 Mileage	62	87	360	360
2933 Lodging			800	800
2941 County Vehicle Mileage			500	500
2964 Meals/Food Purchases			200	200
Total Services & Supplies	\$ 170,252	\$ 302,815	\$ 469,450	\$ 469,450
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$	\$	\$ 18,100	\$ 18,100
5405 I/T Maintenance - Bldgs & Improvements	15,899	15,885		
5550 I/T - Administration	27,936	28,447	29,200	29,200
5552 I/T - MIS Services	20,358	21,950	23,578	23,578
5556 I/T - Professional Services	66,318	101,938	700	700
Total Intrafund Transfers Out	\$ 130,511	\$ 168,220	\$ 71,578	\$ 71,578

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function Public Protection
 Activity National Poll Discharge Elimination System - 11410

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5004 I/T - Road Fund	\$ (426,874)	\$ (540,391)	\$ (672,500)	\$ (672,500)
5008 I/T - County Office Bldg Fund	(18,658)	(95)		
Total Intrafund Transfers In	\$ (445,532)	\$ (540,486)	\$ (672,500)	\$ (672,500)
Total Expenditures / Appropriations	\$ 465,677	\$ 571,401	\$ 630,103	\$ 630,103
Net Cost	\$ 241,981	\$ 289,774	\$ 298,353	\$ 298,353

Budget Unit **Special Aviation Fund - 107**
 Function Public Ways and Facilities
 Activity Special Aviation - 32760

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 681	\$ 637	\$	\$
Total Rev from Use of Money & Property	\$ 681	\$ 637	\$	\$
Intergovernmental Revenue				
7150 State Aid Aviation	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
Total Intergovernmental Revenue	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
Total Revenue	\$ 10,681	\$ 10,637	\$ 40,000	\$ 40,000
Expenditures / Appropriations				
Services & Supplies				
2140 Gen Liability Ins	\$ 1,832	\$ 1,979	\$ 2,500	\$ 2,500
2555 Prof/Spec Svcs - Purchased	106		33,200	33,200
2556 Prof/Spec Svcs - County			3,200	3,200
2965 Utilities	310	(116)	900	900
Total Services & Supplies	\$ 2,248	\$ 1,863	\$ 39,800	\$ 39,800
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 241	\$ 241
Total Other Charges	\$	\$	\$ 241	\$ 241
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,500	\$ 2,500
Total Appropriation for Contingencies	\$	\$	\$ 2,500	\$ 2,500
Total Expenditures / Appropriations	\$ 2,248	\$ 1,863	\$ 42,541	\$ 42,541
Net Cost	\$ (8,433)	\$ (8,774)	\$ 2,541	\$ 2,541

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity Public Works Engineering - 11320

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 104,109	\$ 69,195	\$ 129,600	\$ 129,600
6970 Investment Income	(28,000)	(64,000)		
Total Rev from Use of Money & Property	\$ 76,109	\$ 5,195	\$ 129,600	\$ 129,600
Intergovernmental Revenue				
7142 State Funds Prop 1B Capital Road Funding	\$ 2,698,701	\$ 2,632,206		\$
7199 State Aid for Construction	4,521,835	2,642,225	6,968,200	6,968,200
7232 State Aid - Other	698,778	2,587		
7249 Federal Aid Construction	34,560,285	28,589,583	39,042,100	39,232,100
7326 Federal - Other				1,770,000
7445 Federal Aid Rstp Exchange - H			475,800	1,861,904
7446 Federal Aid Rstp Exchange - G	621,213	467,169	98,700	405,786
7455 State Match	100,000	100,000	100,000	100,000
7498 ARRA/State Pass-through (Sub recipient)	1,059,110	108,675		
Total Intergovernmental Revenue	\$ 44,259,922	\$ 34,542,445	\$ 46,684,800	\$ 50,337,990
Charges for Services				
8128 Planning/Engineering Services	\$ 88,626	\$ 38,106		\$
8129 Design & Construction Engineering	8,119	57,013		
8161 Reimbursed Road Projects	739,913	3,520,254	3,053,700	3,598,700
8171 Construction Inspection Fees		47,192		
8212 Other General Reimbursement	112,660	80,610		
8213 Right of Way	24,815	172,742	24,800	24,800
8218 Forms and Photocopies		227		
8219 Casino - Sales Tax In Lieu		66,206		
8243 Plan Check Fees	111	11,172	100	100
8334 Traffic Control		178		
Total Charges for Services	\$ 974,244	\$ 3,993,700	\$ 3,078,600	\$ 3,623,600
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 215	\$ 680		\$
Total Miscellaneous Revenues	\$ 215	\$ 680	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 84,135	\$ 164,186		\$
8954 Operating Transfers In	2,779,407	5,828,450	8,014,900	8,381,700
Total Other Financing Sources	\$ 2,863,542	\$ 5,992,636	\$ 8,014,900	\$ 8,381,700
Total Revenue	\$ 48,174,032	\$ 44,534,656	\$ 57,907,900	\$ 62,472,890
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$	\$ 10,000	\$ 10,000
1002 Salaries and Wages	3,489,293	3,460,788	3,898,100	3,898,100
1003 Extra Help	10,787	14,170	20,000	20,000
1005 Overtime & Call Back	19,253	21,505	28,000	28,000
1006 Sick Leave Payoff		1,912		
1010 Cafeteria Plans (Non-PERS)		102,036	218,300	218,300
1018 Taxable Meal Reimbursements	863	834		
1300 P.E.R.S.	835,978	759,005	840,400	840,400
1301 F.I.C.A.	255,430	261,422	301,900	301,900
1303 Other - Post Employment Benefits	297,256	285,868	201,920	173,280
1304 Other - Post Employment Charges (Up Front)		37,240		
1310 Employee Group Ins	431,186	476,291	519,900	519,900
1315 Workers Comp Insurance	4,973	(2)	10,900	10,900
1325 401 (k) Employer Match	750	749	1,400	1,400
Total Salaries & Benefits	\$ 5,345,769	\$ 5,421,818	\$ 6,050,820	\$ 6,022,180
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 315	\$	\$	\$
2051 Communications - Telephone	41,210	63,059	53,000	53,000
2052 Mobile Communication Devices	4,694	3,343	5,800	5,800
2086 Refuse Disposal	(1)		500	500
2140 Gen Liability Ins			156,800	156,800
2273 Parts			1,000	1,000

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity Public Works Engineering - 11320

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2274 Delivery & Freight Charges	69		500	500
2290 Maintenance - Equipment	1,502		1,800	1,800
2291 Maintenance - Computer Equip	710	414	4,000	4,000
2292 Maintenance - Software	21,999	19,425	25,000	25,000
2405 Materials - Bldgs & Impr			1,000	1,000
2439 Membership/Dues	5,341	5,727	6,000	6,000
2481 PC Acquisition	26,339	23,701	26,000	26,000
2511 Printing	15,369	13,698	18,000	18,000
2522 Other Supplies	5,776	2,785	28,000	28,000
2523 Office Supplies & Exp	20,911	18,636	21,000	21,000
2524 Postage	7,709	7,327	6,000	6,000
2555 Prof/Spec Svcs - Purchased	1,132,779	973,374	2,000,000	2,000,000
2556 Prof/Spec Svcs - County	20,683	9,215	21,000	110,351
2678 Road Projects-Contracts	42,366,733	38,908,608	47,665,821	52,760,811
2701 Publications & Legal Notices	4,613	4,663	7,000	7,000
2709 Countywide System Charges	12,984	30,094	51,500	51,500
2727 Rents & Leases - Bldgs & Impr			8,400	8,400
2744 Small Tools & Instruments			500	500
2775 Aggregates & Oil		11,066		
2840 Special Dept Expense	15,979	4,563	3,000	3,000
2844 Training	1,013	5,884	8,000	8,000
2931 Travel & Transportation	611	689	2,500	2,500
2932 Mileage	912	1,192	1,000	1,000
2933 Lodging	485	971		
2941 County Vehicle Mileage	52,169	56,752	50,000	50,000
2964 Meals/Food Purchases	175	553	1,000	1,000
2965 Utilities	879	638	40,200	40,200
Total Services & Supplies	\$ 43,761,958	\$ 40,166,377	\$ 50,214,321	\$ 55,398,662
Other Charges				
3551 Transfer Out A-87 Costs	\$ 895,828	\$ 839,432	\$ 673,222	\$ 673,222
3940 Right-of-Way	9,035	309,382	5,000	5,000
Total Other Charges	\$ 904,863	\$ 1,148,814	\$ 678,222	\$ 678,222
Capital Assets				
4001 Land	\$ 753,875	\$ 502,660	\$ 777,000	\$ 777,000
4171 Intangible Assets - Non Depreciable		1,181,261		
4451 Equipment	53,379			
Total Capital Assets	\$ 807,254	\$ 1,683,921	\$ 777,000	\$ 777,000
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 175,119	\$ 197,725	\$ 239,400	\$ 239,400
5404 I/T Maintenance - Services	26,066	25,860		
5405 I/T Maintenance - Bldgs & Improvements	83,594	82,071	87,000	87,000
5527 I/T Prof Services A-87 Costs			500	500
5550 I/T - Administration	531,682	656,902	679,600	679,600
5552 I/T - MIS Services	138,394	135,425	142,200	142,200
5553 I/T - Revenue Services Charges	1,847			
5555 I/T Prof/Special Services - Purchased		5,000		
5556 I/T - Professional Services	591,686	640,907	1,129,700	1,129,700
5678 I/T Road Projects	262,848	70,091	160,000	160,000
5965 I/T Utilities	9,553	10,822	9,600	9,600
Total Intrafund Transfers Out	\$ 1,820,789	\$ 1,824,803	\$ 2,448,000	\$ 2,448,000
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (73,658)	\$ (127,061)	\$ (73,700)	\$ (73,700)
5004 I/T - Road Fund	(216,108)	(231,617)	(190,400)	(190,400)
5008 I/T - County Office Bldg Fund	(46,906)	(27,101)	(46,900)	(46,900)
Total Intrafund Transfers In	\$ (336,672)	\$ (385,779)	\$ (311,000)	\$ (311,000)
Total Expenditures / Appropriations	\$ 52,303,961	\$ 49,859,954	\$ 59,857,363	\$ 65,013,064
Net Cost	\$ 4,129,929	\$ 5,325,298	\$ 1,949,463	\$ 2,540,174

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity Public Works Road Maintenance - 32600

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6157 Sales Tax Local Trans	\$ 1,225,000	\$ 1,717,791	\$ 1,500,000	\$ 1,500,000
Total Taxes	\$ 1,225,000	\$ 1,717,791	\$ 1,500,000	\$ 1,500,000
Licenses, Permits & Franchises				
6764 Initial Permits	\$	\$ 30	\$	\$
6769 Permits	35,436	43,868	76,700	76,700
Total Licenses, Permits & Franchises	\$ 35,436	\$ 43,898	\$ 76,700	\$ 76,700
Fines, Forfeits & Penalties				
6849 Parking Fines	\$	\$ 75	\$	\$
Total Fines, Forfeits & Penalties	\$	\$ 75	\$	\$
Rev from Use of Money & Property				
6965 Rents & Concessions	\$	\$	\$ 7,000	\$ 7,000
Total Rev from Use of Money & Property	\$	\$	\$ 7,000	\$ 7,000
Intergovernmental Revenue				
7151 State Highway Users Tax - Roads	\$ 9,076,393	\$ 7,861,035	\$ 7,800,000	\$ 7,800,000
7251 Federal Forest Reserve - Title I	394,513	353,309		
7390 State Off-Hwy Veh Reg Fees	30,700	27,875		
7391 State Highway Users Tax - 2105	3,889,883	3,369,015	3,684,700	3,684,700
7392 State Highway Users Tax - 2182 AB2928				
Total Intergovernmental Revenue	\$ 13,391,489	\$ 11,611,234	\$ 11,484,700	\$ 11,484,700
Charges for Services				
8161 Reimbursed Road Projects	\$ 14,522	\$ 38,421	\$ 100,000	\$ 100,000
8212 Other General Reimbursement	39,560	38,548	880,000	880,000
8334 Traffic Control		69		
Total Charges for Services	\$ 54,082	\$ 77,038	\$ 980,000	\$ 980,000
Miscellaneous Revenues				
8753 Other Sales	\$ 8,941	\$ 10,579	\$	\$
8764 Miscellaneous Revenues	74,688	(58,028)	100,000	100,000
8771 Subrogation Recovery	146,878	15,165	50,000	50,000
Total Miscellaneous Revenues	\$ 230,507	\$ (32,284)	\$ 150,000	\$ 150,000
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 7,446	\$ 19,867	\$	\$
8779 Contributions from General Fund	3,770,896	3,770,896	3,770,900	3,770,900
8954 Operating Transfers In		344,143		
Total Other Financing Sources	\$ 3,778,342	\$ 4,134,906	\$ 3,770,900	\$ 3,770,900
Total Revenue	\$ 18,714,856	\$ 17,552,658	\$ 17,969,300	\$ 17,969,300
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 43,665	\$ 74,856	\$ 90,000	\$ 90,000
1002 Salaries and Wages	4,082,347	4,055,777	4,514,600	4,514,600
1003 Extra Help	126,146	147,850	148,500	148,500
1005 Overtime & Call Back	255,257	223,843	175,000	175,000
1006 Sick Leave Payoff		2,000		
1010 Cafeteria Plans (Non-PERS)		122,251	266,200	266,200
1018 Taxable Meal Reimbursements	55			
1300 P.E.R.S.	958,042	870,601	939,000	939,000
1301 F.I.C.A.	325,010	330,969	370,100	370,100
1303 Other - Post Employment Benefits	506,766	480,056	468,216	398,544
1304 Other - Post Employment Charges (Up Front)	74,480	223,440		
1310 Employee Group Ins	755,410	822,250	916,000	916,000
1315 Workers Comp Insurance	37,216		149,800	149,800
1325 401 (k) Employer Match	750	450	750	750
Total Salaries & Benefits	\$ 7,165,144	\$ 7,354,343	\$ 8,038,166	\$ 7,968,494
Services & Supplies				
2020 Clothes & Personal Supplies	\$ 31,856	\$ 37,935	\$ 40,000	\$ 40,000
2050 Communications - Radio	97,827	92,837	85,500	85,500
2051 Communications - Telephone	22,507	22,852	22,000	22,000
2052 Mobile Communication Devices	5,509	4,853	5,000	5,000
2086 Refuse Disposal	26,171	31,525	25,000	25,000

Budget Unit **Public Ways & Facilities Fund - 120**
Function Public Ways and Facilities
Activity Public Works Road Maintenance - 32600

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2140 Gen Liability Ins			561,262	561,262
2273 Parts		10,189		
2274 Delivery & Freight Charges		1,201		
2277 Auto - Towing		190		
2290 Maintenance - Equipment	69	7,729		
2291 Maintenance - Computer Equip	175		2,100	2,100
2292 Maintenance - Software	11,249	9,579	9,500	9,500
2405 Materials - Bldgs & Impr	3,147	1,598	5,000	5,000
2439 Membership/Dues	874	675	1,200	1,200
2481 PC Acquisition	16,287	8,605	12,000	12,000
2511 Printing	2,582	2,527	2,000	2,000
2522 Other Supplies	16,724	23,847	10,000	10,000
2523 Office Supplies & Exp	5,460	5,920	7,000	7,000
2524 Postage	4,067	3,531	3,600	3,600
2555 Prof/Spec Svcs - Purchased	343,903	501,370	672,500	672,500
2556 Prof/Spec Svcs - County	149,733	24,536	1,000	1,000
2564 Regular Equipment-Fleet Services	1,561,710	1,386,703	1,350,000	1,350,000
2566 Snow Equipment-Fleet Services	884,330	677,781	800,000	800,000
2701 Publications & Legal Notices	2,087	1,859		
2709 Countywide System Charges	9,204	22,557	20,600	20,600
2710 Rents & Leases - Equipment	51,261	47,751	75,000	75,000
2727 Rents & Leases - Bldgs & Impr	8,322	8,836	15,000	15,000
2744 Small Tools & Instruments	26,656	18,774	13,000	13,000
2770 Fuels & Lubricants	343,524	344,701	325,000	325,000
2775 Aggregates & Oil	665,271	707,091	660,000	660,000
2778 Signing & Safety Material	294,755	194,914	827,200	827,200
2838 Special Dept Expense-1099 Reportable	2,292	1,998		
2840 Special Dept Expense	138,966	151,412	150,000	150,000
2844 Training	475	730	3,000	3,000
2920 Inventory Purchases	1,197	2,147		
2921 I/P Gasoline/Diesel	5,452			
2926 I/P - Tires & Batteries		1,124		
2927 I/P - Parts	370	587		
2928 I/P - Shop Supplies	33	779		
2931 Travel & Transportation			2,500	2,500
2933 Lodging	3,751	968	2,000	2,000
2941 County Vehicle Mileage	26,299	24,998	20,000	20,000
2964 Meals/Food Purchases	6,471	2,842	5,000	5,000
2965 Utilities	104,525	106,767	84,000	84,000
2966 Drug & Alcohol Testing	8,512	11,220	2,000	2,000
2975 Equipment Usage - Regular	34,137	83,983		
2976 Snow Equipment Usage	(34,137)	(83,983)		
Total Services & Supplies	\$ 4,883,603	\$ 4,508,038	\$ 5,818,962	\$ 5,818,962
Other Charges				
3551 Transfer Out A-87 Costs	\$ 244,098	\$ 384,962	\$ 428,010	\$ 428,010
Total Other Charges	\$ 244,098	\$ 384,962	\$ 428,010	\$ 428,010
Capital Assets				
4451 Equipment	\$ 448,999	\$ 1,672,541	\$ 615,000	\$ 671,000
Total Capital Assets	\$ 448,999	\$ 1,672,541	\$ 615,000	\$ 671,000
Other Financing Uses				
3776 Contrib Auto Working Capital	\$	\$ 7,000	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	250,000	198,827		
Total Other Financing Uses	\$ 250,000	\$ 205,827	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 339,879	\$ 385,963	\$ 477,727	\$ 477,727
5404 I/T Maintenance - Services	78,281	77,805	71,500	71,500
5405 I/T Maintenance - Bldgs & Improvements	3,467			
5550 I/T - Administration	223,130	261,584	270,600	270,600
5552 I/T - MIS Services	51,972	55,790	74,800	74,800
5556 I/T - Professional Services	373,040	384,645	200,000	200,000
5965 I/T Utilities	37,690	41,124	38,000	38,000

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **Public Ways & Facilities Fund - 120**
 Function Public Ways and Facilities
 Activity Public Works Road Maintenance - 32600

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Intrafund Transfers Out	\$ 1,107,459	\$ 1,206,911	\$ 1,132,627	\$ 1,132,627
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (3,134)	\$ (4,845)	\$ (5,000)	\$ (5,000)
5004 I/T - Road Fund	(135,384)	(27,337)	(100,000)	(100,000)
5008 I/T - County Office Bldg Fund	(75)	(754)		
5011 I/T - Public Safety Fund		(1,577)		
5026 I/T - Advertising & Promotion Fund	(65,175)	(63,347)		
Total Intrafund Transfers In	\$ (203,768)	\$ (97,860)	\$ (105,000)	\$ (105,000)
Total Expenditures / Appropriations	\$ 13,895,535	\$ 15,234,762	\$ 15,927,765	\$ 15,914,093
Net Cost	\$ (4,819,321)	\$ (2,317,896)	\$ (2,041,535)	\$ (2,055,207)

**County of Placer
Road Construction Projects
Fund 120**

Road Construction Projects	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Public Ways & Facilities Fund				
	\$	\$	\$	\$
PC2570 Walerga Road Bridge	83,878	67,085	300,000	300,000
PC2576 Tahoe City Landscape Maintenance	3,834	5,014	8,000	8,000
PC2577 Bridge Insp	8,410	12,191	30,000	30,000
PC2585 Traffic Engineering	416,045	427,700	430,000	430,000
PC2588 Misc Road Projects	10,680		53,000	53,000
PC2598 CDRA Engineering & surveying support	97,338	121,763	175,000	175,000
PC2627 HBRR Wise Rd/Aub Rav	7,247	2,493	10,000	10,000
PC2635 General Transp Planning	305,393	303,423	390,030	390,030
PC2655 Monitor & Maintenance	4,475	16,185	40,000	40,000
PC2663 Community Plans	36,114	17,966	95,000	95,000
PC2690 HBRR Dick Cook/Miners Rav	799	744		
PC2698 HBRR-Foresthill Paint	9,939,613	9,107,243	8,000,000	8,451,000
PC2740 Burton Creek BMP			5,000	5,000
PC2746 McKinney Rubicon OHV Trail Maintenance	3,567	6,910	50,000	50,000
PC2764 Auburn Folsom Rd. 4-Lane	46,843	151,647	300,000	300,000
PC2782 Kings Beach Sidewalk	3,699,652	2,889,671	11,200,000	11,200,000
PC2783 64 Acre PCT Fac-Tahoe Transit Center	2,982,844	991,176	40,000	40,000
PC2788 Foresthill Bridge Seismic Retrofit	17,394,659	10,889,591	8,000,000	7,700,000
PC2798 Sunset/65 PA & ED	256,313	3,277		
PC2799 Cook Riolo Bike Bridge	1,024,725	4,354,221	4,500,000	4,500,000
PC2800 Bridge Maintenance	14,512	23,727	100,000	181,115
PC2801 Brockway EC	1,030,037	690,808	200,000	200,000
PC2802 Lake Forest EC	426,142	573,210	1,500,000	1,500,000
PC2803 West Sunnyside EC	173,557	94,201	350,000	350,000
PC2821 Bus Stop Improvements West Slope	450		139,000	139,000
PC2822 Bus Stop Improvements Tahoe	64,482	13,962	30,000	100,000
PC2829 County Roads-Tahoe	4,635	20,809	10,000	10,000
PC2830 Tahoe Pines Erosion Control Project	227,674	11,151		
PC2840 Horseshoe Bar Road@Vista Curve Improvs	78,105	463,804		
PC2847 Kings Beach Commercial Core Water Qualit	451,543	340,106	150,000	150,000
PC2848 Homewood E.C. Project (ECP)	192,770	1,260,647	30,000	30,000
PC2864 Funding/Project Development	169		10,000	10,000
PC2867 Tahoe City Residential E.C. Project	1,223,666	168,373	150,000	150,000
PC2878 Flood Control Project			870,000	870,000
PC2880 Douglas/Mooney/Lakeland	3,086			
PC2887 NPDES			694,000	694,000
PC2891 Griff Creek Improvement Project	192,336	14,831	100,000	100,000
PC2893 Alpine Mdws Rd @ Truckee Rvr Brdg Rplcmt	473,406	424,275	2,418,000	2,418,000
PC2894 Hiway 89 Fanny Bridge Project	3,918	2,675	20,000	20,000
PC2895 Brewer @ Markham	198,683	1,163,908	10,000	10,000
PC2896 Brewer @ Curry	127,771	241,097	1,270,000	1,270,000
PC2897 Brewer @ King	171,071	1,018,733	10,000	10,000
PC2898 Dowd Road @ Coon Creek	38,334	2,692	150,000	244,259
PC2899 Dowd Road @ Yankee Slough	88,927	110,225	400,000	531,190
PC2900 Dowd Road @ Markham	30,448	10,635	1,000,000	1,195,406
PC2901 Douglas Blvd Pathways & Landscaping	6			
PC2907 Bridge Preventative Maintenance Project			616,966	777,576
PC2908 Snow Creek SEZ Restoration Project	268,240	130,591	1,500,000	1,500,000
PC2909 Nelson Lane Road and Bridge		30,695	130,000	130,000
PC2915 TMDL Administration & Mgmt	7,013	22,332	25,000	25,000
PC2916 Auburn Ravine/Bownan Rd +ion Improvs	14,801	36,192	420,000	420,000
PC2917 Hampshire Rocks Rd/S Yuba Bridge Replace	8,955	1,913	150,000	176,547
PC2918 Haines Rd/Wise Canal Bridge Replace	149,919	143,274	150,000	150,000
PC2919 New Signal @ Auburn-Folsom/King Rd	78,573	265,631	400,000	400,000
PC2920 Douglas Blvd/Sierra College Ped Paths	73,383	102,426	799,025	799,025
PC2925 Misc Minor Road Projects		6,767	275,705	296,263
PC2926 Foresthill Rd Lwr Clementine HRRR	100,119	1,043,608	10,000	28,451
PC2931 Blue Canyon Airport Repairs-USFS	10,960			
PC2932 Athens Ave/UPRR Grade Separation Pjt	152			
PC2933 Sheridan Safe Routes to School	303,371			

**County of Placer
Road Construction Projects
Fund 120**

Road Construction Projects	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
PC2934 Bowman Rd Overhead Rehab 19C162	70,219	41,533	500,000	638,904
PC2935 Bowman Rd Overhead Rehab 19C161	69,445	43,118	500,000	623,004
PC2936 Donner Pass Rd over S Yuba Brg Rehab			334,800	392,864
PC2938 Sheridan Improvements (CEMEX)	91,199	50,097	81,000	547,800
PC2940 Auburn Folsom Widening Middle Phase Cons	891,661			
PC2941 ARRA Federal Overlay	(85)			
PC2943 KBWQIP-Phase 1 Fox Clean Water Pipe	176,361	9,622		
PC2944 Foresthill Realignment Project	71,991			
PC2945 Placer Parkway Phase I	158,738	333,484	500,000	500,000
PC2946 Rollins Lake Road Safety Improvs	112,250	89,792	600,000	600,000
PC2947 2011 Prop 1B Overlay	1,506,005			
PC2948 HSIP Foresthill Rd/Lower Clementine	81,824	979,407	10,000	160,000
PC2949 N Phase Auburn Folsom Rd Widening	70,022	674,136	3,800,000	3,800,000
PC2950 Dollar Creek Shared Use Trail	360,924	94,732	500,000	500,000
PC2951 Lakeside Bike Trail-TCPUD	899,469			
PC2952 Yankee Jim's Bridge Replacement	43,508	114,158	750,000	750,000
PC2953 Aub-Folsom Joe Rodgers Bikeway	52,450	43,469	475,000	479,091
PC2954 Hwy 49 Beautification Project	2,448	23,108	150,000	150,000
PC2955 King Road Widening Project	20,281	48,513	160,000	160,000
PC2956 Road Resurfacing FY11/12	689,116	2,565,250		
PC2957 Northstar Roundabout Improvements	94,453	97		
PC2958 Foresthill Rd Pilot Safety Program	41,261			
PC2959 Coon Clean Water Pipe	14,765	107,435	200,000	200,000
PC2960 Northstar Roundabout Modifications	64,506	63,890	750,000	750,000
PC2961 Cook Riolo Rd@Baseline Signal Mods	34,650	52,419	300,000	300,000
PC2962 Wise Rd @ Doty Ravine Bridge Replace		134,799	150,000	150,000
PC2963 Tahoe Pedestrian Safety Program	1,642	19,540	35,000	35,000
PC2964 Brewer Rd Bridge @ Pleasant Grove Crk	3,584	139,527	250,000	250,000
PC2965 Sheridan 10th St Pedestrian Path		3,666	140,000	140,000
PC2966 King Rd @ Secret Ravine-Bridge Scour		135	150,000	179,991
PC2967 Surface Treatment FY2012/2013		1,852,753		500,000
PC2968 DPW Tahoe Properties		4,912		25,000
PC2969 Lower Chipmunk WQ Project			80,000	80,000
PC2970 Watt Ave@Dry Crk Bridge			450,000	450,000
PC2971 Remediation-Ronning Property		21,144		50,000
PC2972 Crosby Harold Rd over Doty Creek		490		150,000
PC2973 Gold Hill Rd over Auburn Rvn Brg Replcmt		12,884		150,000
PC2974 HSIP Auburn Folsom Safety Project		3,618		100,000
PC2975 13/14 Federal RSTP overlay				2,000,000
PC2976 Casa Loma Road Repairs				200,000
Total Public Ways & Facilities Fund	\$ 48,176,330	\$ 45,329,326	\$ 58,579,526	\$ 63,674,516

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
5	4	3	2	1
Operating Revenues				
8212 Other General Reimbursement	202,322	206,698		
8236 Passenger Fare - Transp Services	658,249	752,067	752,700	752,700
8238 Auxilliary Transp Revenues	72,458		244,200	244,200
8761 Insurance Refunds		749		
8764 Miscellaneous Revenues	237			
Total Operating Revenues	\$ 933,266	\$ 959,514	\$ 996,900	\$ 996,900
Operating Expenses				
1001 Employee Paid Sick Leave	130,534	12,838	5,000	5,000
1002 Salaries and Wages	415,696	416,071	400,400	400,400
1003 Extra Help	106,318	88,031		
1004 Accr Compensated Leave	(13,086)	8,675		
1005 Overtime & Call Back	40,702	61,726	30,000	30,000
1008 Salaries & Wages-Oper	733,607	713,375	861,900	861,900
1009 Extra Help-Oper			72,800	72,800
1010 Cafeteria Plans (Non-PERS)		9,511	68,000	68,000
1018 Taxable Meal Reimbursements	15			
1099 Salaries & Wages Undistributed		(1)		
1300 P.E.R.S.	277,779	246,188	262,400	262,400
1301 F.I.C.A.	93,739	93,680	102,100	102,100
1303 Other - Post Employment Benefits	174,688	168,360	146,875	125,628
1304 Other - Post Emplmnt Charges (Up Front)	37,240	37,240		
1310 Employee Group Ins	218,385	232,033	264,700	264,700
1315 Workers Comp Insurance	10,803		20,100	20,100
1325 401 (k) Employer Match	753	750		
2020 Clothes & Personal Supplies	5,346	7,394	5,000	5,000
2050 Communications - Radio	23,760	25,079	25,800	25,800
2051 Communications - Telephone	7,667	7,101	8,000	8,000
2052 Mobile Communication Devices	137	25	500	500
2130 Insurance		41,023		
2140 Gen Liability Ins	81,971		197,400	197,400
2271 Parts Installed	283	451		
2273 Parts	887	1,008	1,000	1,000
2290 Maintenance - Equipment	466,579	586,741	400,000	400,000
2291 Maintenance - Computer Equip	21		5,000	5,000
2310 Employee Benefits Systems	95,308	109,770	136,200	136,200
2404 Maintenance Services	923	3,321		
2405 Materials - Bldgs & Impr	7,950	7,942	10,300	10,300
2439 Membership/Dues	4,627	4,652	5,600	5,600
2481 PC Acquisition		1,902		
2511 Printing	7,385	4,579	9,000	9,000
2521 Operating Supplies	558	206		
2522 Other Supplies	170	201		
2523 Office Supplies & Exp	2,417	2,800		
2524 Postage	4,047	4,074	4,000	4,000
2534 Operating Materials	9,747	11,392	8,000	8,000
2550 Administration	124,225	155,479	160,900	160,900
2555 Prof/Spec Svcs - Purchased	1,538,874	1,479,392	1,539,900	1,539,900
2556 Prof/Spec Svcs - County	120,357	78,644	90,000	90,000
2709 Countywide System Charges	2,858	6,910	6,100	6,100
2768 Fuels - Credit Card Purchases	63,617	61,446	62,000	62,000
2770 Fuels & Lubricants	263,344	303,438	294,300	294,300
2840 Special Dept Expense	8,277	3,524	20,000	20,000
2844 Training		2,100	3,000	3,000
2927 I/P - Parts	115			
2928 I/P - Shop Supplies	819	545		
2931 Travel & Transportation	161	38	1,000	1,000
2933 Lodging	405			
2941 County Vehicle Mileage	33,164	40,297	37,400	37,400
2964 Meals/Food Purchases	232	34		
2965 Utilities	34,679	25,672	33,100	33,100

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
5	4	3	2	1
2966 Drug & Alcohol Testing	3,910	4,892		
3551 Transfer Out A-87 Costs			168,000	168,000
3701 Equipment Depreciation	586,528	562,011		
3702 Bldg & Impr Depreciation	157,001	161,142		
5600 Appropriation for Contingencies			32,000	32,000
Total Operating Expenses	\$ 5,885,522	\$ 5,793,702	\$ 5,497,775	\$ 5,476,528
Operating Income (Loss)	\$ (4,952,256)	\$ (4,834,188)	\$ (4,500,875)	\$ (4,479,628)
Non-Operating Revenue (Expenses)				
3395 Contrib to Other Agencies	(18,500)			
3551 Transfer Out A-87 Costs	(99,516)	(66,976)		
6170 Other Fin Asst-TDA 1/4	2,242,729	2,242,700	2,435,500	2,435,500
6950 Interest	33,949	35,636	40,000	40,000
6970 Investment Income	(7,253)	(31,000)		
7249 Federal Aid Construction	112,916	325	3,083,700	3,083,700
7255 Federal Operating Assistance	570,000	563,341	565,000	565,000
7300 State Transit Assistance Fund	560,271	627,112	457,000	457,000
8780 Contributions from Other Funds			68,000	68,000
8782 Contributions from Oth Govt Agencies	1,104,024	1,084,970	2,033,400	2,033,400
Total Non-Operating Revenue (Expenses)	\$ 4,498,620	\$ 4,456,108	\$ 8,682,600	\$ 8,682,600
Income Before Capital Contributions and Transfers	\$ (453,636)	\$ (378,080)	\$ 4,181,725	\$ 4,202,972
8954 Operating Transfers In	67,952	5,403		
Change in Net Assets	\$ (385,684)	\$ (372,677)	\$ 4,181,725	\$ 4,202,972
Net Assets - Beginning Balance	8,632,508	8,277,643	7,906,869	7,906,869
Net Assets - Ending Balance	\$ 8,277,643	\$ 7,906,869	\$ 7,977,194	\$ 7,998,441
Memo:				
4151 Buildings & Improvements	\$ 6,458	\$	\$ 576,900	\$ 576,900
4451 Equipment	63,904		3,534,500	3,534,500

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8236 Passenger Fare - Transp Services	440,593	413,654	444,100	444,100
8238 Auxilliary Transp Revenues			27,500	27,500
8761 Insurance Refunds		1,234		
8764 Miscellaneous Revenues		341		
Total Operating Revenues	\$ 440,593	\$ 415,229	\$ 471,600	\$ 471,600
Operating Expenses				
1001 Employee Paid Sick Leave	69,219	(5,704)	5,000	5,000
1002 Salaries and Wages	128,190	115,930	129,100	129,100
1003 Extra Help	80,293	104,841		
1004 Accr Compensated Leave	(13,764)	700		
1005 Overtime & Call Back	58,738	60,457	40,000	40,000
1008 Salaries & Wages-Oper	788,649	763,988	778,100	778,100
1009 Extra Help-Oper			87,000	87,000
1010 Cafeteria Plans (Non-PERS)		2,322	47,100	47,100
1018 Taxable Meal Reimbursements	58	16		
1300 P.E.R.S.	217,973	184,191	188,600	188,600
1301 F.I.C.A.	78,807	77,435	76,100	76,100
1303 Other - Post Employment Benefits	129,621	117,034	111,509	95,304
1304 Other - Post Emplmnt Charges (Up Front)		37,240		
1310 Employee Group Ins	143,025	157,877	181,200	181,200
1315 Workers Comp Insurance	11,291		12,200	12,200
2020 Clothes & Personal Supplies	7,065	9,121	7,000	7,000
2050 Communications - Radio	15,760	16,160	18,000	18,000
2051 Communications - Telephone	10,360	17,819	11,500	11,500
2052 Mobile Communication Devices	161	132	100	100
2086 Refuse Disposal	4,962	6,847	7,000	7,000
2130 Insurance		27,348		
2140 Gen Liability Ins	54,647		151,400	151,400
2273 Parts	6,475	6,315	4,000	4,000
2290 Maintenance - Equipment	555,846	502,686	420,000	420,000
2293 Computer Parts		2,069		
2310 Employee Benefits Systems	95,473	106,775	122,200	122,200
2404 Maintenance Services	31,903	74,102		
2405 Materials - Bldgs & Impr	12,418	1,500	40,000	40,000
2439 Membership/Dues	2,108	2,108	2,200	2,200
2511 Printing	7,016	11,108	7,000	7,000
2521 Operating Supplies		671		
2522 Other Supplies		77		
2523 Office Supplies & Exp	2,352	2,204	2,000	2,000
2524 Postage	1,254	1,440	1,100	1,100
2534 Operating Materials	12,740	15,006	5,000	5,000
2550 Administration	75,900	85,996	88,500	88,500
2555 Prof/Spec Svcs - Purchased	305,505	278,611	342,700	342,700
2556 Prof/Spec Svcs - County	187,263	169,543	155,900	155,900
2709 Countywide System Charges	1,848	4,632	4,200	4,200
2744 Small Tools & Instruments	835	34		
2770 Fuels & Lubricants	191,499	154,434	195,200	195,200
2838 Special Dept Expense-1099 Reportable	360	360		
2840 Special Dept Expense	6,101	9,354	3,500	3,500
2844 Training			500	500
2928 I/P - Shop Supplies		80		
2931 Travel & Transportation		12	500	500
2932 Mileage	129	240		
2933 Lodging		886		
2941 County Vehicle Mileage	36,821	39,088	31,300	31,300
2964 Meals/Food Purchases	48	974		
2965 Utilities	36,205	62,919	45,000	45,000
2966 Drug & Alcohol Testing	2,804	5,127	2,900	2,900
3551 Transfer Out A-87 Costs			92,833	92,833
3701 Equipment Depreciation	211,776	178,298		

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3702 Bldg & Impr Depreciation	107,795	107,795		
3705 Land Impr Depreciation	5,552	6,662		
5600 Appropriation for Contingencies				
Total Operating Expenses	\$ 3,683,081	\$ 3,524,860	\$ 3,417,442	\$ 3,401,237
Operating Income (Loss)	\$ (3,242,488)	\$ (3,109,631)	\$ (2,945,842)	\$ (2,929,637)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(40,105)	(50,861)		
6170 Other Fin Asst-TDA 1/4	987,348	1,019,820	1,045,000	1,045,000
6950 Interest	3,448	2,290	3,000	3,000
6970 Investment Income	(747)	(2,000)		
7249 Federal Aid Construction			176,000	176,000
7255 Federal Operating Assistance	549,503	845,880	540,000	540,000
7300 State Transit Assistance Fund	254,519	306,508	220,000	220,000
7498 ARRA/State Pass-through (Sub recipient)	83,139			
8780 Contributions from Other Funds	770,129	699,000	1,069,700	1,069,700
8782 Contributions from Oth Govt Agencies	340,734	341,878	1,607,700	1,607,700
Total Non-Operating Revenue (Expenses)	\$ 2,947,968	\$ 3,162,515	\$ 4,661,400	\$ 4,661,400
Income Before Capital Contributions and Transfers	\$ (294,520)	\$ 52,884	\$ 1,715,558	\$ 1,731,763
8954 Operating Transfers In	31,874	6,029		
Change in Net Assets	\$ (262,646)	\$ 58,913	\$ 1,715,558	\$ 1,731,763
Net Assets - Beginning Balance	5,360,863	5,198,154	5,257,066	5,257,066
Net Assets - Ending Balance	\$ 5,198,154	\$ 5,257,066	\$ 5,301,424	\$ 5,317,629
Memo:				
4451 Equipment	\$ 31,874	\$ 37,131	\$ 1,671,200	\$ 1,671,200

County of Placer
Operation of Internal Service Fund
Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
5	4	3	2	1
Operating Revenues				
8212 Other General Reimbursement	787	1,028		
8370 Automotive Fund Mileage	2,548,855	2,730,852	3,103,200	3,103,200
8372 Automotive Fund Mat & Service	4,020,437	4,047,854	4,200,000	4,200,000
8753 Other Sales	597,672	468,986		
8764 Miscellaneous Revenues	8,776	5,192	12,000	12,000
8770 Road Vehicle Replacement Revenue			4,000	4,000
Total Operating Revenues	\$ 7,176,527	\$ 7,253,912	\$ 7,319,200	\$ 7,319,200
Operating Expenses				
1001 Employee Paid Sick Leave	127,520	76,430	50,000	50,000
1002 Salaries and Wages	1,479,476	1,212,995	1,681,300	1,681,300
1003 Extra Help	1,344	1,979	5,000	5,000
1004 Accr Compensated Leave	(48,596)	19,841		
1005 Overtime & Call Back	19,154	42,907	40,000	40,000
1010 Cafeteria Plans (Non-PERS)		35,193	2,100	2,100
1018 Taxable Meal Reimbursements	768	2,885	2,000	2,000
1300 P.E.R.S.	352,727	266,155	360,100	360,100
1301 F.I.C.A.	109,058	94,602	132,200	132,200
1303 Other - Post Employment Benefits	176,432	140,921	171,490	147,288
1310 Employee Group Ins	270,227	228,719	297,200	297,200
1315 Workers Comp Insurance	8,670		10,500	10,500
1325 401 (k) Employer Match	750	750	750	750
2020 Clothes & Personal Supplies	13,207	13,562	21,000	21,000
2050 Communications - Radio	960	960	1,100	1,100
2051 Communications - Telephone	20,565	18,682	21,500	21,500
2052 Mobile Communication Devices	498	1,080	550	550
2085 Household Expense	189		300	300
2086 Refuse Disposal	5,444	5,630	5,700	5,700
2140 Gen Liability Ins			7,500	7,500
2273 Parts	16,844	24,338	20,000	20,000
2274 Delivery & Freight Charges	1,669	20	2,000	2,000
2277 Auto - Towing	37,404	53,788	37,500	37,500
2290 Maintenance - Equipment	581,699	575,193	600,000	600,000
2291 Maintenance - Computer Equip	404	206	400	400
2292 Maintenance - Software	16,482	17,931	22,300	22,300
2293 Computer Parts	17,580	18,096	19,700	19,700
2310 Employee Benefits Systems	117,450	135,058	140,000	140,000
2404 Maintenance Services	44,245	39,985	45,000	45,000
2405 Materials - Bldgs & Impr	10,751	14,046	10,000	20,000
2439 Membership/Dues			100	100
2481 PC Acquisition	2,382	6,035	7,500	7,500
2511 Printing	4,150	5,024	4,500	4,500
2522 Other Supplies	14,244	6,256	7,100	7,100
2523 Office Supplies & Exp	2,741	3,041	3,000	3,000
2524 Postage	3,465	2,851	3,500	3,500
2550 Administration	358,379	418,861	431,000	431,000
2555 Prof/Spec Svcs - Purchased	49,146	32,360	43,700	43,700
2556 Prof/Spec Svcs - County	66,049	70,890	58,800	58,800
2709 Countywide System Charges	3,590	8,345	4,000	4,000
2724 Hazard Elimination & Safety	3,004	1,531	3,000	3,000
2744 Small Tools & Instruments	33,415	15,663	27,250	27,250
2768 Fuels - Credit Card Purchases	589,704	651,305	590,000	590,000
2838 Special Dept Expense-1099 Reportable		11	2,000	2,000
2840 Special Dept Expense	64,283	18,672	30,400	30,400
2844 Training	2,288	485	3,500	3,500
2921 I/P Gasoline/Diesel	1,487,620	1,477,666	1,488,000	1,488,000
2922 I/P Comp Natural Gas	197,892	190,879	198,000	198,000
2924 IP Oil & Lube Products	47,734	95,647	50,000	50,000
2926 I/P - Tires & Batteries	304,120	304,282	305,000	305,000
2927 I/P - Parts	697,994	699,332	710,000	710,000
2928 I/P - Shop Supplies	58,995	50,165	59,000	59,000
2930 Ending Inventory	(20,600)	(17,281)		
2931 Travel & Transportation	46		300	300
2933 Lodging	185	413	500	500

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
5	4	3	2	1
2964 Meals/Food Purchases	39	769	1,000	1,000
2965 Utilities	16,965	10,596	18,000	18,000
2966 Drug & Alcohol Testing	2,114	2,575	2,200	2,200
3701 Equipment Depreciation	938,806	704,520		
3702 Bldg & Impr Depreciation	26,369	26,369		
Total Operating Expenses	\$ 8,338,040	\$ 7,829,214	\$ 7,758,540	\$ 7,744,338
Operating Income (Loss)	\$ (1,161,513)	\$ (575,302)	\$ (439,340)	\$ (425,138)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(213,298)	(345,568)	(251,446)	(251,446)
3810 Lease Purchase Principal		(2,014)		
3830 Lease Purchase Interest		(570)		
6950 Interest	49,786	35,600	51,000	51,000
6970 Investment Income	(14,768)	(31,000)		
8752 Gain/Loss on F/A Disposal	(27,639)	41,800	30,000	30,000
8753 Other Sales			600,000	600,000
8770 Road Vehicle Replacement Revenue	3,744	690		
8771 Subrogation Recovery	13,472	41,639	20,000	20,000
8780 Contributions from Other Funds	20,899	258,853	20,000	272,000
8783 Vehicle Replacement Revenue	708,679	560,949	1,044,800	1,141,300
8958 Capital Lease Proceeds		27,265		
Total Non-Operating Revenue (Expenses)	\$ 540,875	\$ 587,644	\$ 1,514,354	\$ 1,862,854
Income Before Capital Contributions and Transfers	\$ (620,638)	\$ 12,342	\$ 1,075,014	\$ 1,437,716
2333 Capital Asset Transfer (Out)	(530,320)	(550,418)		
3776 Contrib Auto Working Capital				(252,000)
3778 Operating Transfer Out - Capital Imprvmt	(250,000)	(198,827)		
8954 Operating Transfers In		6,824		
Change in Net Assets	\$ (1,400,958)	\$ (730,079)	\$ 1,075,014	\$ 1,185,716
Net Assets - Beginning Balance	8,910,311	7,509,353	6,779,273	6,779,273
Net Assets - Ending Balance	\$ 7,509,353	\$ 6,779,273	\$ 6,851,487	\$ 6,865,689
Memo:				
4451 Equipment	\$ 1,055,996	\$ 855,210	\$ 1,002,800	\$ 1,099,300

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Grants Program - 21780

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 207	\$	\$ 200	\$ 197
Total Rev from Use of Money & Property	\$ 207	\$	\$ 200	\$ 197
Intergovernmental Revenue				
7217 State Funded Cal-Met Grant	\$ 545,407	\$ 551,973	\$ 511,000	\$ 511,000
7232 State Aid - Other	542,960	645,468	622,475	664,788
7259 Fed - Justice Asst. Grant (JAG)-Sheriff	45,880	23,241	23,241	23,193
7273 Other Governments-Placer County	(10,478)			
7326 Federal - Other	90,000	75,000	75,000	75,000
7376 State Aid - OCJP Antidrug Abuse	479,421	124,145	141,922	167,563
7437 State Aid OCJP-MSP	49,420	192,987	186,494	266,379
7448 Federal Aid - Cops Ahead	23,981	323,986	579,456	579,456
7459 Federal Aid - COPS	125,021	63,516		
7460 State Aid - ABC Grant	32,748	99,760	100,000	99,760
7467 State Aid Supplemental Law Enforcement	215,573	178,116	198,000	198,000
8782 Contributions from Oth Govt Agencies	111,356	153,214	590,873	566,657
Total Intergovernmental Revenue	\$ 2,251,289	\$ 2,431,406	\$ 3,028,461	\$ 3,151,796
Donations				
8755 Donation	\$ 9,872	\$ 2,791	\$ 20,000	\$ 20,000
Total Donations	\$ 9,872	\$ 2,791	\$ 20,000	\$ 20,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 583,306	\$ 22,288	\$	\$
Total Miscellaneous Revenues	\$ 583,306	\$ 22,288	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 7,413	\$	\$	\$
8779 Contributions from General Fund	126,433	126,433	153,036	153,036
8780 Contributions from Other Funds	270,000	112,789	345,500	437,211
8954 Operating Transfers In	410,032	497,101	620,973	603,178
8958 Capital Lease Proceeds	22,259			
Total Other Financing Sources	\$ 836,137	\$ 736,323	\$ 1,119,509	\$ 1,193,425
Total Revenue	\$ 3,680,811	\$ 3,192,808	\$ 4,168,170	\$ 4,365,418
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 538,094	\$ 838,437	\$ 1,473,574	\$ 1,785,974
1005 Overtime & Call Back	156,200	243,549	138,615	176,435
1007 Comp for Absence-Illness	1,874			
1010 Cafeteria Plans (Non-PERS)		2,495	4,934	4,934
1017 Uniform Allowance	8,861	9,816	16,374	17,439
1018 Taxable Meal Reimbursements	1,146	727		
1300 P.E.R.S.	192,047	270,333	547,044	719,551
1301 F.I.C.A.	51,714	80,125	124,963	163,188
1303 Other - Post Employment Benefits	47,550	77,994	120,928	73,644
1304 Other - Post Emplmnt Charges (Up Front)	74,480	186,200		37,240
1310 Employee Group Ins	69,048	116,577	200,188	212,537
1315 Workers Comp Insurance	6,860	22	3,611	8,486
Total Salaries & Benefits	\$ 1,147,874	\$ 1,826,275	\$ 2,630,231	\$ 3,199,428
Services & Supplies				
2050 Communications - Radio	\$ 760	\$	\$	\$
2051 Communications - Telephone	5,519	390	396	396
2052 Mobile Communication Devices	1,675	1,764	1,676	1,676
2068 Food		1,283		
2130 Insurance	3,060	2,747	2,800	2,800
2140 Gen Liability Ins		515	1,009	3,161
2273 Parts	2,086	3,303	1,088	1,088
2290 Maintenance - Equipment	5,871	18,220	7,661	7,661
2405 Materials - Bldgs & Impr		12		
2439 Membership/Dues	1,346	743		
2511 Printing		87		
2523 Office Supplies & Exp	11	39		

Budget Unit Public Safety Operations Fund - 110
 Function Public Protection
 Activity Sheriff Grants Program - 21780

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2524 Postage	876			
2555 Prof/Spec Svcs - Purchased	105,766	203,834	227,951	226,640
2701 Publications & Legal Notices	70			
2709 Countywide System Charges	1,088	2,605	4,145	4,145
2710 Rents & Leases - Equipment	32,211	99,629		100,000
2727 Rents & Leases - Bldgs & Impr	12,755	8,765	13,000	13,000
2770 Fuels & Lubricants	44,409	31,344	34,058	34,058
2838 Special Dept Expense-1099 Reportable	559			
2840 Special Dept Expense	219,978	157,642	330,857	486,101
2846 Sheriff Training/Registration	14,924	26,519	14,736	22,850
2849 Narcotics/Special Enforcement		11,333	2,500	2,500
2931 Travel & Transportation		673		
2941 County Vehicle Mileage	18,272	20,577	16,107	16,107
2964 Meals/Food Purchases	1,737	4,604	1,664	1,664
2965 Utilities	480			
Total Services & Supplies	\$ 473,453	\$ 596,628	\$ 659,648	\$ 923,847
Other Charges				
3551 Transfer Out A-87 Costs	\$ 100,258	\$ 26,482	\$ 185,873	\$ 185,873
3810 Lease Purchase Principal	4,535	5,311	5,311	5,311
3830 Lease Purchase Interest	1,376	1,137	1,137	1,137
Total Other Charges	\$ 106,169	\$ 32,930	\$ 192,321	\$ 192,321
Capital Assets				
4151 Buildings & Improvements	\$ 4,819	\$ 35,514	\$	
4161 Intangible Assets	1,595,605	284,074	847,325	893,359
4451 Equipment	100,786	105,039		42,506
Total Capital Assets	\$ 1,701,210	\$ 424,627	\$ 847,325	\$ 935,865
Other Financing Uses				
3780 Contrib to Other Funds	\$ 93,170	\$ 93,170	\$ 93,170	\$ 93,170
Total Other Financing Uses	\$ 93,170	\$ 93,170	\$ 93,170	\$ 93,170
Intrafund Transfers Out				
5290 I/T Maintenance - Equipment	\$ 29,640	\$	\$	\$
5310 I/T Employee Group Insurance	42,541	45,279	60,560	60,560
5404 I/T Maintenance - Services	2,262	1,803	2,395	2,395
5550 I/T - Administration		138,818	198,109	198,109
5555 I/T Prof/Special Services - Purchased	447,855	692,471	437,489	426,598
5556 I/T - Professional Services	79,605	15,579	16,446	16,446
5965 I/T Utilities	1,625	1,731	1,700	1,700
Total Intrafund Transfers Out	\$ 603,528	\$ 895,681	\$ 716,699	\$ 705,808
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$ (478,351)	\$ (966,509)	\$ (1,015,857)	\$ (1,040,344)
Total Intrafund Transfers In	\$ (478,351)	\$ (966,509)	\$ (1,015,857)	\$ (1,040,344)
Total Expenditures / Appropriations	\$ 3,647,053	\$ 2,902,802	\$ 4,123,537	\$ 5,010,095
Net Cost	\$ (33,758)	\$ (290,006)	\$ (44,633)	\$ 644,677

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Tahoe Operations - 21790

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 5,363	\$ 4,485	\$ 4,500	\$ 4,500
Total Licenses, Permits & Franchises	\$ 5,363	\$ 4,485	\$ 4,500	\$ 4,500
Fines, Forfeits & Penalties				
6849 Parking Fines	\$ 28,378	\$ 32,938	\$ 10,000	\$ 10,000
6856 Other Court Fines	372	116		
Total Fines, Forfeits & Penalties	\$ 28,750	\$ 33,054	\$ 10,000	\$ 10,000
Intergovernmental Revenue				
7424 State Aid - Public Safety Services	\$ 3,545,915	\$ 3,810,631	\$ 3,623,767	\$ 3,838,581
7448 Federal Aid - Cops Ahead			195,152	195,152
7479 Other Govts-Trial Courts	76,499	76,263	84,058	84,058
Total Intergovernmental Revenue	\$ 3,622,414	\$ 3,886,894	\$ 3,902,977	\$ 4,117,791
Charges for Services				
8116 NSF & Misc Fees	\$	\$ 19	\$	\$
8141 Civil Process Services			1,600	1,600
8153 Law Enforcement Services	4,011	10,218		
8215 Administrative Support Services	450	600	600	600
8218 Forms and Photocopies	3,045	2,765	2,400	2,400
Total Charges for Services	\$ 7,506	\$ 13,602	\$ 4,600	\$ 4,600
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 60,067	\$ 12,621	\$	\$
8764 Miscellaneous Revenues	2,179	3,343		
Total Miscellaneous Revenues	\$ 62,246	\$ 15,964	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 11,000	\$	\$ 1,000	\$ 1,000
8779 Contributions from General Fund	6,414,654	6,571,110	6,506,708	6,587,062
8954 Operating Transfers In	551,416	376,259	271,385	271,385
8958 Capital Lease Proceeds	27,982	57,286		
Total Other Financing Sources	\$ 7,005,052	\$ 7,004,655	\$ 6,779,093	\$ 6,859,447
Total Revenue	\$ 10,731,331	\$ 10,958,654	\$ 10,701,170	\$ 10,996,338
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 1,320	\$	\$	\$
1002 Salaries and Wages	3,824,516	4,042,573	4,606,702	4,655,738
1003 Extra Help	23,132	16,699	14,190	14,190
1005 Overtime & Call Back	527,368	567,741	525,194	525,194
1006 Sick Leave Payoff	6,376	46,679		
1007 Comp for Absence-Illness	105,689	27,458	28,523	28,523
1010 Cafeteria Plans (Non-PERS)		14,476	1,303	22,036
1011 Salary Savings				(180,000)
1017 Uniform Allowance	46,965	49,032	53,344	53,344
1018 Taxable Meal Reimbursements	1,833	1,916		
1300 P.E.R.S.	1,347,379	1,370,154	1,629,741	1,629,741
1301 F.I.C.A.	298,934	320,332	403,193	403,193
1303 Other - Post Employment Benefits	309,374	308,538	325,431	203,604
1304 Other - Post Emplmnt Charges (Up Front)	37,240	148,960	74,480	74,480
1310 Employee Group Ins	438,048	481,297	573,474	573,474
1315 Workers Comp Insurance	357,965	(26)	101,089	109,218
1325 401 (k) Employer Match		100		
Total Salaries & Benefits	\$ 7,326,139	\$ 7,395,929	\$ 8,336,664	\$ 8,112,735
Services & Supplies				
2004 Service & Supply Savings	\$	\$	\$	\$ (42,727)
2020 Clothes & Personal Supplies	857	1,023	800	800
2050 Communications - Radio	1,207			
2051 Communications - Telephone	33,370	34,226	36,065	36,065
2052 Mobile Communication Devices	10,836	10,184	11,012	11,012
2068 Food	35,633	30,899	31,593	31,593
2085 Household Expense	2,256	2,417		
2086 Refuse Disposal	208			

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity Sheriff Tahoe Operations - 21790

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2140 Gen Liability Ins			9,714	30,431
2273 Parts	50,974	17,668	8,075	8,075
2279 Auto - Shop Supplies		223		
2290 Maintenance - Equipment	4,452	16,270	14,360	14,360
2405 Materials - Bldgs & Impr	1,796	5,151		
2439 Membership/Dues	955	787	1,145	1,145
2461 Dept Cash Shortage	40			
2481 PC Acquisition	2,011			
2511 Printing	5,972	6,004	10,000	10,000
2523 Office Supplies & Exp	5,783	6,124	10,000	10,000
2524 Postage	1,951	2,078	2,000	2,000
2555 Prof/Spec Svcs - Purchased	403,579	401,804	404,180	404,180
2556 Prof/Spec Svcs - County	9,122	4,717	4,921	4,921
2701 Publications & Legal Notices	110	254	196	196
2709 Countywide System Charges	5,085	12,157	11,425	11,425
2727 Rents & Leases - Bldgs & Impr	897			
2770 Fuels & Lubricants	32,712	90,717	73,416	73,416
2838 Special Dept Expense-1099 Reportable	10			
2840 Special Dept Expense	31,733	31,311	50,137	50,137
2844 Training			30,000	30,000
2846 Sheriff Training/Registration	12,867	18,551	1,500	1,500
2849 Narcotics/Special Enforcement		400		
2860 Library Materials			500	500
2931 Travel & Transportation	3,437	429	8,300	8,300
2941 County Vehicle Mileage	301,091	224,581	289,438	289,438
2964 Meals/Food Purchases	9,547	6,292		
2965 Utilities			6,000	6,000
Total Services & Supplies	\$ 968,491	\$ 924,267	\$ 1,014,777	\$ 992,767
Other Charges				
3551 Transfer Out A-87 Costs	\$ 551,416	\$ 376,259	\$ 271,385	\$ 271,385
3810 Lease Purchase Principal	45,716	55,382	61,317	61,317
3830 Lease Purchase Interest	11,697	10,251	8,235	8,235
Total Other Charges	\$ 608,829	\$ 441,892	\$ 340,937	\$ 340,937
Capital Assets				
4451 Equipment	\$ 27,982	\$ 90,503	\$	\$
Total Capital Assets	\$ 27,982	\$ 90,503	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 301,787	\$ 310,532	\$ 363,417	\$ 363,417
5404 I/T Maintenance - Services	32,469	40,846	31,653	31,653
5405 I/T Maintenance - Bldgs & Improvements	(6,933)			
5550 I/T - Administration	1,079,825	954,370	990,545	990,545
5555 I/T Prof/Special Services - Purchased		22,010	17,815	17,815
5556 I/T - Professional Services	5,500	3,416		
5965 I/T Utilities	36,711	38,836	37,000	37,000
Total Intrafund Transfers Out	\$ 1,449,359	\$ 1,370,010	\$ 1,440,430	\$ 1,440,430
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$	\$ (16,071)	\$ (66,898)	\$ (66,898)
5026 I/T - Advertising & Promotion Fund	(50,685)	(125,051)	(58,790)	(58,790)
Total Intrafund Transfers In	\$ (50,685)	\$ (141,122)	\$ (125,688)	\$ (125,688)
Total Expenditures / Appropriations	\$ 10,330,115	\$ 10,081,479	\$ 11,007,120	\$ 10,761,181
Net Cost	\$ (401,216)	\$ (877,175)	\$ 305,950	\$ (235,157)

Budget Unit **Public Safety Operations Fund - 110**
Function **Public Protection**
Activity **Sheriff Protection and Prevention - 21800**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 11,163	\$ 11,040	\$ 11,000	\$ 11,000
Total Licenses, Permits & Franchises	\$ 11,163	\$ 11,040	\$ 11,000	\$ 11,000
Fines, Forfeits & Penalties				
6849 Parking Fines	\$ 16,291	\$ 12,807	\$ 20,000	\$ 20,000
6856 Other Court Fines	1,903	449	560	560
Total Fines, Forfeits & Penalties	\$ 18,194	\$ 13,256	\$ 20,560	\$ 20,560
Rev from Use of Money & Property				
6950 Interest	\$ 367	\$	\$	\$
Total Rev from Use of Money & Property	\$ 367	\$	\$	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 20,988	\$ 16,191	\$ 85,526	\$ 85,526
7254 Forest Reserve - Title III			15,000	15,000
7326 Federal - Other	54,285	43,327	47,875	47,875
7424 State Aid - Public Safety Services	9,583,558	10,286,940	9,782,266	10,362,151
7430 Sales Tax Realignment for Public Safety		100,000	100,000	100,000
8782 Contributions from Oth Govt Agencies				
Total Intergovernmental Revenue	\$ 9,658,831	\$ 10,446,458	\$ 10,030,667	\$ 10,610,552
Charges for Services				
8145 Court Fees/Costs	\$	\$	\$ 500	\$ 500
8153 Law Enforcement Services	3,451,667	3,511,597	3,691,453	3,691,453
8215 Administrative Support Services	11,500	12,650	25,000	25,000
8219 Casino - Sales Tax In Lieu	171,958	97,760		
Total Charges for Services	\$ 3,635,125	\$ 3,622,007	\$ 3,716,953	\$ 3,716,953
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 8,147	\$ 18,461	\$ 13,000	\$ 13,000
8764 Miscellaneous Revenues	2,100	60,825	12,300	12,300
Total Miscellaneous Revenues	\$ 10,247	\$ 79,286	\$ 25,300	\$ 25,300
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$ 6,501	\$	\$
8779 Contributions from General Fund	17,616,016	17,537,789	17,709,687	17,928,391
8954 Operating Transfers In	1,716,782	1,095,049	825,934	825,934
8958 Capital Lease Proceeds	217,462	261,607	161,500	161,500
Total Other Financing Sources	\$ 19,550,260	\$ 18,900,946	\$ 18,697,121	\$ 18,915,825
Total Revenue	\$ 32,884,187	\$ 33,072,993	\$ 32,501,601	\$ 33,300,190
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 21,369	\$ 38,363	\$	\$
1002 Salaries and Wages	11,613,360	12,218,999	12,590,053	12,724,070
1003 Extra Help	32,178	13,750	69,591	69,591
1005 Overtime & Call Back	1,410,039	1,586,334	1,274,777	1,274,777
1006 Sick Leave Payoff	192,199	310	160,990	160,990
1007 Comp for Absence-Illness	6,880	40,769	26,383	26,383
1010 Cafeteria Plans (Non-PERS)		24,637	2,002	33,851
1011 Salary Savings				(726,167)
1017 Uniform Allowance	135,846	137,977	135,841	135,841
1018 Taxable Meal Reimbursements	9,727	9,574		
1300 P.E.R.S.	4,057,554	4,284,243	4,751,770	4,751,770
1301 F.I.C.A.	913,261	965,661	1,089,217	1,089,217
1303 Other - Post Employment Benefits	965,238	971,085	928,080	571,824
1304 Other - Post Emplmnt Charges (Up Front)	215,720	223,440	37,240	37,240
1310 Employee Group Ins	1,529,274	1,778,191	1,635,462	1,635,462
1315 Workers Comp Insurance	287,498	3	198,734	214,716
1325 401 (k) Employer Match	2,804	3,000		
Total Salaries & Benefits	\$ 21,392,947	\$ 22,296,336	\$ 22,900,140	\$ 21,999,565
Services & Supplies				
2004 Service & Supply Savings	\$	\$	\$	(129,836)
2020 Clothes & Personal Supplies	1,136	5,796	1,620	1,620
2050 Communications - Radio	4,639		1,700	1,700

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Protection and Prevention - 21800

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2051 Communications - Telephone	107,433	105,236	108,699	108,699
2052 Mobile Communication Devices	43,717	53,649	37,966	37,966
2068 Food	1,631	14,052		
2130 Insurance	54,551	74,754	74,754	74,754
2140 Gen Liability Ins		(429)	35,610	111,555
2273 Parts	54,960	74,914	31,264	31,264
2279 Auto - Shop Supplies	206	211		
2290 Maintenance - Equipment	153,829	196,032	238,318	238,318
2404 Maintenance Services	1,860	1,907		
2405 Materials - Bldgs & Impr	4,264	1,994		
2439 Membership/Dues	6,076	3,828	5,943	5,943
2481 PC Acquisition	1,651	2,845		
2511 Printing	19,077	17,825	30,350	30,350
2523 Office Supplies & Exp	18,904	23,971	21,300	21,300
2524 Postage	11,294	12,622	10,250	10,250
2555 Prof/Spec Svcs - Purchased	116,899	97,513	69,934	69,934
2556 Prof/Spec Svcs - County	4,543	8,912	674	674
2701 Publications & Legal Notices		347		
2709 Countywide System Charges	14,716	35,287	7,276	7,276
2710 Rents & Leases - Equipment			800	800
2727 Rents & Leases - Bldgs & Impr	181,482	170,052	178,598	178,598
2770 Fuels & Lubricants	160,089	244,896	238,688	238,688
2838 Special Dept Expense-1099 Reportable	2,681	13		
2840 Special Dept Expense	80,661	110,448	220,639	220,639
2846 Sheriff Training/Registration	1,204	53,399		
2849 Narcotics/Special Enforcement	896	800		
2931 Travel & Transportation	5,564	5,971	27,021	27,021
2941 County Vehicle Mileage	1,042,986	880,353	1,056,109	925,525
2964 Meals/Food Purchases	6,585	9,079		
2965 Utilities	28,479	28,879	26,500	26,500
Total Services & Supplies	\$ 2,132,013	\$ 2,235,156	\$ 2,424,013	\$ 2,239,538
Other Charges				
3551 Transfer Out A-87 Costs	\$ 1,666,782	\$ 1,095,049	\$ 825,934	\$ 825,934
3810 Lease Purchase Principal	90,488	141,104	196,569	196,569
3830 Lease Purchase Interest	20,873	25,432	35,544	35,544
Total Other Charges	\$ 1,778,143	\$ 1,261,585	\$ 1,058,047	\$ 1,058,047
Capital Assets				
4451 Equipment	\$ 217,462	\$ 278,803	\$ 161,500	\$ 292,084
Total Capital Assets	\$ 217,462	\$ 278,803	\$ 161,500	\$ 292,084
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 599,794	\$ 687,554	\$ 849,419	\$ 849,419
5404 I/T Maintenance - Services	282,510	194,988	242,877	242,877
5550 I/T - Administration	3,293,700	2,842,730	2,904,497	2,904,497
5555 I/T Prof/Special Services - Purchased	98,697	275,620	156,524	156,524
5556 I/T - Professional Services	379,582	538,044	461,019	461,019
5880 I/T-Public Safety Svcs	50	150		
5965 I/T Utilities	76,801	84,346	76,418	76,418
Total Intrafund Transfers Out	\$ 4,731,134	\$ 4,623,432	\$ 4,690,754	\$ 4,690,754
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (17,192)	\$ (15,000)	\$	\$
5011 I/T - Public Safety Fund	(205,794)	(160,924)	(47,350)	(47,350)
Total Intrafund Transfers In	\$ (222,986)	\$ (175,924)	\$ (47,350)	\$ (47,350)
Total Expenditures / Appropriations	\$ 30,028,713	\$ 30,519,388	\$ 31,187,104	\$ 30,232,638
Net Cost	\$ (2,855,474)	\$ (2,553,605)	\$ (1,314,497)	\$ (3,067,552)

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Sheriff Administration and Support - 21930

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7219 State Peace Officers Training	\$ 28,803	\$ 62,575	\$ 35,000	\$ 35,000
7326 Federal - Other		2,353		
7430 Sales Tax Realignment for Public Safety				
8782 Contributions from Oth Govt Agencies	179,595	187,470	206,500	238,139
Total Intergovernmental Revenue	\$ 208,398	\$ 252,398	\$ 241,500	\$ 273,139
Charges for Services				
8116 NSF & Misc Fees	\$	\$ 19	\$	\$
8153 Law Enforcement Services	449	449		
8212 Other General Reimbursement	2,707	365		
Total Charges for Services	\$ 3,156	\$ 833	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$	\$ 15,669	\$	\$
8781 Inmate Welfare Trust Contribution	8,892	8,225	7,800	7,800
Total Miscellaneous Revenues	\$ 8,892	\$ 23,894	\$ 7,800	\$ 7,800
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 193,312	\$ 111,495	\$ 45,000	\$ 45,000
8780 Contributions from Other Funds		20,000	20,000	20,000
8954 Operating Transfers In	656,440	833,884	1,157,622	1,157,622
8958 Capital Lease Proceeds	22,259	146,346	125,300	125,300
Total Other Financing Sources	\$ 872,011	\$ 1,111,725	\$ 1,347,922	\$ 1,347,922
Total Revenue	\$ 1,092,457	\$ 1,388,850	\$ 1,597,222	\$ 1,628,861
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 2,964	\$ 10,321	\$	\$
1002 Salaries and Wages	2,613,666	2,613,505	2,901,639	2,901,639
1003 Extra Help	206,290	295,631	190,419	190,419
1005 Overtime & Call Back	50,370	61,694	41,077	41,077
1010 Cafeteria Plans (Non-PERS)		60,640	6,522	110,294
1011 Salary Savings				(149,000)
1017 Uniform Allowance	4,276	4,257	4,260	4,260
1018 Taxable Meal Reimbursements	3,853	2,823		
1300 P.E.R.S.	700,707	658,211	756,049	756,049
1301 F.I.C.A.	188,985	196,686	248,449	248,449
1303 Other - Post Employment Benefits	251,949	244,990	268,740	155,952
1304 Other - Post Emplmnt Charges (Up Front)	104,000	148,960	37,240	37,240
1310 Employee Group Ins	330,973	377,517	444,553	444,553
1315 Workers Comp Insurance	22,345		61,012	61,012
1325 401 (k) Employer Match	3,340	3,561		
Total Salaries & Benefits	\$ 4,483,718	\$ 4,678,796	\$ 4,959,960	\$ 4,801,944
Services & Supplies				
2004 Service & Supply Savings	\$	\$	\$	\$ (118,134)
2020 Clothes & Personal Supplies	1,938	3,908	2,500	2,500
2050 Communications - Radio	623,751	550,709	844,920	844,920
2051 Communications - Telephone	139,685	138,393	148,392	148,392
2052 Mobile Communication Devices	60,186	61,074	60,896	60,896
2068 Food		1,001	1,558	1,558
2140 Gen Liability Ins		(86)	5,036	15,776
2273 Parts	124,084	88,374	50,991	50,991
2279 Auto - Shop Supplies	5,080	8,126		
2290 Maintenance - Equipment	112,685	74,148	81,727	81,727
2404 Maintenance Services	3,090	2,832		
2405 Materials - Bldgs & Impr	24,189	29,179	40,000	40,000
2439 Membership/Dues	15,615	13,278	10,052	10,052
2481 PC Acquisition	9,442	1,089		
2511 Printing	22,068	25,211	22,600	22,600
2523 Office Supplies & Exp	13,770	18,797	29,000	29,000
2524 Postage	5,440	6,378	13,050	13,050
2555 Prof/Spec Svcs - Purchased	300,469	265,000	152,060	152,060

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Sheriff Administration and Support - 21930

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2556 Prof/Spec Svcs - County	9,958	11,029	11,811	11,811
2701 Publications & Legal Notices		1,136	10,400	10,400
2709 Countywide System Charges	2,543	7,850	11,777	11,777
2710 Rents & Leases - Equipment	143,224	179,780	133,450	133,450
2727 Rents & Leases - Bldgs & Impr	22,534	22,534	23,660	23,660
2770 Fuels & Lubricants	41,556	43,515	50,118	50,118
2838 Special Dept Expense-1099 Reportable	128	884		
2840 Special Dept Expense	695,790	802,967	830,193	866,293
2844 Training	4,703	3,678		
2846 Sheriff Training/Registration	144,951	184,383	230,000	230,000
2931 Travel & Transportation	4,370	5,074	7,600	7,600
2932 Mileage		480		
2933 Lodging	(155)			
2941 County Vehicle Mileage	29,875	183,246	33,737	33,737
2964 Meals/Food Purchases	34,831	26,408		
2966 Drug & Alcohol Testing	384	461	200	200
Total Services & Supplies	\$ 2,596,184	\$ 2,760,836	\$ 2,805,728	\$ 2,734,434
Other Charges				
3551 Transfer Out A-87 Costs	\$ 438,627	\$ 832,228	\$ 1,157,622	\$ 1,157,622
3810 Lease Purchase Principal	18,623	37,467	76,923	76,923
3830 Lease Purchase Interest	3,656	6,930	18,533	18,533
Total Other Charges	\$ 460,906	\$ 876,625	\$ 1,253,078	\$ 1,253,078
Capital Assets				
4451 Equipment	\$ 71,505	\$ 200,946	\$ 125,300	\$ 125,300
Total Capital Assets	\$ 71,505	\$ 200,946	\$ 125,300	\$ 125,300
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 149,485	\$ 173,145	\$ 215,721	\$ 215,721
5404 I/T Maintenance - Services	232,113	188,691	146,355	146,355
5405 I/T Maintenance - Bldgs & Improvements		93		
5550 I/T - Administration		5,784		
5552 I/T - MIS Services	1,815,074	1,803,996	1,842,660	1,842,660
5555 I/T Prof/Special Services - Purchased			25,787	25,787
5556 I/T - Professional Services	66	2,298		
5880 I/T-Public Safety Svcs	50	150		
5965 I/T Utilities	93,687	103,216	92,088	92,088
Total Intrafund Transfers Out	\$ 2,290,475	\$ 2,277,373	\$ 2,322,611	\$ 2,322,611
Intrafund Transfers In				
5002 I/T - County General Fund	\$	\$ (5,100)	\$ (5,900)	\$ (5,900)
5011 I/T - Public Safety Fund	(9,054,704)	(9,625,904)	(9,978,070)	(9,982,531)
Total Intrafund Transfers In	\$ (9,054,704)	\$ (9,631,004)	\$ (9,983,970)	\$ (9,988,431)
Total Expenditures / Appropriations	\$ 848,084	\$ 1,163,572	\$ 1,482,707	\$ 1,248,936
Net Cost	\$ (244,373)	\$ (225,278)	\$ (114,515)	\$ (379,925)

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Auburn/So Placer Support Svcs Sheriff - 21950

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$ 18,855	\$ 16,370	\$ 10,992	\$ 10,992
Total Licenses, Permits & Franchises	\$ 18,855	\$ 16,370	\$ 10,992	\$ 10,992
Intergovernmental Revenue				
7232 State Aid - Other	\$ 29,407	\$ 13,202	\$ 35,000	\$ 63,088
7234 State Aid - Mandated Costs			5,671	5,671
7424 State Aid - Public Safety Services	2,134,915	2,279,198	2,167,193	2,295,663
8782 Contributions from Oth Govt Agencies	9,400	14,718	9,400	9,400
Total Intergovernmental Revenue	\$ 2,173,722	\$ 2,307,118	\$ 2,217,264	\$ 2,373,822
Charges for Services				
8141 Civil Process Services	\$ 123,252	\$ 102,704	\$ 120,000	\$ 120,000
8153 Law Enforcement Services	137,382	136,023	138,000	138,000
8212 Other General Reimbursement	(75)			
8215 Administrative Support Services	5,750	6,550	13,000	13,000
8218 Forms and Photocopies	64,738	86,112	24,921	24,921
Total Charges for Services	\$ 331,047	\$ 331,389	\$ 295,921	\$ 295,921
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 4,865	\$ 26,982	\$ 34,000	\$ 34,000
8766 Cash Overage	65			
Total Miscellaneous Revenues	\$ 4,930	\$ 26,982	\$ 34,000	\$ 34,000
Other Financing Sources				
8779 Contributions from General Fund	\$ 4,224,285	\$ 4,224,285	\$ 4,284,905	\$ 4,337,821
8954 Operating Transfers In	787,917	498,421	432,729	481,903
8958 Capital Lease Proceeds		23,536	68,500	68,500
Total Other Financing Sources	\$ 5,012,202	\$ 4,746,242	\$ 4,786,134	\$ 4,888,224
Total Revenue	\$ 7,540,756	\$ 7,428,101	\$ 7,344,311	\$ 7,602,959
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 8,882	\$ 17,769	\$	\$
1002 Salaries and Wages	3,081,121	3,259,041	3,540,034	3,540,034
1003 Extra Help	236,641	231,464	156,679	177,724
1005 Overtime & Call Back	237,717	165,039	188,556	188,556
1007 Comp for Absence-Illness		114		
1010 Cafeteria Plans (Non-PERS)		79,003	8,995	152,103
1011 Salary Savings				(176,000)
1017 Uniform Allowance	16,480	16,638	16,771	16,771
1018 Taxable Meal Reimbursements	785	331		
1300 P.E.R.S.	805,930	799,978	858,526	858,526
1301 F.I.C.A.	240,840	253,219	310,141	310,141
1303 Other - Post Employment Benefits	348,333	356,857	373,250	216,600
1304 Other - Post Emplmnt Charges (Up Front)	215,720	74,480	111,720	111,720
1310 Employee Group Ins	528,413	606,792	617,435	617,435
1315 Workers Comp Insurance	6,218		9,549	9,549
1325 401 (k) Employer Match	1,506	1,500		
Total Salaries & Benefits	\$ 5,728,586	\$ 5,862,225	\$ 6,191,656	\$ 6,023,159
Services & Supplies				
2004 Service & Supply Savings	\$	\$	\$	\$ (33,124)
2020 Clothes & Personal Supplies	160	442		
2050 Communications - Radio	7,337		180	180
2051 Communications - Telephone	70,393	70,403	72,755	100,843
2052 Mobile Communication Devices	10,321	8,861	10,539	12,453
2068 Food	4,146	4,036	4,475	4,475
2085 Household Expense	228	467	600	600
2086 Refuse Disposal	200			
2130 Insurance			5,200	5,200
2140 Gen Liability Ins			166,689	522,185
2273 Parts	1,750	5,059		
2279 Auto - Shop Supplies		16		
2290 Maintenance - Equipment	28,785	27,713	16,700	16,700

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Auburn/So Placer Support Svcs Sheriff - 21950

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2404 Maintenance Services	1,166	1,196		
2405 Materials - Bldgs & Impr	734	1,335	1,414	1,414
2439 Membership/Dues	2,845	1,471	1,995	1,995
2461 Dept Cash Shortage		110		
2481 PC Acquisition	22,896	1,359		
2511 Printing	21,030	20,002	18,850	18,850
2523 Office Supplies & Exp	19,490	19,191	17,300	17,300
2524 Postage	18,660	21,143	16,050	16,550
2555 Prof/Spec Svcs - Purchased	314,148	321,461	315,250	319,284
2556 Prof/Spec Svcs - County	362	327		
2701 Publications & Legal Notices	436	49	500	500
2709 Countywide System Charges	4,392	12,909	32,028	32,028
2710 Rents & Leases - Equipment	42		3,000	6,900
2770 Fuels & Lubricants	17,581	20,133	19,263	22,356
2838 Special Dept Expense-1099 Reportable	45	84		
2840 Special Dept Expense	62,672	66,192	71,387	75,011
2846 Sheriff Training/Registration	(14)	410		
2848 Contract Employee Expense		1,850		
2931 Travel & Transportation	164	336	1,550	1,550
2941 County Vehicle Mileage	7,133	9,264	10,973	10,973
2964 Meals/Food Purchases	192	66		
2965 Utilities	11			
Total Services & Supplies	\$ 617,305	\$ 615,885	\$ 786,698	\$ 1,154,223
Other Charges				
3551 Transfer Out A-87 Costs	\$ 626,610	\$ 362,276	\$ 234,729	\$ 234,729
3810 Lease Purchase Principal	24,889	27,454	34,015	42,349
3830 Lease Purchase Interest	6,660	4,654	5,381	8,111
Total Other Charges	\$ 658,159	\$ 394,384	\$ 274,125	\$ 285,189
Capital Assets				
4451 Equipment	\$ 7,121	\$ 28,884	\$ 68,500	\$ 68,500
Total Capital Assets	\$ 7,121	\$ 28,884	\$ 68,500	\$ 68,500
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 206,112	\$ 236,132	\$ 294,880	\$ 294,880
5404 I/T Maintenance - Services	173,978	167,798	196,083	196,083
5550 I/T - Administration	1,113,654	1,060,410	1,100,606	1,100,606
5556 I/T - Professional Services	29,021	46,384	29,542	29,542
5965 I/T Utilities	89,625	99,487	94,095	94,095
Total Intrafund Transfers Out	\$ 1,612,390	\$ 1,610,211	\$ 1,715,206	\$ 1,715,206
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$ (20)	\$	\$	\$
Total Intrafund Transfers In	\$ (20)	\$	\$	\$
Total Expenditures / Appropriations	\$ 8,623,541	\$ 8,511,589	\$ 9,036,185	\$ 9,246,277
Net Cost	\$ 1,082,785	\$ 1,083,488	\$ 1,691,874	\$ 1,643,318

Budget Unit Public Safety Operations Fund - 110
Function Public Protection
Activity Jail Corrections and Detention - 22000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,054	\$	\$	\$
Total Rev from Use of Money & Property	\$ 1,054	\$	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 238,299	\$ 223,198	\$ 283,005	\$ 283,005
7234 State Aid - Mandated Costs	92,068	61,346	54,000	54,000
7326 Federal - Other	139,180	90,189	120,000	120,000
7424 State Aid - Public Safety Services	8,698,652	10,308,611	11,322,206	10,399,037
7430 Sales Tax Realignment for Public Safety		1,879,706	3,675,916	3,675,916
7467 State Aid Supplemental Law Enforcement	107,437	105,395	111,000	111,000
7479 Other Govts-Trial Courts	3,771,032	3,988,667	3,857,773	3,857,773
8782 Contributions from Oth Govt Agencies				
Total Intergovernmental Revenue	\$ 13,046,668	\$ 16,657,112	\$ 19,423,900	\$ 18,500,731
Charges for Services				
8153 Law Enforcement Services	\$ 124,304	\$ 168,273	\$ 125,752	\$ 125,752
8182 Health Fees	7,876	10,183	3,000	3,000
8189 Institution Care & Services	141,922	(8,936)	28,000	28,000
8291 Jail Booking Fees	620,925	650,955	603,844	603,844
8292 Jail Access Fees	55,056	31,816	3,000	3,000
Total Charges for Services	\$ 950,083	\$ 852,291	\$ 763,596	\$ 763,596
Miscellaneous Revenues				
8762 State Compensation Insurance Refund	\$ 14,869	\$ 6,260	\$ 20,000	\$ 20,000
8764 Miscellaneous Revenues	900			
8781 Inmate Welfare Trust Contribution	241,065	227,343	166,633	166,633
Total Miscellaneous Revenues	\$ 256,834	\$ 233,603	\$ 186,633	\$ 186,633
Other Financing Sources				
8779 Contributions from General Fund	\$ 16,479,782	\$ 15,303,918	\$ 17,232,838	\$ 16,880,864
8954 Operating Transfers In	2,969,454	1,854,389	1,233,278	1,233,278
8958 Capital Lease Proceeds	46,642	26,571	28,400	28,400
Total Other Financing Sources	\$ 19,495,878	\$ 17,184,878	\$ 18,494,516	\$ 18,142,542
Total Revenue	\$ 33,750,517	\$ 34,927,884	\$ 38,868,645	\$ 37,593,502
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 27,067	\$ 3,722	\$	\$
1002 Salaries and Wages	10,668,315	11,050,435	12,617,324	12,501,313
1003 Extra Help	1,080,892	879,803	862,054	862,054
1005 Overtime & Call Back	1,544,879	2,313,698	1,103,823	1,103,823
1006 Sick Leave Payoff	45,973	90,761		
1007 Comp for Absence-Illness	25,336	11,004	4,918	4,918
1010 Cafeteria Plans (Non-PERS)		172,396	648,650	349,188
1011 Salary Savings				(765,288)
1017 Uniform Allowance	153,452	160,058	178,230	178,230
1018 Taxable Meal Reimbursements	2,527	3,662		
1300 P.E.R.S.	3,602,486	3,496,644	4,046,410	4,093,635
1301 F.I.C.A.	936,213	1,015,603	1,141,959	1,151,542
1303 Other - Post Employment Benefits	1,186,241	1,203,446	301,196	771,096
1304 Other - Post Emplmnt Charges (Up Front)	617,640	484,120	484,120	484,120
1310 Employee Group Ins	1,741,924	1,965,574	2,198,068	2,198,068
1315 Workers Comp Insurance	149,943		189,224	166,529
1325 401 (k) Employer Match	757	1,088		
Total Salaries & Benefits	\$ 21,783,645	\$ 22,852,014	\$ 23,775,976	\$ 23,099,228
Services & Supplies				
2004 Service & Supply Savings	\$	\$	\$ (1,715,674)	\$ (163,655)
2020 Clothes & Personal Supplies	66,245	57,678	106,200	106,200
2050 Communications - Radio	8,639	2,401	2,767	2,767
2051 Communications - Telephone	107,236	105,705	116,077	116,077
2052 Mobile Communication Devices	10,354	12,670	10,459	10,459
2068 Food	2,540,266	2,790,224	2,593,500	2,593,500
2085 Household Expense	81,449	84,645	126,400	126,400

Budget Unit **Public Safety Operations Fund - 110**
Function Public Protection
Activity Jail Corrections and Detention - 22000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2130 Insurance	5,295	5,939	6,000	6,000
2140 Gen Liability Ins			625,086	160,036
2273 Parts	976	1,228	438	438
2279 Auto - Shop Supplies	385	258	1,734	1,734
2290 Maintenance - Equipment	37,438	39,856	21,000	21,000
2404 Maintenance Services	14,336	42,780		27,000
2405 Materials - Bldgs & Impr	6,932	4,538	128,001	128,001
2439 Membership/Dues	1,598	753	1,565	1,565
2481 PC Acquisition		1,909		
2511 Printing	50,570	54,945	51,700	51,700
2523 Office Supplies & Exp	38,674	49,958	26,700	26,700
2524 Postage	19,713	22,588	15,500	15,500
2555 Prof/Spec Svcs - Purchased	54,036	67,731	96,500	96,500
2556 Prof/Spec Svcs - County	2,191	4,798	12,817	12,817
2701 Publications & Legal Notices	874			
2709 Countywide System Charges	17,114	41,059	40,688	40,688
2710 Rents & Leases - Equipment		6,248	1,500	1,500
2727 Rents & Leases - Bldgs & Impr	18,259	18,710	20,636	20,636
2770 Fuels & Lubricants	29,988	36,122	13,220	13,220
2838 Special Dept Expense-1099 Reportable		26		
2840 Special Dept Expense	109,073	190,183	220,812	352,542
2844 Training	237	314		
2846 Sheriff Training/Registration	27,335	42,239	59,264	59,264
2860 Library Materials	(84)		600	600
2931 Travel & Transportation	50,981	38,453	26,164	26,164
2941 County Vehicle Mileage	103,846	83,270	109,522	109,522
2964 Meals/Food Purchases	23,800	22,279		
2965 Utilities	12,032	13,837	26,000	26,000
2966 Drug & Alcohol Testing	814	1,441		
Total Services & Supplies	\$ 3,440,602	\$ 3,844,785	\$ 2,745,176	\$ 3,990,875
Other Charges				
3080 Support & Care of Persons	\$	\$ 75	\$ 100,000	\$ 100,000
3551 Transfer Out A-87 Costs	1,458,066	1,546,931	1,233,278	1,233,278
3810 Lease Purchase Principal	9,503	13,590	29,725	29,725
3830 Lease Purchase Interest	2,883	3,070	6,827	6,827
Total Other Charges	\$ 1,470,452	\$ 1,563,666	\$ 1,369,830	\$ 1,369,830
Capital Assets				
4451 Equipment	\$ 46,642	\$ 26,571	\$ 28,400	\$ 28,400
Total Capital Assets	\$ 46,642	\$ 26,571	\$ 28,400	\$ 28,400
Other Financing Uses				
3780 Contrib to Other Funds	\$ 42,000	\$	\$	\$
Total Other Financing Uses	\$ 42,000	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 628,269	\$ 721,649	\$ 895,488	\$ 895,488
5404 I/T Maintenance - Services	1,217,010	999,842	1,167,321	1,167,321
5405 I/T Maintenance - Bldgs & Improvements		42,929	66,000	66,000
5550 I/T - Administration	3,057,251	3,830,901	3,916,328	3,916,328
5553 I/T - Revenue Services Charges	48,630	57,266	23,000	23,000
5555 I/T Prof/Special Services - Purchased	74,480	257,343		
5556 I/T - Professional Services	97,734	95,524	69,481	69,481
5889 I/T-Medical Services	2,949,855	3,125,597	3,128,977	3,128,977
5965 I/T Utilities	550,944	598,287	555,000	555,000
Total Intrafund Transfers Out	\$ 8,624,173	\$ 9,729,338	\$ 9,821,595	\$ 9,821,595
Intrafund Transfers In				
5004 I/T - Road Fund	\$ (69,523)	\$ (63,638)	\$ (75,253)	\$ (75,253)
5011 I/T - Public Safety Fund	(122,292)	(6,403)		
Total Intrafund Transfers In	\$ (191,815)	\$ (70,041)	\$ (75,253)	\$ (75,253)
Total Expenditures / Appropriations	\$ 35,215,699	\$ 37,946,333	\$ 37,665,724	\$ 38,234,675
Net Cost	\$ 1,465,182	\$ 3,018,449	\$ (1,202,921)	\$ 641,173

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity So Placer Jail Corrections and Detention - 22001

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Other Financing Sources				
8779 Contributions from General Fund	\$	\$	\$ 1,682,688	\$ 891,343
8954 Operating Transfers In				13,261
Total Other Financing Sources	\$	\$	\$ 1,682,688	\$ 904,604
Total Revenue	\$	\$	\$ 1,682,688	\$ 904,604
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$	\$	\$	1,773,693
1005 Overtime & Call Back				100,000
1010 Cafeteria Plans (Non-PERS)				44,419
1017 Uniform Allowance				27,960
1300 P.E.R.S.				580,678
1301 F.I.C.A.				141,224
1303 Other - Post Employment Benefits				142,606
1304 Other - Post Emplmnt Charges (Up Front)				1,340,640
1310 Employee Group Ins				348,850
1315 Workers Comp Insurance				20,428
Total Salaries & Benefits	\$	\$	\$	\$ 4,520,498
Services & Supplies				
2020 Clothes & Personal Supplies	\$	\$	\$	8,694
2050 Communications - Radio				13,200
2051 Communications - Telephone			38	5,130
2052 Mobile Communication Devices				684
2068 Food				76,635
2085 Household Expense				79,509
2130 Insurance				
2140 Gen Liability Ins				32,367
2273 Parts				
2290 Maintenance - Equipment				5,679
2405 Materials - Bldgs & Impr			1,024	
2439 Membership/Dues				
2481 PC Acquisition				4,555
2511 Printing			78	5,388
2523 Office Supplies & Exp				58,534
2524 Postage				2,990
2555 Prof/Spec Svcs - Purchased			6,056,104	241,778
2556 Prof/Spec Svcs - County				
2701 Publications & Legal Notices				
2709 Countywide System Charges				6,457
2710 Rents & Leases - Equipment				87,293
2727 Rents & Leases - Bldgs & Impr				
2770 Fuels & Lubricants				8,441
2840 Special Dept Expense			61,000	233,850
2846 Sheriff Training/Registration				71,449
2931 Travel & Transportation				
2933 Lodging				
2941 County Vehicle Mileage				
2964 Meals/Food Purchases				
2965 Utilities				
2966 Drug & Alcohol Testing				
Total Services & Supplies	\$	\$ 1,140	\$ 6,117,104	\$ 942,633
Other Charges				
3080 Support & Care of Persons	\$	\$	\$	\$
3551 Transfer Out A-87 Costs				13,261
Total Other Charges	\$	\$	\$	\$ 13,261
Capital Assets				
4451 Equipment	\$	\$	\$	\$ 309,333
Total Capital Assets	\$	\$	\$	\$ 309,333
Intrafund Transfers Out				

Budget Unit **Public Safety Operations Fund - 110**
 Function Public Protection
 Activity So Placer Jail Corrections and Detention - 22001

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5310 I/T Employee Group Insurance	\$	\$	\$	\$ 142,121
5404 I/T Maintenance - Services			39,000	
5550 I/T - Administration				463,740
5552 I/T - MIS Services				88,146
5553 I/T - Revenue Services Charges				
5556 I/T - Professional Services				13,382
5889 I/T-Medical Services				195,081
5965 I/T Utilities				
Total Intrafund Transfers Out	\$	\$	\$ 39,000	\$ 902,470
Total Expenditures / Appropriations	\$	\$ 1,140	\$ 6,156,104	\$ 6,688,195
Net Cost	\$	\$ 1,140	\$ 4,473,416	\$ 5,783,591

Budget Unit **DMV Special Collections Fund - 111**
 Function Public Protection
 Activity Automated Mobile & Fixed Fingerprint - 21960

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 13,673	\$ 13,299	\$ 14,000	\$ 14,000
6970 Investment Income	(3,000)	(12,000)		
Total Rev from Use of Money & Property	\$ 10,673	\$ 1,299	\$ 14,000	\$ 14,000
Intergovernmental Revenue				
7226 Automated Mobile & Fixed Fingerprint Rev	\$ 354,087	\$ 369,675	\$ 373,400	\$ 373,400
Total Intergovernmental Revenue	\$ 354,087	\$ 369,675	\$ 373,400	\$ 373,400
Total Revenue	\$ 364,760	\$ 370,974	\$ 387,400	\$ 387,400
Expenditures / Appropriations				
Services & Supplies				
2051 Communications - Telephone	\$ 3,637	\$ 3,660	\$	\$
2052 Mobile Communication Devices	1,120	972		
2290 Maintenance - Equipment	600	31,724		
2481 PC Acquisition	1,742			
2555 Prof/Spec Svcs - Purchased	33,768	47,090	114,400	324,179
2710 Rents & Leases - Equipment			39,000	99,700
2840 Special Dept Expense	30,370	8,178	143,800	718,836
Total Services & Supplies	\$ 71,237	\$ 91,624	\$ 297,200	\$ 1,142,715
Other Charges				
3551 Transfer Out A-87 Costs	\$ 1,690	\$ 2,708	\$ 4,066	\$ 4,066
Total Other Charges	\$ 1,690	\$ 2,708	\$ 4,066	\$ 4,066
Other Financing Uses				
3775 Operating Transfer Out	\$ 270,000	\$ 132,789	\$ 255,500	\$ 347,211
Total Other Financing Uses	\$ 270,000	\$ 132,789	\$ 255,500	\$ 347,211
Intrafund Transfers Out				
5555 I/T Prof/Special Services - Purchased	\$	\$ 13,024	\$	\$
Total Intrafund Transfers Out	\$	\$ 13,024	\$	\$
Total Expenditures / Appropriations	\$ 342,927	\$ 240,145	\$ 556,766	\$ 1,493,992
Net Cost	\$ (21,833)	\$ (130,829)	\$ 169,366	\$ 1,106,592

Budget Unit **DMV Special Collections Fund - 111**
 Function Public Protection
 Activity Placer Regional Auto Theft Task Force - 21970

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,520	\$ 1,335	\$ 2,000	\$ 2,000
Total Rev from Use of Money & Property	\$ 1,520	\$ 1,335	\$ 2,000	\$ 2,000
Intergovernmental Revenue				
7227 Placer Regional Auto Theft Task Force	\$ 353,471	\$ 369,320	\$ 373,200	\$ 373,200
Total Intergovernmental Revenue	\$ 353,471	\$ 369,320	\$ 373,200	\$ 373,200
Total Revenue	\$ 354,991	\$ 370,655	\$ 375,200	\$ 375,200
Expenditures / Appropriations				
Services & Supplies				
2052 Mobile Communication Devices	\$ 4,812	\$ 3,140	\$ 4,000	\$ 4,000
2273 Parts	200	885	300	300
2290 Maintenance - Equipment		1,093	1,000	1,000
2481 PC Acquisition		4,729		
2511 Printing	186		150	150
2523 Office Supplies & Exp	594	366	450	450
2524 Postage		33		
2555 Prof/Spec Svcs - Purchased	340,639	351,212	248,020	247,065
2770 Fuels & Lubricants	467	2,117	600	600
2840 Special Dept Expense	1,761	812	8,500	8,500
2846 Sheriff Training/Registration	3,893	1,709	5,000	5,000
2849 Narcotics/Special Enforcement	390	768	2,500	2,500
2964 Meals/Food Purchases	1,920	576		
Total Services & Supplies	\$ 354,862	\$ 367,440	\$ 270,520	\$ 269,565
Other Charges				
3551 Transfer Out A-87 Costs	\$ 5,159	\$ 3,217	\$ 1,433	\$ 1,433
Total Other Charges	\$ 5,159	\$ 3,217	\$ 1,433	\$ 1,433
Other Financing Uses				
3775 Operating Transfer Out	\$	\$	\$ 104,680	\$ 104,202
Total Other Financing Uses	\$	\$	\$ 104,680	\$ 104,202
Intrafund Transfers In				
5011 I/T - Public Safety Fund	\$ (5,029)	\$	\$	\$
Total Intrafund Transfers In	\$ (5,029)	\$	\$	\$
Total Expenditures / Appropriations	\$ 354,992	\$ 370,657	\$ 376,633	\$ 375,200
Net Cost	\$ 1	\$ 2	\$ 1,433	\$

Budget Unit **General Fund - 100**
 Function General
 Activity Treasurer/Tax Collector - 10340

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6135 Tax Defaulted Land Sales	\$ 7,299	\$ 20,563	\$ 16,000	\$ 16,000
Total Taxes	\$ 7,299	\$ 20,563	\$ 16,000	\$ 16,000
Licenses, Permits & Franchises				
6752 Business Licenses	\$ 158,624	\$ 149,634	\$ 130,000	\$ 130,000
Total Licenses, Permits & Franchises	\$ 158,624	\$ 149,634	\$ 130,000	\$ 130,000
Fines, Forfeits & Penalties				
6863 Penalties & Costs-Delinquent Taxes	\$ 120,532	\$ 131,197	\$ 100,000	\$ 100,000
Total Fines, Forfeits & Penalties	\$ 120,532	\$ 131,197	\$ 100,000	\$ 100,000
Rev from Use of Money & Property				
6950 Interest	\$ 2,058,941	\$ 1,850,858	\$ 2,500,000	\$ 2,500,000
Total Rev from Use of Money & Property	\$ 2,058,941	\$ 1,850,858	\$ 2,500,000	\$ 2,500,000
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 280,001	\$ 270,564	\$ 270,000	\$ 270,000
8096 SB2557-Tax Admin Fee-Cities	242,915	140,066	140,000	140,000
8100 Assessment/Tax Collection Fees	114,928	34,234	35,000	35,000
8101 Supplemental PropTxs - 5% Admin Fee	38,152	36,732	20,000	20,000
8116 NSF & Misc Fees	157,541	158,310	110,000	110,000
8118 Communciation Services - Telephone		496		
8194 Investment Services	1,064,569	1,054,121	993,525	993,525
8212 Other General Reimbursement	6,195	3,527	3,000	3,000
8218 Forms and Photocopies	6,093	6,805	7,500	7,500
Total Charges for Services	\$ 1,910,394	\$ 1,704,855	\$ 1,579,025	\$ 1,579,025
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 10,634	\$ 14,900	\$	\$
8766 Cash Overage	2,924	2,692	2,500	2,500
Total Miscellaneous Revenues	\$ 13,558	\$ 17,592	\$ 2,500	\$ 2,500
Total Revenue	\$ 4,269,348	\$ 3,874,699	\$ 4,327,525	\$ 4,327,525
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 2,640	\$	\$
1002 Salaries and Wages	1,772,142	1,699,029	1,834,758	1,834,758
1003 Extra Help	2,188	10,214	40,500	40,500
1005 Overtime & Call Back	1,807	1,640	3,000	3,000
1010 Cafeteria Plans (Non-PERS)		33,704	68,795	68,795
1018 Taxable Meal Reimbursements		30		
1300 P.E.R.S.	434,919	408,887	465,616	465,616
1301 F.I.C.A.	124,161	120,241	145,533	145,533
1303 Other - Post Employment Benefits	167,718	155,276	111,056	95,304
1304 Other - Post Emplmnt Charges (Up Front)		111,720		
1310 Employee Group Ins	197,347	237,845	246,997	246,997
1315 Workers Comp Insurance	2,114		2,069	2,069
1325 401 (k) Employer Match	5,491	4,330	5,250	5,250
Total Salaries & Benefits	\$ 2,707,887	\$ 2,785,556	\$ 2,923,574	\$ 2,907,822
Services & Supplies				
2051 Communications - Telephone	\$ 48,570	\$ 57,563	\$ 51,605	\$ 51,605
2052 Mobile Communication Devices	3,387	2,610	3,060	3,060
2130 Insurance	635	635	1,500	1,500
2140 Gen Liability Ins			6,475	6,475
2290 Maintenance - Equipment	9,054	11,943	14,400	14,400
2292 Maintenance - Software	14,363	31,941	24,500	24,500
2439 Membership/Dues	2,091	2,036	2,400	2,400
2456 Misc Expense		49		
2461 Dept Cash Shortage	2,313	2,622	4,000	4,000
2481 PC Acquisition		45,807		
2511 Printing	26,540	26,332	35,750	35,750
2522 Other Supplies		775	3,000	3,000
2523 Office Supplies & Exp	29,619	28,740	25,150	25,150
2524 Postage	101,529	95,187	138,000	138,000

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**
 Function General
 Activity Treasurer/Tax Collector - 10340

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2555 Prof/Spec Svcs - Purchased	50,493	34,186	72,025	72,025
2556 Prof/Spec Svcs - County	6,028	4,792	5,978	5,978
2701 Publications & Legal Notices	12,830	22,629	22,775	22,775
2709 Countywide System Charges	2,561	6,600	35,257	35,257
2838 Special Dept Expense-1099 Reportable	53,603	54,757	61,200	61,200
2839 Recording Fees	60	35		
2840 Special Dept Expense	100,500	76,162	149,950	149,950
2844 Training	82		1,300	1,300
2860 Library Materials	176	339	615	615
2931 Travel & Transportation	1,674	5,725	2,130	2,130
2932 Mileage	965	1,042	1,650	1,650
2933 Lodging	2,213	2,185	3,200	3,200
2941 County Vehicle Mileage	165	354	300	300
2964 Meals/Food Purchases	346	629	1,050	1,050
Total Services & Supplies	\$ 469,797	\$ 515,675	\$ 667,270	\$ 667,270
Capital Assets				
4451 Equipment	\$	\$ 29,227	\$	\$
Total Capital Assets	\$	\$ 29,227	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 51,992	\$ 58,412	\$ 73,235	\$ 73,235
5404 I/T Maintenance - Services	535	1,195	650	650
5552 I/T - MIS Services	123,622	90,471	91,723	91,723
5555 I/T Prof/Special Services - Purchased	3,132	7,653	3,772	3,772
5556 I/T - Professional Services	5,278	5,542	5,500	5,500
Total Intrafund Transfers Out	\$ 184,559	\$ 163,273	\$ 174,880	\$ 174,880
Total Expenditures / Appropriations	\$ 3,362,243	\$ 3,493,731	\$ 3,765,724	\$ 3,749,972
Net Cost	\$ (907,105)	\$ (380,968)	\$ (561,801)	\$ (577,553)

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2013-14

Fund	Placer mPower Fund - 235
Subfund	Administrative Expense Fund - mPower - 100
Activity	Placer mPower AB811 - 2310

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8103 mPower Assessment Fees	2,443	1,676		
8105 Direct Charges	77,630	98,896	100,700	100,700
8118 Communciation Services - Telephone		(496)		
8142 Recording Fees	75		500	500
8193 Other Services	215		500	500
Total Operating Revenues	\$ 80,363	\$ 100,076	\$ 101,700	\$ 101,700
Operating Expenses				
1018 Taxable Meal Reimbursements	8	31		
1301 F.I.C.A.	1	2		
2051 Communications - Telephone	8,410	1,352	1,100	1,100
2292 Maintenance - Software		995	15,250	15,250
2439 Membership/Dues	3,265	2,380	2,000	2,000
2508 Collection Charges	776	1,068	1,300	1,300
2511 Printing	4,176	806	6,000	11,000
2523 Office Supplies & Exp	234	574	500	500
2524 Postage	168	2	500	500
2555 Prof/Spec Svcs - Purchased	154,597	91,050		35,000
2556 Prof/Spec Svcs - County	278,559	268,100	283,953	283,953
2701 Publications & Legal Notices				30,000
2709 Countywide System Charges		447	4,458	4,458
2840 Special Dept Expense	44			
2844 Training	3,815	300	1,000	1,000
2931 Travel & Transportation	2,147	223	1,300	1,300
2932 Mileage	208	260	150	150
2933 Lodging		600	1,000	1,000
2941 County Vehicle Mileage	1,513	1,701	1,500	1,500
2964 Meals/Food Purchases	449	269	250	250
3706 Intangible Assets Depreciation	13,659	13,659	15,000	15,000
3801 Bond Principal			43,000	43,000
Total Operating Expenses	\$ 472,029	\$ 383,819	\$ 378,261	\$ 448,261
Operating Income (Loss)	\$ (391,666)	\$ (283,743)	\$ (276,561)	\$ (346,561)
Non-Operating Revenue (Expenses)				
3826 Bond Interest	(27,364)	(35,681)	(40,000)	(40,000)
3838 Interest on Other L/T Debt		(5,948)		
6950 Interest	2,512	(6,072)	1,000	1,000
6970 Investment Income	11,242	(7,369)		
7232 State Aid - Other	173,179	37,260		
8953 Long Term Debt Proceeds	(976,873)		315,561	385,561
Total Non-Operating Revenue (Expenses)	\$ (817,304)	\$ (17,810)	\$ 276,561	\$ 346,561
Income Before Capital Contributions and Transfers	\$ (1,208,970)	\$ (301,553)	\$	\$
Change in Net Assets	\$ (1,208,970)	\$ (301,553)	\$	\$
Net Assets - Beginning Balance	299,278	(909,692)	(1,211,244)	(1,211,244)
Net Assets - Ending Balance	\$ (909,692)	\$ (1,211,244)	\$ (1,211,244)	\$ (1,211,244)

Memo:

Budget Unit **General Fund - 100**
Function Public Assistance
Activity **Veterans Service Officer - 53650**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Licenses, Permits & Franchises				
6771 Other Licenses & Permits	\$	\$	\$ 16,134	\$ 16,134
Total Licenses, Permits & Franchises	\$	\$	\$ 16,134	\$ 16,134
Intergovernmental Revenue				
7201 State Aid - Medi-Cal Cost Avoidance	\$ 21,750	\$ 15,975	\$ 14,972	\$ 14,972
7204 State Aid Veterans Affairs	106,966	104,877	85,000	209,910
Total Intergovernmental Revenue	\$ 128,716	\$ 120,852	\$ 99,972	\$ 224,882
Total Revenue	\$ 128,716	\$ 120,852	\$ 116,106	\$ 241,016
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 242,956	\$ 214,526	\$ 229,857	\$ 229,857
1003 Extra Help	480			36,000
1010 Cafeteria Plans (Non-PERS)		5,440	11,194	11,194
1300 P.E.R.S.	56,028	41,409	47,787	47,787
1301 F.I.C.A.	18,433	16,444	18,440	18,440
1303 Other - Post Employment Benefits	28,952	25,063	20,192	17,328
1304 Other - Post Emplmnt Charges (Up Front)				
1310 Employee Group Ins	32,569	32,315	39,171	39,171
1315 Workers Comp Insurance	248		251	251
1325 401 (k) Employer Match		723		
Total Salaries & Benefits	\$ 379,666	\$ 335,920	\$ 366,892	\$ 400,028
Services & Supplies				
2000 Services and Supplies	\$	\$ 39	\$	\$
2051 Communications - Telephone	8,242	8,148	8,500	8,500
2052 Mobile Communication Devices	418	14	2,000	2,000
2410 Information Technology	305			
2439 Membership/Dues	1,000	2,030	1,200	1,200
2481 PC Acquisition		5,771		
2511 Printing	3,230	2,195	3,000	12,000
2521 Operating Supplies			853	8,853
2523 Office Supplies & Exp	3,452	3,052	4,000	10,000
2524 Postage	3,121	1,828	2,000	4,000
2554 Commissioner's Fees	4,170	3,660	15,060	15,060
2555 Prof/Spec Svcs - Purchased				61,442
2556 Prof/Spec Svcs - County	98	1,588		
2709 Countywide System Charges	343	904	239	239
2727 Rents & Leases - Bldgs & Impr	32,625	46,260	45,095	45,095
2840 Special Dept Expense		13		
2844 Training	2,338	1,000	3,000	14,000
2931 Travel & Transportation	352	775	3,000	3,000
2932 Mileage	294	1,235	3,000	4,000
2933 Lodging	1,834	1,569	3,000	6,000
2964 Meals/Food Purchases	565	318	1,635	1,635
2965 Utilities		331		
Total Services & Supplies	\$ 62,387	\$ 80,730	\$ 95,582	\$ 197,024
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	\$	\$	\$ 500	\$ 500
5404 I/T Maintenance - Services	961	431	1,000	1,000
5552 I/T - MIS Services	23,003	22,452	26,884	26,884
5556 I/T - Professional Services	105			
Total Intrafund Transfers Out	\$ 24,069	\$ 22,883	\$ 28,384	\$ 28,384
Total Expenditures / Appropriations	\$ 466,122	\$ 439,533	\$ 490,858	\$ 625,436
Net Cost	\$ 337,406	\$ 318,681	\$ 374,752	\$ 384,420

Budget Unit **General Fund - 100**

Function **General**

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 85,000,309	\$ 85,182,171	\$ 86,947,978	\$ 88,000,000
6106 Railroad Unitary Property Taxes	94,459	77,845		
6107 Unitary & Op Non-Unitary Property Taxes	2,673,311	2,596,771	2,608,972	2,608,972
6108 Property Tax Impounds		(17,595)		
6111 Current Unsecured Property Taxes	2,085,448	2,210,064	2,175,000	2,175,000
6123 RDA Pass-Throughs				1,400,000
6126 Prop Tx ABX1_26 Residual Distr	165,250	1,398,022		
6127 Prop Tx ABX1_26 RPTTF Distr		117,739		
6128 Prop Tx ABX1_26 Asset Distr		1,210,275		
6132 Delinquent Secured Property Taxes	(260,900)	(125,671)	(11,000)	(11,000)
6140 Delinquent Unsecured Property Taxes	50,108	42,927	35,000	35,000
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	2,828,292	3,246,872	3,136,535	3,136,535
6156 Sales & Use Taxes	9,234,090	9,492,810	9,477,799	9,477,799
6159 Sales Tax in Lieu of Prop Tx	2,227,983	2,300,514	2,000,000	2,000,000
6160 Timber Tax	39,178	27,439	100,000	100,000
6165 Delinquent Unsec Aircraft Property Taxes	2,882	2,936		
6166 Current Unsec Aircraft Property Taxes	77,003	114,450	110,400	110,400
6167 Hotel/Motel tax	4,090,763	4,689,310	4,185,000	4,300,000
6169 Racehorse Tax	48	21		
6171 Current Supplemental Property Taxes	743,707	1,121,874	1,000,000	1,000,000
6196 Delinquent Supplemental Property Taxes	5,833	(18,517)		
6199 Prop 1A Suspension Reduction		1		
6287 Property Tx In Lieu of Vehicle Lic Fee	27,780,573	27,689,872	28,000,000	28,500,000
Total Taxes	\$ 136,838,337	\$ 141,360,130	\$ 139,765,684	\$ 142,832,706
Licenses, Permits & Franchises				
6770 Franchises	\$ 1,667,366	\$ 1,655,003	\$ 1,600,000	\$ 1,600,000
Total Licenses, Permits & Franchises	\$ 1,667,366	\$ 1,655,003	\$ 1,600,000	\$ 1,600,000
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	\$ 7,394,167	\$ 7,778,576	\$ 6,000,000	\$ 6,000,000
6863 Penalties & Costs-Delinquent Taxes	410,573	430,864	500,000	500,000
Total Fines, Forfeits & Penalties	\$ 7,804,740	\$ 8,209,440	\$ 6,500,000	\$ 6,500,000
Rev from Use of Money & Property				
6950 Interest	\$ 3,368	\$ (187,799)	\$	\$
6957 R&T Code Section 5151 Interest Refunded		(144,619)		
6970 Investment Income	(325,000)	(592,000)		
Total Rev from Use of Money & Property	\$ (321,632)	\$ (924,418)	\$	\$
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 1,768,662	\$ 2,255,528	\$ 1,400,000	\$
7148 Federal In Lieu Taxes	382,492	502,776		
7205 Homeowners Property Tax Relief	983,803	956,541	960,000	960,000
7407 State Highway Vehicle In-Lieu (B)	146,703	153,960		
Total Intergovernmental Revenue	\$ 3,281,660	\$ 3,868,805	\$ 2,360,000	\$ 960,000
Charges for Services				
8096 SB2557-Tax Admin Fee-Cities	\$	\$ (2,777,536)	\$	\$
8100 Assessment/Tax Collection Fees	32,696	77,218	44,000	44,000
8219 Casino - Sales Tax In Lieu	465,820	264,824		
8220 Casino - Property Tax In Lieu			4,794,000	4,794,000
8222 Casino - TOT In Lieu	561,014	374,989	400,000	400,000
8263 Development Fees	237,150	348,750		
8527 Transfer In A-87 Costs	13,356,137	12,412,514	11,852,560	11,494,440
Total Charges for Services	\$ 14,652,817	\$ 10,700,759	\$ 17,090,560	\$ 16,732,440
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$	\$ 216,612	\$	\$
8768 Revenue Cancelled Warrants	11,569	133,285		
Total Miscellaneous Revenues	\$ 11,569	\$ 349,897	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 165,190	\$	\$
Total Other Financing Sources	\$	\$ 165,190	\$	\$

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenue	\$ 163,934,857	\$ 165,384,806	\$ 167,316,244	\$ 168,625,146
Expenditures / Appropriations				
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 5,452,744	\$ 5,569,336
Total Appropriation for Contingencies	\$	\$	\$ 5,452,744	\$ 5,569,336
Total Expenditures / Appropriations	\$	\$	\$ 5,452,744	\$ 5,569,336
Net Cost	\$ (163,934,857)	\$ (165,384,806)	\$ (161,863,500)	\$ (163,055,810)

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 131,228	\$ 125,831	\$ 124,000	\$ 124,000
Total Fines, Forfeits & Penalties	\$ 131,228	\$ 125,831	\$ 124,000	\$ 124,000
Intergovernmental Revenue				
7254 Forest Reserve - Title III	\$ 82,333	\$ 108,811		\$ 251,014
Total Intergovernmental Revenue	\$ 82,333	\$ 108,811		\$ 251,014
Charges for Services				
8212 Other General Reimbursement	\$ 96,927	\$ 137,353	\$ 350,000	\$ 375,000
Total Charges for Services	\$ 96,927	\$ 137,353	\$ 350,000	\$ 375,000
Total Revenue	\$ 310,488	\$ 371,995	\$ 474,000	\$ 750,014
Expenditures / Appropriations				
Services & Supplies				
2050 Communications - Radio	\$ 180,240	\$ 180,240	\$ 208,200	\$ 208,200
2140 Gen Liability Ins			311,907	311,907
2439 Membership/Dues	82,149	93,796	113,625	124,192
2456 Misc Expense			20,000	20,000
2500 Special Contributions	24,150	35,650	100,000	60,000
2524 Postage	5			
2550 Administration	38,769			
2555 Prof/Spec Svcs - Purchased	424,156	410,073	947,411	972,411
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	49,000
2701 Publications & Legal Notices	1,444	992		
2709 Countywide System Charges	1,394	1,270	1,178	1,178
2838 Special Dept Expense-1099 Reportable	180	135		
2840 Special Dept Expense	36,500	36,500	1,487,701	1,467,704
Total Services & Supplies	\$ 837,987	\$ 807,656	\$ 3,239,022	\$ 3,214,592
Other Charges				
3395 Contrib to Other Agencies	\$ 493,864	\$ 502,642	\$ 698,216	\$ 698,216
Total Other Charges	\$ 493,864	\$ 502,642	\$ 698,216	\$ 698,216
Other Financing Uses				
3775 Operating Transfer Out	\$ 284,912	\$ 111,492	\$ 800,000	\$ 800,000
3780 Contrib to Other Funds	1,395,420	1,593,796	1,631,102	1,640,532
Total Other Financing Uses	\$ 1,680,332	\$ 1,705,288	\$ 2,431,102	\$ 2,440,532
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 50,098	\$ 109,558		\$ 200,174
5840 I/T Special Dept Expense	280,108	5,576		60,976
Total Intrafund Transfers Out	\$ 330,206	\$ 115,134		\$ 261,150
Total Expenditures / Appropriations	\$ 3,342,389	\$ 3,130,720	\$ 6,368,340	\$ 6,614,490
Net Cost	\$ 3,031,901	\$ 2,758,725	\$ 5,894,340	\$ 5,864,476

Budget Unit **General Fund - 100**

Function General

Activity GF Contrib-Facilities and Infrastructure - 10790

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	\$ 1,139,926	\$ 1,224,394	\$ 1,139,926	\$ 1,139,926
Total Charges for Services	\$ 1,139,926	\$ 1,224,394	\$ 1,139,926	\$ 1,139,926
Total Revenue	\$ 1,139,926	\$ 1,224,394	\$ 1,139,926	\$ 1,139,926
Expenditures / Appropriations				
Services & Supplies				
2556 Prof/Spec Svcs - County	\$	\$	\$ 293,255	\$ 293,255
Total Services & Supplies	\$	\$	\$ 293,255	\$ 293,255
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 3,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
3779 Operating Transfer Out - Roads	3,770,896	3,770,896	3,770,896	3,770,896
3780 Contrib to Other Funds	1,617,567	1,682,168	2,107,622	2,107,622
Total Other Financing Uses	\$ 8,888,463	\$ 9,953,064	\$ 10,378,518	\$ 10,378,518
Intrafund Transfers Out				
5881 I/T-Road Services	\$ 3,134	\$ 2,702	\$	\$
Total Intrafund Transfers Out	\$ 3,134	\$ 2,702	\$	\$
Total Expenditures / Appropriations	\$ 8,891,597	\$ 9,955,766	\$ 10,671,773	\$ 10,671,773
Net Cost	\$ 7,751,671	\$ 8,731,372	\$ 9,531,847	\$ 9,531,847

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	\$ 31,079	\$ 29,674	\$ 35,000	\$ 35,000
6856 Other Court Fines	813,578	735,724	800,000	800,000
6860 Forfeitures & Penalties	3,647	6,308	3,000	3,000
6871 Traffic School Fees-77%	1,208,663	1,074,325	1,100,000	1,100,000
6881 Parking Surcharge	16,080	14,606	17,000	17,000
6882 Administrative Screening Fees	7,545	29,580	10,000	10,000
6883 Citation Processing Fee	981	789	2,000	2,000
6884 Penalty Assess-PC 1464	444,825	392,590	490,000	490,000
6885 Rec/Index Fee-GC 27361	379,367	505,425	375,000	375,000
6887 Traffic School Fees-\$24	219,983	197,835	200,000	200,000
Total Fines, Forfeits & Penalties	\$ 3,125,748	\$ 2,986,856	\$ 3,032,000	\$ 3,032,000
Rev from Use of Money & Property				
6950 Interest	\$ 5	\$	\$	\$
Total Rev from Use of Money & Property	\$ 5	\$	\$	\$
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$ 30,000	\$ 368,882	\$	\$
Total Intergovernmental Revenue	\$ 30,000	\$ 368,882	\$	\$
Charges for Services				
8126 Public Defender Fees	\$ 25,402	\$ 22,441	\$ 25,000	\$ 25,000
8145 Court Fees/Costs	33,067	27,312	70,500	70,500
8146 Probate/Guardianship Investigations	3,290	2,339	10,000	10,000
Total Charges for Services	\$ 61,759	\$ 52,092	\$ 105,500	\$ 105,500
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 55	\$	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 55	\$	\$ 1,000	\$ 1,000
Other Financing Sources				
8780 Contributions from Other Funds	\$ 72,900	\$ 64,800	\$ 72,900	\$ 72,900
Total Other Financing Sources	\$ 72,900	\$ 64,800	\$ 72,900	\$ 72,900
Total Revenue	\$ 3,290,467	\$ 3,472,630	\$ 3,211,400	\$ 3,211,400
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$	\$	\$ 342	\$ 342
Total Salaries & Benefits	\$	\$	\$ 342	\$ 342
Services & Supplies				
2051 Communications - Telephone	\$ 1,484	\$ 1,332	\$ 1,700	\$ 1,700
2086 Refuse Disposal	734			
2258 Defense Experts	254,359	197,613	300,000	300,000
2259 Grand Jury Meetings	29,655	32,190	36,000	36,000
2290 Maintenance - Equipment		185		
2404 Maintenance Services	1,058	1,086	300	300
2456 Misc Expense	74	53	100	100
2481 PC Acquisition		1,457		
2498 Contract Public Defender	6,027,289	6,112,388	6,081,518	6,081,518
2511 Printing	3,696	4,893	8,200	8,200
2522 Other Supplies	52	27	100	100
2523 Office Supplies & Exp	218	922	1,000	1,000
2524 Postage	1,671	1,929	3,359	3,359
2540 Court Reporting			2,500	2,500
2541 Court Appointed Counsel	107,997	171,079	250,000	250,000
2542 Court Reporting Outside Vendor	7,887	5,492	30,000	30,000
2543 Investigators	23,532	41,255	110,000	110,000
2545 Extraordinary Homicides		20,825		
2555 Prof/Spec Svcs - Purchased	77,960	71,630	87,900	87,900
2556 Prof/Spec Svcs - County	3,334	3,893	100	100
2559 County Litter Program		310		
2561 Legal Services	33		1,000	1,000
2709 Countywide System Charges	2,228	3,088	3,142	3,142
2727 Rents & Leases - Bldgs & Impr	353		4,000	4,000

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2832 Election Outreach Costs	69			
2838 Special Dept Expense-1099 Reportable	362	340	1,530	1,530
2840 Special Dept Expense		316	80,000	80,000
2844 Training	2,710	2,550	5,000	5,000
2931 Travel & Transportation		3		
2932 Mileage	34,337	38,576	32,000	32,000
2955 Prof & Spec Serv & Med	99,214	85,180	150,000	150,000
2964 Meals/Food Purchases	704	509	1,000	1,000
2966 Drug & Alcohol Testing	6,200	6,515	15,000	15,000
Total Services & Supplies	\$ 6,687,210	\$ 6,805,636	\$ 7,205,449	\$ 7,205,449
Other Charges				
3395 Contrib to Other Agencies	\$ 174,460	\$ 146,804	\$ 149,504	\$ 149,504
3972 St Ct Oper - MOE	1,958,660	2,131,218	2,300,000	2,300,000
Total Other Charges	\$ 2,133,120	\$ 2,278,022	\$ 2,449,504	\$ 2,449,504
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 338,882	\$	\$
Total Other Financing Uses	\$	\$ 338,882	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 10,056	\$ 21,592	\$ 20,764	\$ 20,764
5550 I/T - Administration	15,334	11,769	24,927	24,927
5552 I/T - MIS Services	9,872	4,008	3,139	3,139
5556 I/T - Professional Services	47,683	48,633	47,683	47,683
5965 I/T Utilities	13,670	15,144	13,000	13,000
Total Intrafund Transfers Out	\$ 96,615	\$ 101,146	\$ 109,513	\$ 109,513
Total Expenditures / Appropriations	\$ 8,916,945	\$ 9,523,686	\$ 9,764,808	\$ 9,764,808
Net Cost	\$ 5,626,478	\$ 6,051,056	\$ 6,553,408	\$ 6,553,408

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$	\$ 100,000	\$ 100,000
3547 AB2838 - LAFCO Fees	46,787	54,684	134,202	134,202
Total Services & Supplies	\$ 46,787	\$ 54,684	\$ 234,202	\$ 234,202
Other Financing Uses				
3775 Operating Transfer Out	\$ 1,098,010	\$ 1,098,010	\$ 1,098,010	\$ 1,098,010
3780 Contrib to Other Funds	75,584,528	72,579,610	75,156,783	75,156,783
Total Other Financing Uses	\$ 76,682,538	\$ 73,677,620	\$ 76,254,793	\$ 76,254,793
Intrafund Transfers Out				
5880 I/T-Public Safety Svcs	\$	\$	\$ 126,432	\$ 126,432
Total Intrafund Transfers Out	\$	\$	\$ 126,432	\$ 126,432
Total Expenditures / Appropriations	\$ 76,729,325	\$ 73,732,304	\$ 76,615,427	\$ 76,615,427
Net Cost	\$ 76,729,325	\$ 73,732,304	\$ 76,615,427	\$ 76,615,427

Budget Unit **General Fund - 100**
 Function Health and Sanitation
 Activity GF Contrib Health & Human Services - 43000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7393 VLF-Social Services	\$ 21,490	\$	\$	\$
7397 VLF-Health	232,287			
7398 VLF Mental Health	89,568			
Total Intergovernmental Revenue	\$ 343,345	\$	\$	\$
Charges for Services				
8219 Casino - Sales Tax In Lieu	\$ 232,910	\$ 66,206	\$	\$
8527 Transfer In A-87 Costs	273,782	782,573	1,023,639	1,023,639
Total Charges for Services	\$ 506,692	\$ 848,779	\$ 1,023,639	\$ 1,023,639
Other Financing Sources				
8954 Operating Transfers In	\$ 310,046	\$ 66,206	\$ (66,099)	\$ (85,633)
Total Other Financing Sources	\$ 310,046	\$ 66,206	\$ (66,099)	\$ (85,633)
Total Revenue	\$ 1,160,083	\$ 914,985	\$ 957,540	\$ 938,006
Expenditures / Appropriations				
Services & Supplies				
2840 Special Dept Expense	\$	\$	\$ 486,408	\$ 486,408
Total Services & Supplies	\$	\$	\$ 486,408	\$ 486,408
Other Charges				
3080 Support & Care of Persons	\$ 62,094	\$ 53,472	\$ 62,000	\$ 62,000
Total Other Charges	\$ 62,094	\$ 53,472	\$ 62,000	\$ 62,000
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 250,000	\$	\$
3780 Contrib to Other Funds	169,593	20,562	97,875	97,875
Total Other Financing Uses	\$ 169,593	\$ 270,562	\$ 97,875	\$ 97,875
Intrafund Transfers Out				
5840 I/T Special Dept Expense	\$ 200,000	\$	\$ (330,494)	\$ (445,399)
Total Intrafund Transfers Out	\$ 200,000	\$	\$ (330,494)	\$ (445,399)
Total Expenditures / Appropriations	\$ 431,687	\$ 324,034	\$ 315,789	\$ 200,884
Net Cost	\$ (728,396)	\$ (590,951)	\$ (641,751)	\$ (737,122)

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$				
Expenditures / Appropriations								
Services & Supplies								
2709 Countywide System Charges	\$	613	\$	825	\$	\$		
Total Services & Supplies	\$	613	\$	825	\$	\$		
Other Financing Uses								
3780 Contrib to Other Funds	\$	2,611,921	\$	3,052,790	\$	3,503,593	\$	3,473,593
Total Other Financing Uses	\$	2,611,921	\$	3,052,790	\$	3,503,593	\$	3,473,593
Total Expenditures / Appropriations	\$	2,612,534	\$	3,053,615	\$	3,503,593	\$	3,473,593
Net Cost	\$	2,612,534	\$	3,053,615	\$	3,503,593	\$	3,473,593

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 13,814	\$ 14,413	\$ 14,800	\$ 14,800
6970 Investment Income		(12,000)		
Total Rev from Use of Money & Property	\$ 13,814	\$ 2,413	\$ 14,800	\$ 14,800
Intergovernmental Revenue				
7344 Federal Aid	\$ 1,523,382	\$ 69,135	\$ 462,500	\$ 462,500
Total Intergovernmental Revenue	\$ 1,523,382	\$ 69,135	\$ 462,500	\$ 462,500
Charges for Services				
8791 Principal Income-Loan Repayments	\$ 762,569	\$ 63,125	\$	\$
8792 Interest Income-Loan Repayments	19,124	17,441		
Total Charges for Services	\$ 781,693	\$ 80,566	\$	\$
Other Financing Sources				
8778 RDA Contribution from other Governments	\$ 3,965	\$	\$	\$
8780 Contributions from Other Funds	36,530	78,810		
Total Other Financing Sources	\$ 40,495	\$ 78,810	\$	\$
Total Revenue	\$ 2,359,384	\$ 230,924	\$ 477,300	\$ 477,300
Expenditures / Appropriations				
Services & Supplies				
2130 Insurance	\$ 1,285	\$	\$	\$
2292 Maintenance - Software	1,210		5,400	5,400
2310 Employee Benefits Systems	5,117			
2439 Membership/Dues	240			
2511 Printing	6			
2523 Office Supplies & Exp	6			
2524 Postage	188			
2555 Prof/Spec Svcs - Purchased	91,953	1,080		
2556 Prof/Spec Svcs - County	105,156	39,013	7,000	7,000
2701 Publications & Legal Notices	305		1,200	1,200
2709 Countywide System Charges	585			
2770 Fuels & Lubricants	19			
2844 Training	269			
2931 Travel & Transportation	112			
2932 Mileage	13			
2933 Lodging	142			
2941 County Vehicle Mileage	120			
2964 Meals/Food Purchases	59			
Total Services & Supplies	\$ 206,785	\$ 40,093	\$ 13,600	\$ 13,600
Other Charges				
3395 Contrib to Other Agencies	\$ 75,005	\$	\$	\$
3760 CDBG Loans			100,000	100,000
3762 HOME Loans	270,250		300,000	300,000
3765 RDA Affordable Housing Loans		161,573		
3769 NSP Loans		85,297		
Total Other Charges	\$ 345,255	\$ 246,870	\$ 400,000	\$ 400,000
Other Financing Uses				
3396 RDA Contributions to other Governments	\$ 157,263	\$	\$	\$
3780 Contrib to Other Funds	767,997	220,884		
Total Other Financing Uses	\$ 925,260	\$ 220,884	\$	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 1,050	\$	\$ 63,700	\$ 63,700
Total Intrafund Transfers Out	\$ 1,050	\$	\$ 63,700	\$ 63,700
Total Expenditures / Appropriations	\$ 1,478,350	\$ 507,847	\$ 477,300	\$ 477,300
Net Cost	\$ (881,034)	\$ 276,923	\$	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 224,262	\$ 180,392	\$	\$
6970 Investment Income	(40,000)	(117,000)		
Total Rev from Use of Money & Property	\$ 184,262	\$ 63,392	\$	\$
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 3,313,174	\$ 2,010,940	\$ 692,282	\$ 800,604
8782 Contributions from Oth Govt Agencies	142,857	142,857	142,857	142,857
Total Intergovernmental Revenue	\$ 3,456,031	\$ 2,153,797	\$ 835,139	\$ 943,461
Other Financing Sources				
8779 Contributions from General Fund	\$ 558,750	\$ 281,838	\$	\$
8780 Contributions from Other Funds	93,170	93,170	93,171	93,171
8954 Operating Transfers In		205,183	365,728	365,728
Total Other Financing Sources	\$ 651,920	\$ 580,191	\$ 458,899	\$ 458,899
Total Revenue	\$ 4,292,213	\$ 2,797,380	\$ 1,294,038	\$ 1,402,360
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 40,218	\$ 73,998	\$ 166,933	\$ 403,933
2844 Training		825		145,777
2931 Travel & Transportation		795		
2933 Lodging		280		
2964 Meals/Food Purchases		48		
Total Services & Supplies	\$ 40,218	\$ 75,946	\$ 166,933	\$ 549,710
Other Charges				
3551 Transfer Out A-87 Costs	\$ 558,750	\$ 281,838	\$ 365,728	\$ 365,728
3810 Lease Purchase Principal	208,858	214,030	219,329	219,329
3830 Lease Purchase Interest	27,169	21,998	16,699	16,699
Total Other Charges	\$ 794,777	\$ 517,866	\$ 601,756	\$ 601,756
Other Financing Uses				
3775 Operating Transfer Out	\$ 2,943,142	\$ 244,398	\$	\$
Total Other Financing Uses	\$ 2,943,142	\$ 244,398	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$	\$	\$ 692,282	\$ 692,282
Total Intrafund Transfers Out	\$	\$	\$ 692,282	\$ 692,282
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 300,000	\$ 300,000
Total Appropriation for Contingencies	\$	\$	\$ 300,000	\$ 300,000
Total Expenditures / Appropriations	\$ 3,778,137	\$ 838,210	\$ 1,760,971	\$ 2,143,748
Net Cost	\$ (514,076)	\$ (1,959,170)	\$ 466,933	\$ 741,388

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 196,801	\$ 193,972	\$ 185,000	\$ 185,000
Total Taxes	\$ 196,801	\$ 193,972	\$ 185,000	\$ 185,000
Rev from Use of Money & Property				
6950 Interest	\$ 653	\$ 1,088	\$ 850	\$ 850
6970 Investment Income		(1,000)		
Total Rev from Use of Money & Property	\$ 653	\$ 88	\$ 850	\$ 850
Total Revenue	\$ 197,454	\$ 194,060	\$ 185,850	\$ 185,850
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$ 42	\$ 60	\$ 72	\$ 72
2897 West Slope - Other Activity			10,000	10,000
Total Services & Supplies	\$ 42	\$ 60	\$ 10,072	\$ 10,072
Other Financing Uses				
3780 Contrib to Other Funds	\$ 198,860	\$ 185,000	\$ 185,000	\$ 193,972
Total Other Financing Uses	\$ 198,860	\$ 185,000	\$ 185,000	\$ 193,972
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 5,875	\$ 3,690	\$ 3,295	\$ 3,295
Total Intrafund Transfers Out	\$ 5,875	\$ 3,690	\$ 3,295	\$ 3,295
Total Expenditures / Appropriations	\$ 204,777	\$ 188,750	\$ 198,367	\$ 207,339
Net Cost	\$ 7,323	\$ (5,310)	\$ 12,517	\$ 21,489

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 5,840,943	\$ 6,743,006	\$ 6,000,000	\$ 6,200,000
Total Taxes	\$ 5,840,943	\$ 6,743,006	\$ 6,000,000	\$ 6,200,000
Rev from Use of Money & Property				
6950 Interest	\$ 120,764	\$ 65,578	\$	\$ 24,000
6970 Investment Income	(30,000)	(41,000)		
Total Rev from Use of Money & Property	\$ 90,764	\$ 24,578	\$	\$ 24,000
Total Revenue	\$ 5,931,707	\$ 6,767,584	\$ 6,000,000	\$ 6,224,000
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$	\$ 91,362	\$ 91,362
2709 Countywide System Charges	1,124	1,715	2,803	2,803
2898 No Tahoe Resort Assn	6,446,956	5,067,116	4,524,440	5,941,810
Total Services & Supplies	\$ 6,448,080	\$ 5,068,831	\$ 4,618,605	\$ 6,035,975
Other Financing Uses				
3780 Contrib to Other Funds	\$ 1,021,629	\$ 3,869,783	\$	\$
Total Other Financing Uses	\$ 1,021,629	\$ 3,869,783	\$	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 420,571	\$ 699,529	\$ 1,472,757	\$ 1,635,757
Total Intrafund Transfers Out	\$ 420,571	\$ 699,529	\$ 1,472,757	\$ 1,635,757
Intrafund Transfers In				
5004 I/T - Road Fund	\$ 65,175	\$	\$	\$
Total Intrafund Transfers In	\$ 65,175	\$	\$	\$
Total Expenditures / Appropriations	\$ 7,955,455	\$ 9,638,143	\$ 6,091,362	\$ 7,671,732
Net Cost	\$ 2,023,748	\$ 2,870,559	\$ 91,362	\$ 1,447,732

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 50,522	\$ 32,928	\$ 20,080	\$ 20,080
6970 Investment Income	(10,000)	(25,000)		
Total Rev from Use of Money & Property	\$ 40,522	\$ 7,928	\$ 20,080	\$ 20,080
Donations				
8755 Donation	\$ 202,273	\$ 205,493	\$ 200,000	\$ 200,000
Total Donations	\$ 202,273	\$ 205,493	\$ 200,000	\$ 200,000
Other Financing Sources				
8780 Contributions from Other Funds	\$ 2,361	\$ 158,339	\$ 200,000	\$ 236,685
Total Other Financing Sources	\$ 2,361	\$ 158,339	\$ 200,000	\$ 236,685
Total Revenue	\$ 245,156	\$ 371,760	\$ 420,080	\$ 456,765
Expenditures / Appropriations				
Services & Supplies				
2556 Prof/Spec Svcs - County	\$	\$ 18,160	\$	\$
2840 Special Dept Expense			220,080	220,080
Total Services & Supplies	\$	\$ 18,160	\$ 220,080	\$ 220,080
Other Charges				
3395 Contrib to Other Agencies	\$ 227,361	\$ 158,340	\$ 200,000	\$ 200,000
3940 Right-of-Way				36,685
Total Other Charges	\$ 227,361	\$ 158,340	\$ 200,000	\$ 236,685
Capital Assets				
4001 Land	\$	\$	\$	288,315
Total Capital Assets	\$	\$	\$	\$ 288,315
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 745,309	\$	\$	\$
3780 Contrib to Other Funds	207,000			
Total Other Financing Uses	\$ 952,309	\$	\$	\$
Total Expenditures / Appropriations	\$ 1,179,670	\$ 176,500	\$ 420,080	\$ 745,080
Net Cost	\$ 934,514	\$ (195,260)	\$	\$ 288,315

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Countywide Systems - 104
Activity	Countywide Systems - 6240

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	326,431	795,753	1,049,181	1,049,181
Total Operating Revenues	\$ 326,431	\$ 795,753	\$ 1,049,181	\$ 1,049,181
Operating Expenses				
2051 Communications - Telephone		1,280		
2290 Maintenance - Equipment	51,026	28,370	57,138	57,138
2292 Maintenance - Software	488,445	494,847	801,535	801,535
2404 Maintenance Services		110		
2405 Materials - Bldgs & Impr			7,500	7,500
2511 Printing		9		
2555 Prof/Spec Svcs - Purchased	48,789	33,045	384,580	1,011,690
2709 Countywide System Charges	245	91		
2710 Rents & Leases - Equipment	227,924	212,077	327,177	327,177
2838 Special Dept Expense-1099 Reportable	4,948		23,116	23,116
2840 Special Dept Expense		6		
3701 Equipment Depreciation	6,802	6,802		
3706 Intangible Assets Depreciation	471,704	471,704		
3775 Operating Transfer Out			257,195	857,795
Total Operating Expenses	\$ 1,299,883	\$ 1,248,341	\$ 1,858,241	\$ 3,085,951
Operating Income (Loss)	\$ (973,452)	\$ (452,588)	\$ (809,060)	\$ (2,036,770)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(41,451)	(79,386)	(11,135)	(11,135)
3780 Contrib to Other Funds		(500,000)		
6950 Interest	61,323	46,663	63,000	63,000
6970 Investment Income	(15,146)	(35,000)		
Total Non-Operating Revenue (Expenses)	\$ 4,726	\$ (567,723)	\$ 51,865	\$ 51,865
Income Before Capital Contributions and Transfers	\$ (968,726)	\$ (1,020,311)	\$ (757,195)	\$ (1,984,905)
3775 Operating Transfer Out	(124,638)	(85,221)		
8954 Operating Transfers In		257,347		
Change in Net Assets	\$ (1,093,364)	\$ (848,185)	\$ (757,195)	\$ (1,984,905)
Net Assets - Beginning Balance	7,039,303	5,945,940	5,097,771	5,097,771
Net Assets - Ending Balance	\$ 5,945,940	\$ 5,097,771	\$ 4,340,576	\$ 3,112,866
Memo:				
4161 Intangible Assets	\$	\$ 77,873	\$	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2013-14

Fund	County Services Fund - 250
Subfund	Countywide Radio Project - 101
Activity	Countywide Radio Systems - 6246

Operating Detail	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8220 Casino - Property Tax In Lieu			500,000	500,000
Total Operating Revenues	\$	\$	\$ 500,000	\$ 500,000
Operating Expenses				
2274 Delivery & Freight Charges	11,175	356		
2290 Maintenance - Equipment	2,400	1,077		
2292 Maintenance - Software	113,500			
2511 Printing	96	601		
2524 Postage	377	7		
2534 Operating Materials	284,247	86,670		
2555 Prof/Spec Svcs - Purchased	382,797	243,103	500,000	500,000
2556 Prof/Spec Svcs - County	19,912	3,419		
2701 Publications & Legal Notices	376	358		
2709 Countywide System Charges		355	116	116
2710 Rents & Leases - Equipment		50,473		
2770 Fuels & Lubricants		1,086		
2840 Special Dept Expense	90,624	39,747		
3701 Equipment Depreciation	478,350	504,027		
3702 Bldg & Impr Depreciation	136,646	191,486		
Total Operating Expenses	\$ 1,520,500	\$ 1,122,765	\$ 500,116	\$ 500,116
Operating Income (Loss)	\$ (1,520,500)	\$ (1,122,765)	\$ (116)	\$ (116)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs		(11,690)	(36,387)	(36,387)
6950 Interest	14,704	11,681	13,380	13,380
6970 Investment Income	(4,098)	(9,000)		
7232 State Aid - Other	55,500	39,000		
8780 Contributions from Other Funds		500,000		
Total Non-Operating Revenue (Expenses)	\$ 66,106	\$ 529,991	\$ (23,007)	\$ (23,007)
Income Before Capital Contributions and Transfers	\$ (1,454,394)	\$ (592,774)	\$ (23,123)	\$ (23,123)
8333 Capital Asset Transfer (In)		17,578		
8954 Operating Transfers In	685,793	500,000		
Change in Net Assets	\$ (768,601)	\$ (75,196)	\$ (23,123)	\$ (23,123)
Net Assets - Beginning Balance	6,850,915	6,659,864	6,922,891	6,922,891
Net Assets - Ending Balance	\$ 6,659,864	\$ 6,922,891	\$ 6,899,768	\$ 6,899,768
Memo:				
4001 Land	\$	\$ 164,088	\$	\$
4451 Equipment	321,374	417,144		



Special Districts

Governed by the Board of Supervisors



Foresthill Bridge Project
Photographer: Department of Public Works

Fiscal Year 2013-14 Final Budget For Special Districts

Table of Contents

Name and Description	Page
Master Fixed Asset List for County Service Areas	392
Schedule 12 - Summary of Special District Budgets	393
Schedule 13 - Fund Balance	398
Schedule 14 - Detail of Provisions for Reserves/Designations	403
Schedule 15 - Special Districts Budget Detail	421
Alphabetical Index of Appropriations	624

Fund	Zone	Appn	County Service Area Name and Description	Page
500	100	06610	Granite Bay L & L District	421
500	300	06620	Newcastle Light District	423
500	400	06650	Penryn Light District	424
500	501	25010	Penryn Hills PRD #1	425
500	502	25020	Hilltop Court PRD #2	426
500	503	25030	Ridgewood Heights PRD #3	427
500	504	25040	Gray Pine Way PRD #4	428
500	505	25050	Blue Oak Ranch PRD #5	429
500	506	25060	Cerro Vista PRD #6	430
500	507	25070	Northstar Highlands PRD #7	431
500	508	25080	Sterling Pointe - PRD #8	432
500	623	06230	Regional Waste Water District	433
501	1	77010	Dollar Point Light	434
501	3	77030	Foresthill Light	435
501	004/A-1	77040	Lakeshore Lights	436
501	6	67060	Sheridan - Fire Protection	437
501	6	70060	Sheridan - Park Maintenance	438
501	9	69090	Dutch Flat - Park and Recreation	441
501	10	50100	Quail Lake - Roads, Lighting and Drainage	442
501	11	60110	Sabre City – Recreation/Landscape	443
501	15	50150	Golden Oaks – Roads	445
501	19	50190	Ponderosa Palisades - Roads and Snow Removal	446
501	22	68220	Dry Creek Watershed	447
501	31	50310	Lake Oak Estates - Roads	448
501	32	50320	Bell Meadows - Roads, Lighting and Drainage	449
501	34	50340	Spring Meadows - Roads and Lighting	450
501	34	70340	Spring Meadows - Parks	450
501	35	50350	Woodbridge - Roads and Drainage	451
501	35	77350	Woodbridge - Lights	451
501	37	50370	Timberline – Roads	452
501	39	50390	Placer Industrial Park - Roads and Lighting	453

Fiscal Year 2013-14 Final Budget For Special Districts

Table of Contents

(Continued)

Fund	Zone	Appn	County Service Area Name and Description	Page
501	40	50400	Robin Court	454
501	41	50410	Meadow Creek – Roads	455
501	42	50420	Placer Center Executive Office Park - Roads and Drainage	456
501	42	77420	Placer Center Executive Office Park - Lights	456
501	43	50430	Belle Vista – Roads	457
501	44	50440	Naturewood - Roads and Lighting	458
501	45	50450	Uncle Joe's Lane - Roads	459
501	46	50460	Cedar Oaks - Roads, Lighting and Drainage	460
501	48	50480	Hidden Creek Estates - Roads and Lighting	461
501	48	66480	Hidden Creek Estates - Drainage	461
501	49	50490	Greenbrae Estates - Roads and Lighting	462
501	49	66490	Greenbrae Estates - Drainage	462
501	50	50500	Country Meadows - Roads, Lighting and Drainage	463
501	51	50510	Sunset Terrace - Roads and Lighting	464
501	56	50560	Sullivan Ranch - Roads, Lighting and Drainage	465
501	57	50570	Crother Hills - Roads and Lighting	466
501	58	68580	Placer County Septic Treatment	467
501	59	50590	Bridgewater - Roads, Lighting and Drainage	468
501	60	66600	Traynor – Drainage	469
501	61	77610	Discovery Park - Lighting and Drainage	470
501	62	50620	Quail Oaks #3 - Roads and Lighting	471
501	62	60620	Quail Oaks #3 - Landscaping	471
501	63	50630	Mountain View - Roads and Lighting	472
501	64	50640	Squirrel Creek - Roads, Lighting, Fire and Water	473
501	65	50650	Grosvenor Downs - Roads and Lighting	474
501	65	60650	Grosvenor Downs - Landscaping	474
501	65	66650	Grosvenor Downs - Drainage	474
501	66	50660	Dobbas Ranch - Roads	476
501	67	50670	Quail Oaks #1 - Roads and Lighting	477
501	67	60670	Quail Oaks #1 - Landscaping	477
501	68	66680	North Park - Drainage	478
501	68.3	50680	Dry Creek Park - Roads	478
501	68.3	69680	Dry Creek - Recreation	478
501	68	70680	North Park	479
501	69	50690	Treelake - Roads and Sewer	480
501	69	77690	Treelake – Lights	480
501	71	50710	Placer Canyon - Roads	481
501	72	50720	Southview – Roads and Snow Removal	482
501	73	50730	Cantershire - Roads, Lighting and Drainage	483
501	74	50740	Shadow Rock - Roads, Lighting and Fire Protection	484
501	75	50750	Kailua Park - Roads and Snow Removal	485

Fiscal Year 2013-14 Final Budget For Special Districts

Table of Contents

(Continued)

Fund	Zone	Appn	County Service Area Name and Description	Page
501	76	67760	Western Placer - Fire Protection	486
501	77	50770	Stratford Downs - Roads and Lighting	488
501	77	60770	Stratford Downs - Landscaping	488
501	77	66770	Stratford Downs - Drainage	488
501	78	50780	Kentucky Greens - Roads and Lighting	490
501	78	66780	Kentucky Greens - Fire Protection and Water	490
501	79	50790	Walden Woods - Roads	491
501	80	50800	Frances Ridge - Roads, Lighting and Drainage	492
501	82	50820	Pheasant Grove - Roads, Lighting and Drainage	493
501	82	60820	Pheasant Grove - Landscaping	493
501	84	50840	Dream Ranch - Roads	494
501	84	66840	Dream Ranch - Fire and Water	494
501	85	50850	Pineview - Roads, Lighting and Drainage	495
501	87	50870	Atwood Ranch - Roads and Lighting	496
501	87	60870	Atwood Ranch - Landscaping	496
501	87	66870	Atwood Ranch - Drainage	496
501	88	50880	Spring Valley - Roads and Fire Protection	498
501	89	50890	Rock Creek Meadows - Roads, Lighting and Drainage	499
501	90	77900	Barton Ranch - Lighting	500
501	92	50920	Rockview - Roads, Lighting and Drainage	501
501	94	50940	Quarry Meadows - Roads, Lighting and Drainage	502
501	96	50960	Mammoth Ridge - Roads, Lighting and Fire Protection	503
501	97	67770	Sunset West Fire	504
501	98	50980	Carnelian Circle - Roads, Snow Removal and Drainage	506
501	99	50990	Tamarack – Roads and Snow Removal	507
501	101	51010	Almond Knoll - Roads and Drainage	508
501	102	51020	Sierra Mesa - Roads, Lighting and Fire Protection	509
501	103	51030	Deer Ridge	510
501	104	51040	Blackhawk - Roads, Snow Removal and Fire Protection	511
501	106	51060	Olive Ranch - Roads and Lighting	512
501	107	51070	Foothill Oaks - Roads, Lighting and Drainage	513
501	109	51090	Oak Leaf Glen - Roads, Lighting and Drainage	514
501	111	51110	Princeton Club - Roads, Lighting and Drainage	515
501	113	51130	Parkview - Roads, Lighting and Drainage	516
501	114	51140	Pine Ridge - Roads	517
501	115	51150	Silver Oaks – Roads, Lighting and Drainage	518
501	116	51160	Colony Estates - Roads and Drainage	519
501	117	51170	Whittington Heights - Roads, Lighting and Fire Protection	520
501	120	61200	Granite Bay - Landscaping	521
501	122	51220	Rainbow Valley - Roads and Lighting	522
501	124	51240	Bradley Ranch - Roads	523

Fiscal Year 2013-14 Final Budget For Special Districts

Table of Contents

(Continued)

Fund	Zone	Appn	County Service Area Name and Description	Page
501	125	51250	Balmoral Units 1 & 2 - Roads and Drainage	524
501	128	51280	Eagle Ridge Est - Roads and Drainage	525
501	129	51290	Pheasant Knoll - Roads, Lighting and Drainage	526
501	132	51320	Sterling Pointe - Roads and Lighting	527
501	134	51340	Meadow View Est - Roads, Lighting and Drainage	528
501	135	51350	Miners Ravine - Roads, Lighting and Drainage	529
501	136	51360	Winterhawk - Roads, Lighting and Drainage	530
501	145	51450	Granite Creek	531
501	146	51460	Eagle Rock - Roads	532
501	147	71470	Applegate - Park	533
501	148	51480	Winchester	534
501	150	67500	Dutch Flat - Fire	535
501	151	51510	Sunset Estates	537
501	152	51520	Chelshire Downs	538
501	153	51530	Atwood Ranch II	539
501	154	51540	Silverwood – Roads/Trail	540
501	155	51550	Creekside Meadows	541
501	157	51570	Placer Corp Center	542
501	158	51580	Douglas Ranch - Roads	543
501	158	61580	Douglas Ranch – Landscape	543
501	159	51590	Loomis Ranch	544
501	160	51600	Kemper Oaks	545
501	161	51610	Village at Squaw Valley - Roads	546
501	162	71620	Squaw Valley - Park	547
501	163	51630	Miner’s Creek	548
501	165	67650	Dry Creek – Fire	549
501	166	51660	Canyon View - Roads	552
501	167	51670	Grayhawk - Roads & Landscape	553
501	168	51680	Atwood V	554
501	169	71690	Dry Creek Park	555
501	170	51700	Western Knolls	557
501	172	51720	Mandarin Hills Estates	558
501	174	51740	Cavitt Ranch Estates	559
501	175	51750	Sun Valley Oaks	560
501	176	51760	Olympus Village	561
501	177	51770	Blackwood Hills	562
501	178	51780	Monte Verde Estates	563
501	179	51790	Trailhead	564
501	180	51800	Doyle Ranch	565
501	181	51810	The Vineyard	566
501	182	51820	Old Post Lane	567

Fiscal Year 2013-14 Final Budget For Special Districts

Table of Contents

(Continued)

Fund	Zone	Appn	County Service Area Name and Description	Page
501	184	71840	Bickford Ranch Parks	568
501	185	51850	Blue Oak Ranch Roads	569
501	187	51870	Retreat at Northstar R/D/S	570
501	188	51880	Bickford Ranch Roads	571
501	189	67890	Bickford Ranch Fire	572
501	191	51910	Atwood III - Roads, Lighting and Drainage	573
501	193	67930	North Auburn/Ophir Fire	574
501	194	69940	Martis Valley Recreation	577
501	195	51950	Rock Saddle Rds/Drn/Lts	578
501	196	61960	Alexandria Estates Landscape	579
501	197	51970	Northstar Highlands Water Quality	580
501	199	51990	Siller Ranch Water Quality	581
501	200	82000	Martis Camp Transit	582
501	201	52010	Timilick Water Quality	583
501	202	82020	Timilick Transit	584
501	203	82030	Village at Northstar Transit	585
501	204	82040	Northstar Highlands Transit	586
501	205	82050	Northside Transit	587
501	206	52060	Northside Water Quality	588
501	208	52080	Nichols Drive Industrial Park	589
501	210	52100	Hopkins Village Water Quality	590
501	211	82110	Hopkins Village Transit	591
501	213	52130	Donner-Truckee Vet Hospital	592
501	214	52140	Quartz Drive Self Storage	593
501	215	52150	Hawks Property PM	594
502	002/A-3	68020	Sunset Whitney – Sewer	595
502	6	68060	Sheridan – Sewer and Water	597
502	8	68080	Sheridan - Water	599
502	23	68230	Blue Canyon – Sewer	601
502	24	68240	Applegate – Sewer	602
502	29	68290	West Placer Irrigation – Water	604
502	55	68550	Lavoti Tract – Sewer and Water	605
502	91	68910	Auburn Valley – Sewer and Water	606
502	173	61730	Dry Creek - Sewer	607
502	183	61830	Bickford Ranch Sewer	609
503	1	07260	Sewer Maintenance District #1 - N Auburn	610
503	2	07290	Sewer Maintenance District #2 - Folsom Lake	612
503	3	07320	Sewer Maintenance District #3 - Folsom Lake	615

MASTER FIXED ASSET LIST FOR COUNTY SERVICE AREAS

FISCAL YEAR 2013-14

FUND/ SUBFUND	CSA NAME	ITEM	COST	SUBTOTAL
	FIXED ASSETS (4451)			
502 002	Sunset Whitney Sewer	Flow Meter	\$ 7,500	
503 002	Sewer Maintenance District #2	Flow Meter	\$ 7,500	
				\$ 15,000
TOTAL FIXED ASSETS FOR COUNTY SERVICE AREAS:				\$ 15,000

State Controller Schedules
 County Budget Act
 January 2010

Schedule 12

County of Placer
 Special Districts and Other Agencies Summary
 Fiscal Year 2013-14

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available 6/30/2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
500 100 Granite Bay L & L District	\$ 12,630	\$	\$ 680,540	\$ 693,170	\$ 679,396	\$ 13,774	\$ 693,170
500 300 Newcastle Light District	3,413		7,100	10,513	5,247	5,266	10,513
500 400 Penryn Light District	3,046		5,400	8,446	3,620	4,826	8,446
500 501 Penryn Hills PRD#1	9,390	11,895	4,529	25,814	25,814		25,814
500 502 Hilltop Court - PRD#2	10,869	5,411	4,541	20,821	20,821		20,821
500 503 Ridgewood Heights-PRD #3	10,663	7,595	2,303	20,561	20,561		20,561
500 504 Gray Pine Way PRD #4	9,587		1,752	11,339	11,056	283	11,339
500 505 Blue Oak Ranch - PRD #5	140	10,113	1,799	12,052	12,052		12,052
500 506 Cerro Vista - PRD #6	32,648	2,746	13,607	49,001	49,001		49,001
500 507 Northstar Highlands PRD #7	526,903		1,024,740	1,551,643	1,228,533	323,110	1,551,643
500 508 PRD #8 Sterling Pointe Estates	1,281	28,584	14,051	43,916	43,916		43,916
500 623 Regional Waste Water District	9,943			9,943	9,943		9,943
501 1 CSA 28 Z01 Dollar Point Light	214,283		17,775	232,058	211,628	20,430	232,058
501 3 CSA 28 Z03 Foresthill Lgt	752		5,300	6,052	3,097	2,955	6,052
501 4 CSA 28 Z04A1 Lakeshore Lights	379		3,325	3,704	1,792	1,912	3,704
501 6 CSA 28 Z06 Sheridan N/Ent	41,830	46,456	60,609	148,895	148,895		148,895
501 9 CSA 28 Z09 Dutch Flat Rec	9,279	19,898	42,535	71,712	71,712		71,712
501 10 CSA 28 Z10 Quail Lake	(32)		2,464	2,432	337	2,095	2,432
501 11 CSA 28 Z11 Sabre City Rec-Lnscp	2,020	12,980	18,044	33,044	33,044		33,044
501 15 CSA 28 Z15 Golden Oaks Road	786		11,910	12,696	953	11,743	12,696
501 19 CSA 28 Z19 Ponderosa Pal Rd	3,559	4,502	24,356	32,417	32,417		32,417
501 22 CSA 28 Z22 Dry Creek Watershed	1,244,559	131,593	386,118	1,762,270	1,762,270		1,762,270
501 31 CSA 28 Z31 Lake Oak Estates Rds	(292)		6,215	5,923	361	5,562	5,923
501 32 CSA 28 Z32 Bell Meadows	673		6,865	7,538	2,275	5,263	7,538
501 34 CSA 28 Z34 Spring Meadows	31,761	3,623	21,796	57,180	17,834	39,346	57,180
501 35 CSA 28 Z35 Woodbridge	150,814	9,743	16,812	177,369	18,586	158,783	177,369
501 37 CSA 28 Z37 Timberline Roads	(15)	4,109	2,665	6,759	6,638	121	6,759
501 39 CSA 28 Z39 Placer Industrial Park	59,529		5,933	65,462	945	64,517	65,462
501 40 CSA 28 Z40 Robin Court	13,943		2,817	16,760	1,027	15,733	16,760
501 41 CSA 28 Z41 Meadow Creek	234		3,300	3,534	1,342	2,192	3,534
501 42 CSA 28 Z42 Pl Ctr Exec	233		8,315	8,548	2,194	6,354	8,548
501 43 CSA 28 Z43 Belle Vista	19	1,176	816	2,011	323	1,688	2,011
501 44 CSA 28 Z44 Natr WD N/Ent	(118)		4,715	4,597	725	3,872	4,597
501 45 CSA 28 Z45 Uncle Joes Ln-Rd	(110)	17,000	4,216	21,106	354	20,752	21,106
501 46 CSA 28 Z46 Cedar Oaks Rd&Dr	714		3,125	3,839	2,123	1,716	3,839
501 48 CSA 28 Z48 Hidden Creek	648		5,690	6,338	1,892	4,446	6,338
501 49 CSA 28 Z49 Greenbrae	284		2,694	2,978	2,431	547	2,978
501 50 CSA 28 Z50 Country Meadows	4,701		1,994	6,695	1,227	5,468	6,695
501 51 CSA 28 Z51 Sunset Terrace	(32)		1,767	1,735	855	880	1,735
501 56 CSA 28 Z56 Sullivan Ranch	57	36,593	10,200	46,850	46,443	407	46,850

State Controller Schedules
 County Budget Act
 January 2010

Schedule 12

County of Placer
 Special Districts and Other Agencies Summary
 Fiscal Year 2013-14

District Name			Total Financing Sources				Total Financing Uses		
			Fund Balance Available 6/30/2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8		
501 57	CSA 28 Z57 Crother HI N/En	1,518	1,490	1,894	4,902	3,484	1,418	4,902	
501 58	CSA 28 Z58 PC Septic Trmt	12,463	16,291	500	29,254	29,254		29,254	
501 59	CSA 28 Z59 Bridgewater	259		4,606	4,865	1,353	3,512	4,865	
501 60	CSA 28 Z60 Traynor	727		892	1,619	892	727	1,619	
501 61	CSA 28 Z61 Discovery Park	117		1,152	1,269	852	417	1,269	
501 62	CSA 28 Z62 Quail Oaks #3	231	28,131	8,522	36,884	36,714	170	36,884	
501 63	CSA 28 Z63 Mt View	58		1,638	1,696	1,124	572	1,696	
501 64	CSA 28 Z64 Sqrl Ck	15,476		2,376	17,852	1,229	16,623	17,852	
501 65	CSA 28 Z65 Grosvenor Downs	4,471	60,760	22,390	87,621	84,668	2,953	87,621	
501 66	CSA 28 Z66 Dobbas Ranch	(28)	3,145	1,610	4,727	330	4,397	4,727	
501 67	CSA 28 Z67 Quail Oaks #1	347	42,816	13,156	56,319	56,027	292	56,319	
501 68	CSA 28 Z68-3 North Park/Dry Creek	1,253		23,090	24,343	19,337	5,006	24,343	
501 69	CSA 28 Z69 Treelake	9,231	211,496	129,932	350,659	348,539	2,120	350,659	
501 72	CSA 28 Z72 Southview	17,613		1,704	19,317	330	18,987	19,317	
501 73	CSA 28 Z73 Cantershire	30	15,735	3,120	18,885	18,770	115	18,885	
501 74	CSA 28 Z74 Shadow Rock	221	52,578	13,740	66,539	65,384	1,155	66,539	
501 75	CSA 28 Z75 Kailua Park	3,421		14,236	17,657	5,184	12,473	17,657	
501 76	CSA 28 Z76 Western Placer Fire	141,636	5,127	201,068	347,831	347,831		347,831	
501 77	CSA 28 Z77 Stratford Downs	4,032		16,235	20,267	12,593	7,674	20,267	
501 78	CSA 28 Z78 Kentucky Greens	(198)		6,692	6,494	1,161	5,333	6,494	
501 79	CSA 28 Z79 Walden Woods #5	25,149		1,544	26,693	327	26,366	26,693	
501 80	CSA 28 Z80 Frances Ridge	14,334	460	1,340	16,134	1,850	14,284	16,134	
501 82	CSA 28 Z82 Pheasant Grove	867	10,242	11,241	22,350	22,180	170	22,350	
501 84	CSA 28 Z84 Dream Ranch	(184)		23,995	23,811	13,474	10,337	23,811	
501 85	CSA 28 Z85 Pineview	174		3,774	3,948	1,451	2,497	3,948	
501 87	CSA 28 Z87 Atwood Ranch	328	17,737	13,832	31,897	31,872	25	31,897	
501 88	CSA 28 Z88 Spring Valley	123		6,444	6,567	1,736	4,831	6,567	
501 89	CSA 28 Z89 Rock Creek Meadow	96		2,224	2,320	914	1,406	2,320	
501 90	CSA 28 Z90 Barton Ranch	162		1,360	1,522	1,331	191	1,522	
501 92	CSA 28 Z92 Rockview	125		2,434	2,559	1,021	1,538	2,559	
501 94	CSA 28 Z94 Quarry Meadows	156		3,943	4,099	1,768	2,331	4,099	
501 96	CSA 28 Z96 Mammoth Ridge	(83)		5,370	5,287	362	4,925	5,287	
501 97	CSA 28 Z97 Sunset West Fire	165,562		3,220,141	3,385,703	3,220,142	165,561	3,385,703	
501 98	CSA 28 Z98 Camelian Circle	1,525		7,893	9,418	1,972	7,446	9,418	
501 99	CSA 28 Z99 Tamarack	1,159		3,605	4,764	4,070	694	4,764	
501 101	CSA 28 Z101 Almond Knl R&D	(37)		3,024	2,987	343	2,644	2,987	
501 102	CSA 28 Z102 Sierra Mesa	348		1,978	2,326	1,968	358	2,326	
501 103	CSA 28 Z103 Deer Ridge	1,956		22,468	24,424	5,926	18,498	24,424	
501 104	CSA 28 Z104 Black Hawk	50,592		14,410	65,002	9,258	55,744	65,002	
501 106	CSA 28 Z106 Olive Ranch	154		2,270	2,424	964	1,460	2,424	
501 107	CSA 28 Z107 Foothill Oaks	212		4,914	5,126	1,290	3,836	5,126	

State Controller Schedules
 County Budget Act
 January 2010

Schedule 12

County of Placer
 Special Districts and Other Agencies Summary
 Fiscal Year 2013-14

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available 6/30/2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
501 109 CSA 28 Z109 Oak Leaf Glen	41		10,985	11,026	879	10,147	11,026
501 111 CSA 28 Z111 Princeton Club	78	47,201	14,544	61,823	59,923	1,900	61,823
501 113 CSA 28 Z113 Parkview	144		2,318	2,462	1,127	1,335	2,462
501 114 CSA 28 Z114 Pine Ridge	(20)		3,201	3,181	347	2,834	3,181
501 115 CSA 28 Z115 Silver Oaks	189		1,593	1,782	914	868	1,782
501 116 CSA 28 Z116 Col Estates	(6)		2,070	2,064	338	1,726	2,064
501 117 CSA 28 Z117 Whittington Heights	250		3,132	3,382	1,863	1,519	3,382
501 120 CSA 28 Z120 Granite Bay	11,272	29,576	60,124	100,972	100,972		100,972
501 122 CSA 28 Z122 Rainbow Valley	380		1,452	1,832	1,669	163	1,832
501 124 CSA 28 Z124 Bradley Ranch	590		1,550	2,140	904	1,236	2,140
501 125 CSA 28 Z125 Balmoral #1&2	714		2,750	3,464	342	3,122	3,464
501 128 CSA 28 Z128 Eagle Ridge Est	(44)		2,190	2,146	339	1,807	2,146
501 129 CSA 28 Z129 Pheasant Knoll	(54)		1,840	1,786	334	1,452	1,786
501 132 CSA 28 Z132 Sterling Pointe	1,300		13,271	14,571	1,712	12,859	14,571
501 134 CSA 28 Z134 Meadow View Estates	171		8,735	8,906	1,812	7,094	8,906
501 135 CSA 28 Z135 Miners Ravine	57,683		8,200	65,883	2,246	63,637	65,883
501 136 CSA 28 Z136 Winterhawk	117		3,980	4,097	823	3,274	4,097
501 145 CSA 28 Z145 Granite Creek	23,740		9,656	33,396	9,771	23,625	33,396
501 146 CSA 28 Z146 Eagle Rock Roads	17,667		11,500	29,167	2,468	26,699	29,167
501 147 CSA 28 Z147 Applegate Park	5,100	5,844	29,142	40,086	40,086		40,086
501 148 CSA 28 Z148 Winchester	60,848	322,637	235,081	618,566	593,593	24,973	618,566
501 150 CSA 28 Z150 Dutch Flat Fire	20,524		60,286	80,810	40,131	40,679	80,810
501 151 CSA 28 Z151 Sunset Estates	177		2,345	2,522	612	1,910	2,522
501 153 CSA 28 Z153 Atwood Ranch II	39,023		4,508	43,531	1,849	41,682	43,531
501 154 CSA 28 Z154 Silverwood Rds/Trail	1,687		4,876	6,563	3,185	3,378	6,563
501 155 CSA 28 Z155 Creekside Meadows	16,962		2,023	18,985	579	18,406	18,985
501 157 CSA 28 Z157 Placer Corp Center	203,192		39,298	242,490	11,930	230,560	242,490
501 158 CSA 28 Z158 Douglas Ranch	141,910		41,846	183,756	22,305	161,451	183,756
501 159 CSA 28 Z159 Loomis Ranch	321	9,867	4,279	14,467	14,467		14,467
501 160 CSA 28 Z160 Kemper Oaks	4,423		1,110	5,533	493	5,040	5,533
501 161 CSA 28 Z161 Village at Squaw Valley	1,148		3,046	4,194	1,725	2,469	4,194
501 162 CSA 28 Z162 Squaw Valley Park	2,633	10,000	38,275	50,908	50,908		50,908
501 163 CSA 28 Z163 Miner's Creek	29,341		6,132	35,473	1,019	34,454	35,473
501 165 CSA 28 Z165 Dry Creek Fire	137,497	126,829	788,664	1,052,990	1,052,990		1,052,990
501 166 CSA 28 Z166 Canyon View	971		6,654	7,625	1,528	6,097	7,625
501 167 CSA 28 Z167 Grayhawk	111,678		23,908	135,586	5,832	129,754	135,586
501 168 CSA 28 Z168 Atwood V	847	9,373	5,630	15,850	15,280	570	15,850
501 169 CSA 28 Z169 Dry Creek Park	(9,411)	1,744,830	626,608	2,362,027	2,362,027		2,362,027
501 170 CSA 28 Z170 Western Knolls	31,482		6,190	37,672	1,172	36,500	37,672
501 174 CSA28 Z174 Cavitt Ranch Estates	1,367	22,943	18,853	43,163	42,636	527	43,163
501 175 CSA28 z175 Sun Valley Oaks	37,270		17,153	54,423	4,503	49,920	54,423

**State Controller Schedules
County Budget Act
January 2010**

Schedule 12

**County of Placer
Special Districts and Other Agencies Summary
Fiscal Year 2013-14**

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available 6/30/2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
501 176 CSA28 Z176 Olympus Village	1,665		9,910	11,575	2,613	8,962	11,575
501 177 CSA28 Z177 Blackwood Hills	9,618		3,347	12,965	927	12,038	12,965
501 178 CSA28 Z178 Monte Verde Estates	74,465		42,416	116,881	24,886	91,995	116,881
501 179 CSA 28 Z179 Trailhead	64,066		23,658	87,724	2,900	84,824	87,724
501 180 CSA 28 Z180 Doyle Ranch	125,770		36,874	162,644	7,480	155,164	162,644
501 181 CSA 28 Z181 The Vineyard	44,506		12,420	56,926	2,651	54,275	56,926
501 182 CSA 28 Z182 Old Post Lane	127	4,274	1,540	5,941	5,792	149	5,941
501 184 CSA28Z184 Bickford Ranch Parks	7,309		20,108	27,417	8,409	19,008	27,417
501 185 CSA 28 Z185 Blue Oak Ranch Rds	110	8,793	1,615	10,518	10,518		10,518
501 187 CSA 28 Z187 Retreat at Northstar R/D/S	957	18,706	64,112	83,775	83,775		83,775
501 188 CSA28Z188 Bickford Ranch Roads	1,458		2,900	4,358	2,528	1,830	4,358
501 189 CSA 28 Z189 Bickford Ranch Fire	8,163		14,117	22,280	8,222	14,058	22,280
501 191 CSA 28 Z191 Atwood III Rds/Drm/Lts	4,017		40,045	44,062	8,187	35,875	44,062
501 193 CSA 28 Z193 North Auburn/Ophir Fire	621,610		2,851,720	3,473,330	2,764,032	709,298	3,473,330
501 194 CSA 28 Z194 Martis Valley Recreation	19,727		112,269	131,996	15,320	116,676	131,996
501 195 CSA 28 Z195 Rock Saddle Rds/Drm/Lts	1,090		3,854	4,944	1,645	3,299	4,944
501 196 CSA 28 Z196 Alexandria Estates Landscape	8,126		14,865	22,991	17,805	5,186	22,991
501 197 CSA 28 Z197 Northstar Highlands Wtr Qtly	18,586		65,493	84,079	63,806	20,273	84,079
501 199 CSA 28 Z199 Siller Ranch Water Quality	50,242		180,268	230,510	172,823	57,687	230,510
501 200 CSA 28 Z200 Martis Camp Transit	58,959	11,720	17,474	88,153	88,153		88,153
501 201 CSA 28 Z201 Timilick Water Quality	35,851		127,173	163,024	122,617	40,407	163,024
501 202 CSA 28 Z202 Timilick Transit	15,561	1,201	4,910	21,672	21,672		21,672
501 203 CSA 28 Z203 Village at Northstar Transit	9,084	1,724	2,273	13,081	13,081		13,081
501 204 CSA 28 Z204 Northstar Highlands Transit	24,753	3,129	7,722	35,604	35,604		35,604
501 205 CSA 28 Z205 Northside Transit	2,221	634	1,908	4,763	4,763		4,763
501 206 CSA 28 Z206 Northside Water Quality	3,094		10,841	13,935	10,846	3,089	13,935
501 208 CSA 28 Z208 Nichols Drive Indust Park	1,917		18,764	20,681	2,367	18,314	20,681
501 210 CSA 28 Z210 Hopkins Village Water Qual	2,402		8,199	10,601	8,238	2,363	10,601
501 211 CSA 28 Z211 Hopkins Village Transit	1,773	249	1,605	3,627	3,627		3,627
501 213 CSA 28 Z213 Donner-Truckee Vet Hosp	448		1,603	2,051	1,652	399	2,051
501 214 CSA28 Z214 Quartz Drive Self Storage	789		3,024	3,813	1,355	2,458	3,813
501 215 CSA 28 Z215 Hawks Property PM	332		2,915	3,247	676	2,571	3,247
Total Special Revenue Funds	\$ 5,058,565	\$ 3,199,555	\$ 12,108,430	\$ 20,366,550	\$ 16,819,558	\$ 3,546,992	\$ 20,366,550

County of Placer
 Special Districts and Other Agencies Summary
 Fiscal Year 2013-14

District Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available 6/30/2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Enterprise Funds								
502 2	CSA 28 Z2A3 Sunset Whitney Swr	\$ 276,390	\$	\$ 452,581	\$ 728,971	\$ 474,372	\$ 254,599	\$ 728,971
502 6	CSA 28 Z06A1 Sheridan Ent	97,723		260,108	357,831	288,742	69,089	357,831
502 8	CSA 28 Z06A1 Sheridan Water	31,960		156,483	188,443	136,929	51,514	188,443
502 23	CSA 28 Z23 Blue Canyon SW	7,291	10,617	15,621	33,529	33,529		33,529
502 24	CSA 28 Z24 Applegate Sewer	173,727		67,491	241,218	67,491	173,727	241,218
502 29	CSA 28 Z29 W Placer Ir-Wtr	73			73		73	73
502 55	CSA 28 Z55 Lavoti Trc Sewer	11,049		125,150	136,199	124,105	12,094	136,199
502 91	CSA 28 Z91 Auburn Valley	323			323		323	323
502 173	CSA 28 Z173 Dry Creek Sewer	543,920	243,576	629,844	1,417,340	1,417,340		1,417,340
502 183	CSA 28 Z183 Bickford Ranch Sewer	82,670		186,570	269,240	32,197	237,043	269,240
503 1	Sewer Maint #1 N Auburn	1,511,811		8,203,851	9,715,662	7,298,353	2,417,309	9,715,662
503 2	Sewer Maint #2 Folsom Lk	1,705,128		4,341,522	6,046,650	4,829,079	1,217,571	6,046,650
503 3	Sewer Maint #3 Folsom Lk	204,841		9,735,848	9,940,689	9,735,848	204,841	9,940,689
Total Enterprise Funds		\$ 4,646,906	\$ 254,193	\$ 24,175,069	\$ 29,076,168	\$ 24,437,985	\$ 4,638,183	\$ 29,076,168
Total Special Districts and Other Agencies		\$ 9,705,471	\$ 3,453,748	\$ 36,283,499	\$ 49,442,718	\$ 41,257,543	\$ 8,185,175	\$ 49,442,718

State Controller Schedules
 County Budget Act
 January 2010

Schedule 13

County of Placer
 Fund Balance - Special Districts and Other Agencies - Non Enterprise
 Fiscal Year 2013-14

Actual

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Revenue Funds					
500 100 Granite Bay L & L District	\$ 111,972	\$	\$	\$ 99,342	\$ 12,630
500 300 Newcastle Light District	71,478			68,065	3,413
500 400 Penryn Light District	68,266			65,220	3,046
500 501 Penryn Hills PRD#1	23,219			13,829	9,390
500 502 Hilltop Court - PRD#2	17,578			6,709	10,869
500 503 Ridgewood Heights-PRD #3	18,456			7,793	10,663
500 504 Gray Pine Way PRD #4	11,044			1,457	9,587
500 505 Blue Oak Ranch - PRD #5	10,562			10,422	140
500 506 Cerro Vista - PRD #6	52,184			19,536	32,648
500 507 Northstar Highlands PRD #7	4,017,448			3,490,545	526,903
500 508 PRD #8 Sterling Pointe Estates	50,706			49,425	1,281
500 623 Regional Waste Water District	9,943				9,943
501 1 CSA 28 Z01 Dollar Point Light	298,450			84,167	214,283
501 3 CSA 28 Z03 Foresthill Lgt	67,374			66,622	752
501 4 CSA 28 Z04A1 Lakeshore Lights	40,228			39,849	379
501 6 CSA 28 Z06 Sheridan N/Ent	483,678	636		441,212	41,830
501 9 CSA 28 Z09 Dutch Flat Rec	48,623			39,344	9,279
501 10 CSA 28 Z10 Quail Lake	31,614			31,646	(32)
501 11 CSA 28 Z11 Sabre City Rec-Lnscp	35,224			33,204	2,020
501 15 CSA 28 Z15 Golden Oaks Road	204,972			204,186	786
501 19 CSA 28 Z19 Ponderosa Pal Rd	11,513			7,954	3,559
501 22 CSA 28 Z22 Dry Creek Watershed	3,499,862			2,255,303	1,244,559
501 31 CSA 28 Z31 Lake Oak Estates Rds	167,655			167,947	(292)
501 32 CSA 28 Z32 Bell Meadows	19,151			18,478	673
501 34 CSA 28 Z34 Spring Meadows	150,089			118,328	31,761
501 35 CSA 28 Z35 Woodbridge	226,833			76,019	150,814
501 37 CSA 28 Z37 Timberline Roads	51,628			51,643	(15)
501 39 CSA 28 Z39 Placer Industrial Park	73,556			14,027	59,529
501 40 CSA 28 Z40 Robin Court	18,775			4,832	13,943
501 41 CSA 28 Z41 Meadow Creek	45,031			44,797	234
501 42 CSA 28 Z42 Pl Ctr Exec	90,589			90,356	233
501 43 CSA 28 Z43 Belle Vista	11,763			11,744	19
501 44 CSA 28 Z44 Nair WD N/Ent	65,911			66,029	(118)
501 45 CSA 28 Z45 Uncle Joes Ln-Rd	97,469			97,579	(110)
501 46 CSA 28 Z46 Cedar Oaks Rd&Dr	54,014			53,300	714
501 48 CSA 28 Z48 Hidden Creek	110,360			109,712	648
501 49 CSA 28 Z49 Greenbrae	19,774			19,490	284
501 50 CSA 28 Z50 Country Meadows	7,859			3,158	4,701

State Controller Schedules
 County Budget Act
 January 2010

Schedule 13

County of Placer
 Fund Balance - Special Districts and Other Agencies - Non Enterprise
 Fiscal Year 2013-14

Actual

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
501 51 CSA 28 Z51 Sunset Terrace	24,531			24,563	(32)
501 56 CSA 28 Z56 Sullivan Ranch	164,325			164,268	57
501 57 CSA 28 Z57 Crother HI N/En	6,378			4,860	1,518
501 58 CSA 28 Z58 PC Septic Trmt	29,469	715		16,291	12,463
501 59 CSA 28 Z59 Bridgewater	71,536			71,277	259
501 60 CSA 28 Z60 Traynor	11,170			10,443	727
501 61 CSA 28 Z61 Discovery Park	11,692			11,575	117
501 62 CSA 28 Z62 Quail Oaks #3	60,481			60,250	231
501 63 CSA 28 Z63 Mt View	10,857			10,799	58
501 64 CSA 28 Z64 SqrI Ck	21,709			6,233	15,476
501 65 CSA 28 Z65 Grosvenor Downs	218,538			214,067	4,471
501 66 CSA 28 Z66 Dobbas Ranch	27,437			27,465	(28)
501 67 CSA 28 Z67 Quail Oaks #1	94,565			94,218	347
501 68 CSA 28 Z68-3 North Park/Dry Creek	154,718			153,465	1,253
501 69 CSA 28 Z69 Treelake	1,459,744			1,450,513	9,231
501 72 CSA 28 Z72 Southview	22,150			4,537	17,613
501 73 CSA 28 Z73 Cantershire	46,024			45,994	30
501 74 CSA 28 Z74 Shadow Rock	120,428			120,207	221
501 75 CSA 28 Z75 Kailua Park	175,485			172,064	3,421
501 76 CSA 28 Z76 Western Placer Fire	584,458	4,568	(221,938)	660,192	141,636
501 77 CSA 28 Z77 Stratford Downs	165,071			161,039	4,032
501 78 CSA 28 Z78 Kentucky Greens	133,808			134,006	(198)
501 79 CSA 28 Z79 Walden Woods #5	29,614			4,465	25,149
501 80 CSA 28 Z80 Frances Ridge	15,853			1,519	14,334
501 82 CSA 28 Z82 Pheasant Grove	76,203			75,336	867
501 84 CSA 28 Z84 Dream Ranch	244,391			244,575	(184)
501 85 CSA 28 Z85 Pineview	54,879			54,705	174
501 87 CSA 28 Z87 Atwood Ranch	123,245			122,917	328
501 88 CSA 28 Z88 Spring Valley	95,173			95,050	123
501 89 CSA 28 Z89 Rock Creek Meadow	32,157			32,061	96
501 90 CSA 28 Z90 Barton Ranch	7,614			7,452	162
501 92 CSA 28 Z92 Rockview	20,290			20,165	125
501 94 CSA 28 Z94 Quarry Meadows	56,118			55,962	156
501 96 CSA 28 Z96 Mammoth Ridge	93,053			93,136	(83)
501 97 CSA 28 Z97 Sunset West Fire	400,215	19,849		214,804	165,562
501 98 CSA 28 Z98 Carnelian Circle	66,819			65,294	1,525
501 99 CSA 28 Z99 Tamarack	14,716			13,557	1,159
501 101 CSA 28 Z101 Almond Knl R&D	46,361			46,398	(37)
501 102 CSA 28 Z102 Sierra Mesa	17,502			17,154	348

State Controller Schedules
 County Budget Act
 January 2010

Schedule 13

County of Placer
 Fund Balance - Special Districts and Other Agencies - Non Enterprise
 Fiscal Year 2013-14

Actual

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
501 103 CSA 28 Z103 Deer Ridge	193,899			191,943	1,956
501 104 CSA 28 Z104 Black Hawk	150,224			99,632	50,592
501 106 CSA 28 Z106 Olive Ranch	30,202			30,048	154
501 107 CSA 28 Z107 Foothill Oaks	75,894			75,682	212
501 109 CSA 28 Z109 Oak Leaf Glen	183,945			183,904	41
501 111 CSA 28 Z111 Princeton Club	211,714			211,636	78
501 113 CSA 28 Z113 Parkview	27,957			27,813	144
501 114 CSA 28 Z114 Pine Ridge	43,858			43,878	(20)
501 115 CSA 28 Z115 Silver Oaks	17,642			17,453	189
501 116 CSA 28 Z116 Col Estates	25,427			25,433	(6)
501 117 CSA 28 Z117 Whittington Heights	51,269			51,019	250
501 120 CSA 28 Z120 Granite Bay	64,451			53,179	11,272
501 122 CSA 28 Z122 Rainbow Valley	8,302			7,922	380
501 124 CSA 28 Z124 Bradley Ranch	15,781			15,191	590
501 125 CSA 28 Z125 Balmoral #1&2	4,812			4,098	714
501 128 CSA 28 Z128 Eagle Ridge Est	26,473			26,517	(44)
501 129 CSA 28 Z129 Pheasant Knoll	2,988			3,042	(54)
501 132 CSA 28 Z132 Sterling Pointe	136,847			135,547	1,300
501 134 CSA 28 Z134 Meadow View Estates	96,823			96,652	171
501 135 CSA 28 Z135 Miners Ravine	72,176			14,493	57,683
501 136 CSA 28 Z136 Winterhawk	60,376			60,259	117
501 145 CSA 28 Z145 Granite Creek	66,973			43,233	23,740
501 146 CSA 28 Z146 Eagle Rock Roads	76,074			58,407	17,667
501 147 CSA 28 Z147 Applegate Park	15,020			9,920	5,100
501 148 CSA 28 Z148 Winchester	1,792,767			1,731,919	60,848
501 150 CSA 28 Z150 Dutch Flat Fire	216,073	636		194,913	20,524
501 151 CSA 28 Z151 Sunset Estates	23,297			23,120	177
501 153 CSA 28 Z153 Atwood Ranch II	51,024			12,001	39,023
501 154 CSA 28 Z154 Silverwood Rds/Trail	44,056			42,369	1,687
501 155 CSA 28 Z155 Creekside Meadows	24,264			7,302	16,962
501 157 CSA 28 Z157 Placer Corp Center	286,797			83,605	203,192
501 158 CSA 28 Z158 Douglas Ranch	215,633			73,723	141,910
501 159 CSA 28 Z159 Loomis Ranch	36,200			35,879	321
501 160 CSA 28 Z160 Kemper Oaks	6,217			1,794	4,423
501 161 CSA 28 Z161 Village at Squaw Valley	38,309			37,161	1,148
501 162 CSA 28 Z162 Squaw Valley Park	65,091			62,458	2,633
501 163 CSA 28 Z163 Miner's Creek	43,388			14,047	29,341
501 165 CSA 28 Z165 Dry Creek Fire	799,582	6,537	144,611	510,937	137,497
501 166 CSA 28 Z166 Canyon View	49,643			48,672	971

State Controller Schedules
 County Budget Act
 January 2010

Schedule 13

County of Placer
 Fund Balance - Special Districts and Other Agencies - Non Enterprise
 Fiscal Year 2013-14

Actual

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
501 167 CSA 28 Z167 Grayhawk	168,101			56,423	111,678
501 168 CSA 28 Z168 Atwood V	16,826			15,979	847
501 169 CSA 28 Z169 Dry Creek Park	2,562,072			2,571,483	(9,411)
501 170 CSA 28 Z170 Western Knolls	44,396			12,914	31,482
501 174 CSA28 Z174 Cavitt Ranch Estates	138,232			136,865	1,367
501 175 CSA28 z175 Sun Valley Oaks	70,310			33,040	37,270
501 176 CSA28 Z176 Olympus Village	73,462			71,797	1,665
501 177 CSA28 Z177 Blackwood Hills	16,593			6,975	9,618
501 178 CSA28 Z178 Monte Verde Estates	118,225			43,760	74,465
501 179 CSA 28 Z179 Trailhead	130,303			66,237	64,066
501 180 CSA 28 Z180 Doyle Ranch	204,507			78,737	125,770
501 181 CSA 28 Z181 The Vineyard	70,750			26,244	44,506
501 182 CSA 28 Z182 Old Post Lane	7,655			7,528	127
501 184 CSA28Z184 Bickford Ranch Parks	93,766			86,457	7,309
501 185 CSA 28 Z185 Blue Oak Ranch Rds	9,003			8,893	110
501 187 CSA 28 Z187 Retreat at Northstar R/D/S	287,564			286,607	957
501 188 CSA28Z188 Bickford Ranch Roads	8,922			7,464	1,458
501 189 CSA 28 Z189 Bickford Ranch Fire	78,896			70,733	8,163
501 191 CSA 28 Z191 Atwood III Rds/Drm/Lts	233,409			229,392	4,017
501 193 CSA 28 Z193 North Auburn/Ophir Fire	977,782	19,405	(310,627)	647,394	621,610
501 194 CSA 28 Z194 Martis Valley Recreation	406,175			386,448	19,727
501 195 CSA 28 Z195 Rock Saddle Rds/Drm/Lts	15,317			14,227	1,090
501 196 CSA 28 Z196 Alexandria Estates Landscape	60,464			52,338	8,126
501 197 CSA 28 Z197 Northstar Highlands Wtr Qtly	219,668			201,082	18,586
501 199 CSA 28 Z199 Siller Ranch Water Quality	609,145			558,903	50,242
501 200 CSA 28 Z200 Martis Camp Transit	73,195			14,236	58,959
501 201 CSA 28 Z201 Timilick Water Quality	429,016			393,165	35,851
501 202 CSA 28 Z202 Timilick Transit	18,987			3,426	15,561
501 203 CSA 28 Z203 Village at Northstar Transit	11,287			2,203	9,084
501 204 CSA 28 Z204 Northstar Highlands Transit	30,041			5,288	24,753
501 205 CSA 28 Z205 Northside Transit	2,880			659	2,221
501 206 CSA 28 Z206 Northside Water Quality	26,229			23,135	3,094
501 208 CSA 28 Z208 Nichols Drive Indust Park	67,496			65,579	1,917
501 210 CSA 28 Z210 Hopkins Village Water Qual	12,851			10,449	2,402
501 211 CSA 28 Z211 Hopkins Village Transit	2,062			289	1,773
501 213 CSA 28 Z213 Donner-Truckee Vet Hosp	2,439			1,991	448
501 214 CSA28 Z214 Quartz Drive Self Storage	4,782			3,993	789
501 215 CSA 28 Z215 Hawks Property PM	7,649			7,317	332
Total Special Revenue Funds	\$ 28,065,553	\$ 52,346	\$(387,954)	\$ 23,342,596	\$ 5,058,565

State Controller Schedules
 County Budget Act
 January 2010

Schedule 13

County of Placer
 Fund Balance - Special Districts and Other Agencies - Non Enterprise
 Fiscal Year 2013-14

Actual

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Enterprise Funds					
502 2 CSA 28 Z2A3 Sunset Whitney Swr	\$ 984,104	\$ 5,824	\$ (62,659)	\$ 764,549	\$ 276,390
502 6 CSA 28 Z06A1 Sheridan Ent	(324,391)	6,514	(430,000)	1,372	97,723
502 8 CSA 28 Z06A1 Sheridan Water	(836,514)		(960,000)	91,526	31,960
502 23 CSA 28 Z23 Blue Canyon SW	63,087			55,796	7,291
502 24 CSA 28 Z24 Applegate Sewer	(4,986,273)		(560,000)	(4,600,000)	173,727
502 29 CSA 28 Z29 W Placer Ir-Wtr	7,105			7,032	73
502 55 CSA 28 Z55 Lavoti Trc Sewer	150,803			139,754	11,049
502 91 CSA 28 Z91 Auburn Valley	(554)		(25,000)	24,123	323
502 173 CSA 28 Z173 Dry Creek Sewer	1,075,924			532,004	543,920
502 183 CSA 28 Z183 Bickford Ranch Sewer	1,086,606			1,003,936	82,670
503 1 Sewer Maint #1 N Auburn	9,027,911	153,695		7,362,405	1,511,811
503 2 Sewer Maint #2 Folsom Lk	7,307,929	21,912		5,580,889	1,705,128
503 3 Sewer Maint #3 Folsom Lk	854,401	15,651	(90,000)	723,909	204,841
Total Enterprise Funds	\$ 14,410,138	\$ 203,596	\$ (2,127,659)	\$ 11,687,295	\$ 4,646,906
Total Special Districts and Other Agencies	\$ 42,475,691	\$ 255,942	\$ (2,515,613)	\$ 35,029,891	\$ 9,705,471

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
500 100 Granite Bay L & L District						
Assigned-Park Improvements	\$ 99,342	\$	\$	\$ 3,919	\$ 13,774	\$ 113,116
Tot Granite Bay L & L District	\$ 99,342	\$	\$	\$ 3,919	\$ 13,774	\$ 113,116
500 300 Newcastle Light District						
Assigned-Conting	\$ 68,065	\$	\$	\$ 1,853	\$ 5,266	\$ 73,331
Tot Newcastle Light District	\$ 68,065	\$	\$	\$ 1,853	\$ 5,266	\$ 73,331
500 400 Penryn Light District						
Assigned-Conting	\$ 65,220	\$	\$	\$ 1,780	\$ 4,826	\$ 70,046
Tot Penryn Light District	\$ 65,220	\$	\$	\$ 1,780	\$ 4,826	\$ 70,046
500 501 Penryn Hills PRD#1						
Assigned-Road Improvements	\$ 13,829	\$ 11,835	\$ 11,895	\$	\$	\$ 1,934
Tot Penryn Hills PRD#1	\$ 13,829	\$ 11,835	\$ 11,895	\$	\$	\$ 1,934
500 502 Hilltop Court - PRD#2						
Assigned-Drainage Improvements	\$ 475	\$	\$	\$	\$	\$ 475
Assigned-Road Improvements	6,234	5,780	5,411			823
Tot Hilltop Court - PRD#2	\$ 6,709	\$ 5,780	\$ 5,411	\$	\$	\$ 1,298
500 503 Ridgewood Heights-PRD #3						
Assigned-Drainage Improvements	\$ 100	\$	\$	\$	\$	\$ 100
Assigned-Road Improvements	7,693	7,658	7,595			98
Tot Ridgewood Heights-PRD #3	\$ 7,793	\$ 7,658	\$ 7,595	\$	\$	\$ 198
500 504 Gray Pine Way PRD #4						
Assigned-Drainage Improvements	\$ 142	\$	\$	\$	\$	\$ 142
Assigned-Road Improvements	1,315			1,196	283	1,598
Tot Gray Pine Way PRD #4	\$ 1,457	\$	\$	\$ 1,196	\$ 283	\$ 1,740
500 505 Blue Oak Ranch - PRD #5						
Assigned-Road Improvements	\$ 10,422	\$	\$ 10,113	\$ 1,297	\$	\$ 309
Tot Blue Oak Ranch - PRD #5	\$ 10,422	\$	\$ 10,113	\$ 1,297	\$	\$ 309
500 506 Cerro Vista - PRD #6						
Assigned-Road Improvements	\$ 19,536	\$	\$ 2,746	\$ 1,356	\$	\$ 16,790
Tot Cerro Vista - PRD #6	\$ 19,536	\$	\$ 2,746	\$ 1,356	\$	\$ 16,790
500 507 Northstar Highlands PRD #7						
Assigned-Road Improvements	\$ 3,490,545	\$	\$	\$ 21,407	\$ 323,110	\$ 3,813,655
Tot Northstar Highlands PRD #7	\$ 3,490,545	\$	\$	\$ 21,407	\$ 323,110	\$ 3,813,655
500 508 PRD #8 Sterling Pointe Estates						
Assigned-Road Improvements	\$ 49,425	\$	\$ 28,584	\$ 12,135	\$	\$ 20,841
Tot PRD #8 Sterling Pointe Estates	\$ 49,425	\$	\$ 28,584	\$ 12,135	\$	\$ 20,841

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 1 CSA 28 Z01 Dollar Point Light						
Assigned-Conting	\$ 84,167	\$	\$	\$ 16,147	\$ 20,430	\$ 104,597
Tot CSA 28 Z01 Dollar Point Light	\$ 84,167	\$	\$	\$ 16,147	\$ 20,430	\$ 104,597
501 3 CSA 28 Z03 Foresthill Lgt						
Assigned-Conting	\$ 60,069	\$	\$	\$ 2,203	\$ 2,955	\$ 63,024
Assigned-Lighting Activities	6,553					6,553
Tot CSA 28 Z03 Foresthill Lgt	\$ 66,622	\$	\$	\$ 2,203	\$ 2,955	\$ 69,577
501 4 CSA 28 Z04A1 Lakeshore Lights						
Assigned-Conting	\$ 35,938	\$	\$	\$ 1,533	\$ 1,912	\$ 37,850
Assigned-Lighting Activities	3,911					3,911
Tot CSA 28 Z04A1 Lakeshore Lights	\$ 39,849	\$	\$	\$ 1,533	\$ 1,912	\$ 41,761
501 6 CSA 28 Z06 Sheridan N/Ent						
Assigned-Conting	\$ 77,865	\$	\$	\$	\$	\$ 77,865
Assigned-Fire Activities	320,910		20,502	6,156		300,408
Assigned-Park Improvements	42,437		25,954			16,483
Tot CSA 28 Z06 Sheridan N/Ent	\$ 441,212	\$	\$ 46,456	\$ 6,156	\$	\$ 394,756
501 9 CSA 28 Z09 Dutch Flat Rec						
Assigned-Conting	\$ 39,344	\$	\$ 19,898	\$	\$	\$ 19,446
Tot CSA 28 Z09 Dutch Flat Rec	\$ 39,344	\$	\$ 19,898	\$	\$	\$ 19,446
501 10 CSA 28 Z10 Quail Lake						
Assigned-Drainage Improvements	\$ 1,380	\$	\$	\$	\$	\$ 1,380
Assigned-Road Improvements	30,266			2,227	2,095	32,361
Tot CSA 28 Z10 Quail Lake	\$ 31,646	\$	\$	\$ 2,227	\$ 2,095	\$ 33,741
501 11 CSA 28 Z11 Sabre City Rec-Lnscp						
Assigned-Conting	\$ 33,204	\$ 15,000	\$ 12,980	\$	\$	\$ 20,224
Tot CSA 28 Z11 Sabre City Rec-Lnscp	\$ 33,204	\$ 15,000	\$ 12,980	\$	\$	\$ 20,224
501 15 CSA 28 Z15 Golden Oaks Road						
Assigned-Conting	\$ 34,017	\$	\$	\$	\$	\$ 34,017
Assigned-Drainage Improvements	11,502			547	547	12,049
Assigned-Road Improvements	158,667			10,410	11,196	169,863
Tot CSA 28 Z15 Golden Oaks Road	\$ 204,186	\$	\$	\$ 10,957	\$ 11,743	\$ 215,929
501 19 CSA 28 Z19 Ponderosa Pal Rd						
Assigned-Drainage Improvements	\$ 313	\$ 313	\$ 313	\$	\$	\$
Assigned-Road Improvements	7,641	6,948	4,189			3,452
Tot CSA 28 Z19 Ponderosa Pal Rd	\$ 7,954	\$ 7,261	\$ 4,502	\$	\$	\$ 3,452
501 22 CSA 28 Z22 Dry Creek Watershed						
Assigned-Conting	\$ 2,255,303	\$ 1,356,911	\$ 131,593	\$	\$	\$ 2,123,710
Tot CSA 28 Z22 Dry Creek Watershed	\$ 2,255,303	\$ 1,356,911	\$ 131,593	\$	\$	\$ 2,123,710

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 31 CSA 28 Z31 Lake Oak Estates Rds						
Assigned-Conting	\$ 15,196	\$	\$	\$	\$	\$ 15,196
Assigned-Drainage Improvements	17,631			307	307	17,938
Assigned-Road Improvements	135,120			5,847	5,255	140,375
Tot CSA 28 Z31 Lake Oak Estates Rds	\$ 167,947	\$	\$	\$ 6,154	\$ 5,562	\$ 173,509
501 32 CSA 28 Z32 Bell Meadows						
Assigned-Drainage Improvements	\$ 948	\$	\$	\$	\$	\$ 948
Assigned-Road Improvements	17,530			4,462	5,263	22,793
Tot CSA 28 Z32 Bell Meadows	\$ 18,478	\$	\$	\$ 4,462	\$ 5,263	\$ 23,741
501 34 CSA 28 Z34 Spring Meadows						
Assigned-Drainage Improvements	\$ 19,540	\$	\$	\$	\$	\$ 19,540
Assigned-Road Improvements	25,719			7,462	39,346	65,065
Assigned-Park Improvements	73,069		3,623			69,446
Tot CSA 28 Z34 Spring Meadows	\$ 118,328	\$	\$ 3,623	\$ 7,462	\$ 39,346	\$ 154,051
501 35 CSA 28 Z35 Woodbridge						
Assigned-Drainage Improvements	\$ 26,013	\$	\$	\$ 748	\$ 748	\$ 26,761
Assigned-Lighting Activities	13,080	5,800	9,743			3,337
Assigned-Road Improvements	36,926			14,228	158,035	194,961
Tot CSA 28 Z35 Woodbridge	\$ 76,019	\$ 5,800	\$ 9,743	\$ 14,976	\$ 158,783	\$ 225,059
501 37 CSA 28 Z37 Timberline Roads						
Assigned-Conting	\$ 1,526	\$	\$	\$	\$	\$ 1,526
Assigned-Drainage Improvements	2,298			121	121	2,419
Assigned-Road Improvements	47,819	3,994	4,109			43,710
Tot CSA 28 Z37 Timberline Roads	\$ 51,643	\$ 3,994	\$ 4,109	\$ 121	\$ 121	\$ 47,655
501 39 CSA 28 Z39 Placer Industrial Park						
Assigned-Road Improvements	\$ 14,027	\$	\$	\$ 5,188	\$ 64,517	\$ 78,544
Tot CSA 28 Z39 Placer Industrial Park	\$ 14,027	\$	\$	\$ 5,188	\$ 64,517	\$ 78,544
501 40 CSA 28 Z40 Robin Court						
Assigned-Drainage Improvements	\$ 2,265	\$	\$	\$ 184	\$ 184	\$ 2,449
Assigned-Road Improvements	2,567			1,656	15,549	18,116
Tot CSA 28 Z40 Robin Court	\$ 4,832	\$	\$	\$ 1,840	\$ 15,733	\$ 20,565
501 41 CSA 28 Z41 Meadow Creek						
Assigned-Drainage Improvements	\$ 2,358	\$	\$	\$ 102	\$ 102	\$ 2,460
Assigned-Road Improvements	42,439			1,956	2,090	44,529
Tot CSA 28 Z41 Meadow Creek	\$ 44,797	\$	\$	\$ 2,058	\$ 2,192	\$ 46,989

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 42 CSA 28 Z42 PI Ctr Exec						
Assigned-Drainage Improvements	\$ 11,070	\$	\$	\$ 321	\$ 321	\$ 11,391
Assigned-Lighting Activities	9,897		103		194	10,091
Assigned-Road Improvements	69,389			6,103	5,839	75,228
Tot CSA 28 Z42 PI Ctr Exec	\$ 90,356	\$ 103	\$	\$ 6,424	\$ 6,354	\$ 96,710
501 43 CSA 28 Z43 Belle Vista						
Assigned-Conting	\$ 1,176	\$	\$ 1,176	\$	\$	\$
Assigned-Drainage Improvements	426			27	27	453
Assigned-Road Improvements	10,142			516	1,661	11,803
Tot CSA 28 Z43 Belle Vista	\$ 11,744	\$	\$ 1,176	\$ 543	\$ 1,688	\$ 12,256
501 44 CSA 28 Z44 Natr WD N/Ent						
Assigned-Drainage Improvements	\$ 4,758	\$	\$	\$ 204	\$ 204	\$ 4,962
Assigned-Road Improvements	61,271			3,886	3,668	64,939
Tot CSA 28 Z44 Natr WD N/Ent	\$ 66,029	\$	\$	\$ 4,090	\$ 3,872	\$ 69,901
501 45 CSA 28 Z45 Uncle Joes Ln-Rd						
Assigned-Conting	\$ 17,000	\$	\$ 17,000	\$	\$	\$
Assigned-Road Improvements	80,579			4,062	20,752	101,331
Tot CSA 28 Z45 Uncle Joes Ln-Rd	\$ 97,579	\$	\$ 17,000	\$ 4,062	\$ 20,752	\$ 101,331
501 46 CSA 28 Z46 Cedar Oaks Rd&Dr						
Assigned-Conting	\$ 586	\$	\$	\$	\$	\$ 586
Assigned-Drainage Improvements	8,475			55	55	8,530
Assigned-Road Improvements	44,239			1,047	1,661	45,900
Tot CSA 28 Z46 Cedar Oaks Rd&Dr	\$ 53,300	\$	\$	\$ 1,102	\$ 1,716	\$ 55,016
501 48 CSA 28 Z48 Hidden Creek						
Assigned-Conting	\$ 6,500	\$	\$	\$	\$	\$ 6,500
Assigned-Drainage Improvements	8,682				652	9,334
Assigned-Road Improvements	94,530			3,998	3,794	98,324
Tot CSA 28 Z48 Hidden Creek	\$ 109,712	\$	\$	\$ 3,998	\$ 4,446	\$ 114,158
501 49 CSA 28 Z49 Greenbrae						
Assigned-Conting	\$ 877	\$	\$	\$	\$	\$ 877
Assigned-Drainage Improvements	4,082				77	4,159
Assigned-Road Improvements	14,531			313	470	15,001
Tot CSA 28 Z49 Greenbrae	\$ 19,490	\$	\$	\$ 313	\$ 547	\$ 20,037
501 50 CSA 28 Z50 Country Meadows						
Assigned-Drainage Improvements	\$ 1,885	\$	\$	\$	\$	\$ 1,885
Assigned-Road Improvements	1,273			1,067	5,468	6,741
Tot CSA 28 Z50 Country Meadows	\$ 3,158	\$	\$	\$ 1,067	\$ 5,468	\$ 8,626

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 51 CSA 28 Z51 Sunset Terrace						
Assigned-Road Improvements	\$ 24,563	\$	\$	\$ 962	\$ 880	\$ 25,443
Tot CSA 28 Z51 Sunset Terrace	\$ 24,563	\$	\$	\$ 962	\$ 880	\$ 25,443
501 56 CSA 28 Z56 Sullivan Ranch						
Assigned-Drainage Improvements	\$ 11,013	\$	\$	\$ 407	\$ 407	\$ 11,420
Assigned-Road Improvements	153,255	36,350	36,593			116,662
Tot CSA 28 Z56 Sullivan Ranch	\$ 164,268	\$ 36,350	\$ 36,593	\$ 407	\$ 407	\$ 128,082
501 57 CSA 28 Z57 Crother HI N/En						
Assigned-Conting	\$ 4,311	\$ 1,490	\$ 1,490	\$	\$	\$ 2,821
Assigned-Road Improvements	549				1,418	1,967
Tot CSA 28 Z57 Crother HI N/En	\$ 4,860	\$ 1,490	\$ 1,490	\$	\$ 1,418	\$ 4,788
501 58 CSA 28 Z58 PC Septic Trmt						
Assigned-Conting	\$ 16,291	\$ 16,291	\$ 16,291	\$	\$	\$
Tot CSA 28 Z58 PC Septic Trmt	\$ 16,291	\$ 16,291	\$ 16,291	\$	\$	\$
501 59 CSA 28 Z59 Bridgewater						
Assigned-Drainage Improvements	\$ 3,110	\$	\$	\$ 167	\$ 167	\$ 3,277
Assigned-Road Improvements	68,167			3,186	3,345	71,512
Tot CSA 28 Z59 Bridgewater	\$ 71,277	\$	\$	\$ 3,353	\$ 3,512	\$ 74,789
501 60 CSA 28 Z60 Traynor						
Assigned-Drainage Improvements	\$ 10,443	\$	\$	\$	\$ 727	\$ 11,170
Tot CSA 28 Z60 Traynor	\$ 10,443	\$	\$	\$	\$ 727	\$ 11,170
501 61 CSA 28 Z61 Discovery Park						
Assigned-Conting	\$ 11,575	\$	\$	\$ 350	\$ 417	\$ 11,992
Tot CSA 28 Z61 Discovery Park	\$ 11,575	\$	\$	\$ 350	\$ 417	\$ 11,992
501 62 CSA 28 Z62 Quail Oaks #3						
Assigned-Drainage Improvements	\$ 3,398	\$	\$	\$ 168	\$ 168	\$ 3,566
Assigned-Road Improvements	55,918	28,310	28,131			27,787
Assigned-Landscape Maintenance	934				2	936
Tot CSA 28 Z62 Quail Oaks #3	\$ 60,250	\$ 28,310	\$ 28,131	\$ 168	\$ 170	\$ 32,289
501 63 CSA 28 Z63 Mt View						
Assigned-Road Improvements	\$ 10,799	\$	\$	\$ 514	\$ 572	\$ 11,371
Tot CSA 28 Z63 Mt View	\$ 10,799	\$	\$	\$ 514	\$ 572	\$ 11,371
501 64 CSA 28 Z64 Sqr1 Ck						
Assigned-Drainage Improvements	\$ 292	\$	\$	\$	\$	\$ 292
Assigned-Road Improvements	5,941			1,347	16,623	22,564
Tot CSA 28 Z64 Sqr1 Ck	\$ 6,233	\$	\$	\$ 1,347	\$ 16,623	\$ 22,856

State Controller Schedules
County Budget Act
January 2010

Schedule 14

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 65 CSA 28 Z65 Grosvenor Downs						
Assigned-Drainage Improvements	\$ 48,998	\$	\$	\$	\$ 2,953	\$ 51,951
Assigned-Road Improvements	151,273	60,770		60,760		90,513
Assigned-Landscape Maintenance	13,796					13,796
Tot CSA 28 Z65 Grosvenor Downs	\$ 214,067	\$ 60,770	\$ 60,760	\$ 2,953	\$ 156,260	
501 66 CSA 28 Z66 Dobbas Ranch						
Assigned-Conting	\$ 3,145	\$	\$ 3,145	\$	\$	\$
Assigned-Drainage Improvements	1,221			66	66	1,287
Assigned-Road Improvements	23,099			1,264	4,331	27,430
Tot CSA 28 Z66 Dobbas Ranch	\$ 27,465	\$ 3,145	\$ 3,145	\$ 1,330	\$ 4,397	\$ 28,717
501 67 CSA 28 Z67 Quail Oaks #1						
Assigned-Drainage Improvements	\$ 11,608	\$	\$	\$ 281	\$ 281	\$ 11,889
Assigned-Road Improvements	76,011	42,952		42,816		33,195
Assigned-Landscape Maintenance	6,599				11	6,610
Tot CSA 28 Z67 Quail Oaks #1	\$ 94,218	\$ 42,952	\$ 42,816	\$ 281	\$ 292	\$ 51,694
501 68 CSA 28 Z68-3 North Park/Dry Creek						
Assigned-Drainage Improvements	\$ 22,045	\$	\$	\$	\$ 1,082	\$ 23,127
Assigned-Road Improvements	102,922			4,273	3,924	106,846
Assigned-Park Improvements	28,498					28,498
Tot CSA 28 Z68-3 North Park/Dry Creek	\$ 153,465	\$ 4,273	\$ 5,006	\$ 158,471		
501 69 CSA 28 Z69 Treelake						
Assigned-Drainage Improvements	\$ 46,179	\$	\$	\$ 2,120	\$ 2,120	\$ 48,299
Assigned-Lighting Activities	56,831					56,831
Assigned-Road Improvements	1,347,503	211,082		211,496		1,136,007
Tot CSA 28 Z69 Treelake	\$ 1,450,513	\$ 211,082	\$ 211,496	\$ 2,120	\$ 2,120	\$ 1,241,137
501 72 CSA 28 Z72 Southview						
Assigned-Drainage Improvements	\$ 143	\$	\$	\$ 78	\$ 78	\$ 221
Assigned-Road Improvements	4,394			1,496	18,909	23,303
Tot CSA 28 Z72 Southview	\$ 4,537	\$ 1,574	\$ 18,987	\$ 23,524		
501 73 CSA 28 Z73 Cantershire						
Assigned-Drainage Improvements	\$ 2,666	\$	\$	\$ 115	\$ 115	\$ 2,781
Assigned-Road Improvements	43,328	15,665		15,735		27,593
Tot CSA 28 Z73 Cantershire	\$ 45,994	\$ 15,665	\$ 15,735	\$ 115	\$ 115	\$ 30,374
501 74 CSA 28 Z74 Shadow Rock						
Assigned-Conting	\$ 3,064	\$	\$	\$	\$	\$ 3,064
Assigned-Fire Activities	22,288			1,155	1,155	23,443
Assigned-Road Improvements	94,855	52,599		52,578		42,277
Tot CSA 28 Z74 Shadow Rock	\$ 120,207	\$ 52,599	\$ 52,578	\$ 1,155	\$ 1,155	\$ 68,784

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 75 CSA 28 Z75 Kailua Park						
Assigned-Road Improvements	\$ 172,064	\$	\$	\$ 9,452	\$ 12,473	\$ 184,537
Tot CSA 28 Z75 Kailua Park	\$ 172,064	\$	\$	\$ 9,452	\$ 12,473	\$ 184,537
501 76 CSA 28 Z76 Western Placer Fire						
Assigned-Capital Assets	\$ 620,192	\$ 43,748	\$ 5,127	\$	\$	\$ 615,065
Assigned-Advances Received	(221,938)					(221,938)
Assigned-Conting	40,000					40,000
Tot CSA 28 Z76 Western Placer Fire	\$ 438,254	\$ 43,748	\$ 5,127	\$	\$	\$ 433,127
501 77 CSA 28 Z77 Stratford Downs						
Assigned-Drainage Improvements	\$ 62,252	\$	\$	\$	\$ 3,955	\$ 66,207
Assigned-Road Improvements	95,871			3,973	3,719	99,590
Assigned-Landscape Maintenance	2,916					2,916
Tot CSA 28 Z77 Stratford Downs	\$ 161,039	\$	\$	\$ 3,973	\$ 7,674	\$ 168,713
501 78 CSA 28 Z78 Kentucky Greens						
Assigned-Conting	\$ 6,729	\$	\$	\$	\$	\$ 6,729
Assigned-Drainage Improvements	6,691			291	291	6,982
Assigned-Fire Activities	7,906				52	7,958
Assigned-Road Improvements	112,680			5,540	4,990	117,670
Tot CSA 28 Z78 Kentucky Greens	\$ 134,006	\$	\$	\$ 5,831	\$ 5,333	\$ 139,339
501 79 CSA 28 Z79 Walden Woods #5						
Assigned-Drainage Improvements	\$ 1,168	\$	\$	\$ 63	\$ 63	\$ 1,231
Assigned-Road Improvements	3,297			1,204	26,303	29,600
Tot CSA 28 Z79 Walden Woods #5	\$ 4,465	\$	\$	\$ 1,267	\$ 26,366	\$ 30,831
501 80 CSA 28 Z80 Frances Ridge						
Assigned-Drainage Improvements	\$ 1,519	\$ 460	\$ 460	\$	\$	\$ 1,059
Assigned-Road Improvements					14,284	14,284
Tot CSA 28 Z80 Frances Ridge	\$ 1,519	\$ 460	\$ 460	\$	\$ 14,284	\$ 15,343
501 82 CSA 28 Z82 Pheasant Grove						
Assigned-Drainage Improvements	\$ 5,123	\$	\$	\$ 170	\$ 170	\$ 5,293
Assigned-Road Improvements	56,613	10,419	10,242			46,371
Assigned-Landscape Maintenance	13,600			267		13,600
Tot CSA 28 Z82 Pheasant Grove	\$ 75,336	\$ 10,419	\$ 10,242	\$ 437	\$ 170	\$ 65,264
501 84 CSA 28 Z84 Dream Ranch						
Assigned-Conting	\$ 16,816	\$	\$	\$	\$	\$ 16,816
Assigned-Drainage Improvements	11,156			556	556	11,712
Assigned-Fire Activities	43,125				44	43,169
Assigned-Road Improvements	173,478			10,565	9,737	183,215
Tot CSA 28 Z84 Dream Ranch	\$ 244,575	\$	\$	\$ 11,121	\$ 10,337	\$ 254,912

State Controller Schedules
County Budget Act
January 2010

Schedule 14

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 85 CSA 28 Z85 Pineview						
Assigned-Drainage Improvements	\$ 10,482	\$	\$	\$	\$	\$ 10,482
Assigned-Fire Activities	3,145					3,145
Assigned-Road Improvements	41,078			2,423	2,497	43,575
Tot CSA 28 Z85 Pineview	\$ 54,705	\$	\$	\$ 2,423	\$ 2,497	\$ 57,202
501 87 CSA 28 Z87 Atwood Ranch						
Assigned-Drainage Improvements	\$ 32,894	\$	\$	\$	21	\$ 32,915
Assigned-Road Improvements	73,126	17,840	17,737			55,389
Assigned-Landscape Maintenance	16,897				4	16,901
Tot CSA 28 Z87 Atwood Ranch	\$ 122,917	\$ 17,840	\$ 17,737	\$	\$ 25	\$ 105,205
501 88 CSA 28 Z88 Spring Valley						
Assigned-Conting	\$ 1,378	\$	\$	\$	\$	\$ 1,378
Assigned-Fire Activities	11,414					11,414
Assigned-Road Improvements	82,258			4,908	4,831	87,089
Tot CSA 28 Z88 Spring Valley	\$ 95,050	\$	\$	\$ 4,908	\$ 4,831	\$ 99,881
501 89 CSA 28 Z89 Rock Creek Meadow						
Assigned-Drainage Improvements	\$ 3,217	\$	\$	\$ 70	\$ 70	\$ 3,287
Assigned-Road Improvements	28,844			1,340	1,336	30,180
Tot CSA 28 Z89 Rock Creek Meadow	\$ 32,061	\$	\$	\$ 1,410	\$ 1,406	\$ 33,467
501 90 CSA 28 Z90 Barton Ranch						
Assigned-Conting	\$ 7,452	\$	\$	\$ 29	\$ 191	\$ 7,643
Tot CSA 28 Z90 Barton Ranch	\$ 7,452	\$	\$	\$ 29	\$ 191	\$ 7,643
501 92 CSA 28 Z92 Rockview						
Assigned-Road Improvements	\$ 20,165	\$	\$	\$ 1,463	\$ 1,538	\$ 21,703
Tot CSA 28 Z92 Rockview	\$ 20,165	\$	\$	\$ 1,463	\$ 1,538	\$ 21,703
501 94 CSA 28 Z94 Quarry Meadows						
Assigned-Drainage Improvements	\$ 3,517	\$	\$	\$ 113	\$ 113	\$ 3,630
Assigned-Road Improvements	52,445			2,162	2,218	54,663
Tot CSA 28 Z94 Quarry Meadows	\$ 55,962	\$	\$	\$ 2,275	\$ 2,331	\$ 58,293
501 96 CSA 28 Z96 Mammoth Ridge						
Assigned-Drainage Improvements	\$ 3,027	\$	\$	\$ 255	\$ 255	\$ 3,282
Assigned-Road Improvements	90,109			4,853	4,670	94,779
Tot CSA 28 Z96 Mammoth Ridge	\$ 93,136	\$	\$	\$ 5,108	\$ 4,925	\$ 98,061
501 97 CSA 28 Z97 Sunset West Fire						
Assigned-Conting	\$ 214,804	\$	\$	\$	\$ 165,561	\$ 380,365
Tot CSA 28 Z97 Sunset West Fire	\$ 214,804	\$	\$	\$	\$ 165,561	\$ 380,365

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 98 CSA 28 Z98 Carnelian Circle						
Assigned-Drainage Improvements	\$ 22,629	\$	\$	\$ 301	\$ 301	\$ 22,930
Assigned-Road Improvements	42,665			5,720	7,145	49,810
Tot CSA 28 Z98 Carnelian Circle	\$ 65,294	\$	\$	\$ 6,021	\$ 7,446	\$ 72,740
501 99 CSA 28 Z99 Tamarack						
Assigned-Road Improvements	\$ 13,557	\$ 465	\$	\$	\$ 694	\$ 14,251
Tot CSA 28 Z99 Tamarack	\$ 13,557	\$ 465	\$	\$	\$ 694	\$ 14,251
501 101 CSA 28 Z101 Almond Knl R&D						
Assigned-Road Improvements	\$ 46,398	\$	\$	\$ 2,781	\$ 2,644	\$ 49,042
Tot CSA 28 Z101 Almond Knl R&D	\$ 46,398	\$	\$	\$ 2,781	\$ 2,644	\$ 49,042
501 102 CSA 28 Z102 Sierra Mesa						
Assigned-Conting	\$ 462	\$	\$	\$	\$	\$ 462
Assigned-Fire Activities	1,097					1,097
Assigned-Road Improvements	15,595			10	358	15,953
Tot CSA 28 Z102 Sierra Mesa	\$ 17,154	\$	\$	\$ 10	\$ 358	\$ 17,512
501 103 CSA 28 Z103 Deer Ridge						
Assigned-Drainage Improvements	\$ 9,932	\$	\$	\$ 837	\$ 837	\$ 10,769
Assigned-Road Improvements	182,011			15,905	17,661	199,672
Tot CSA 28 Z103 Deer Ridge	\$ 191,943	\$	\$	\$ 16,742	\$ 18,498	\$ 210,441
501 104 CSA 28 Z104 Black Hawk						
Assigned-Conting	\$ 19,915	\$	\$	\$	\$	\$ 19,915
Assigned-Fire Activities	28,076			635	635	28,711
Assigned-Road Improvements	51,641			5,717	55,109	106,750
Tot CSA 28 Z104 Black Hawk	\$ 99,632	\$	\$	\$ 6,352	\$ 55,744	\$ 155,376
501 106 CSA 28 Z106 Olive Ranch						
Assigned-Drainage Improvements	\$ 4,584	\$	\$	\$ 271	\$ 271	\$ 4,855
Assigned-Road Improvements	25,464			1,085	1,189	26,653
Tot CSA 28 Z106 Olive Ranch	\$ 30,048	\$	\$	\$ 1,356	\$ 1,460	\$ 31,508
501 107 CSA 28 Z107 Foothill Oaks						
Assigned-Drainage Improvements	\$ 7,292	\$	\$	\$ 362	\$ 362	\$ 7,654
Assigned-Road Improvements	68,390			3,262	3,474	71,864
Tot CSA 28 Z107 Foothill Oaks	\$ 75,682	\$	\$	\$ 3,624	\$ 3,836	\$ 79,518
501 109 CSA 28 Z109 Oak Leaf Glen						
Assigned-Drainage Improvements	\$ 57,377	\$	\$	\$ 3,181	\$ 3,181	\$ 60,558
Assigned-Road Improvements	126,527			7,425	6,966	133,493
Tot CSA 28 Z109 Oak Leaf Glen	\$ 183,904	\$	\$	\$ 10,606	\$ 10,147	\$ 194,051

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 111 CSA 28 Z111 Princeton Club						
Assigned-Drainage Improvements	\$ 34,629	\$	\$	\$ 1,900	\$ 1,900	\$ 36,529
Assigned-Road Improvements	177,007	46,979	47,201			129,806
Tot CSA 28 Z111 Princeton Club	\$ 211,636	\$ 46,979	\$ 47,201	\$ 1,900	\$ 1,900	\$ 166,335
501 113 CSA 28 Z113 Parkview						
Assigned-Drainage Improvements	\$ 7,450	\$	\$	\$ 372	\$ 372	\$ 7,822
Assigned-Road Improvements	20,363			869	963	21,326
Tot CSA 28 Z113 Parkview	\$ 27,813	\$	\$	\$ 1,241	\$ 1,335	\$ 29,148
501 114 CSA 28 Z114 Pine Ridge						
Assigned-Road Improvements	\$ 43,878	\$	\$	\$ 2,904	\$ 2,834	\$ 46,712
Tot CSA 28 Z114 Pine Ridge	\$ 43,878	\$	\$	\$ 2,904	\$ 2,834	\$ 46,712
501 115 CSA 28 Z115 Silver Oaks						
Assigned-Drainage Improvements	\$ 2,576	\$	\$	\$ 101	\$ 101	\$ 2,677
Assigned-Road Improvements	14,877			578	767	15,644
Tot CSA 28 Z115 Silver Oaks	\$ 17,453	\$	\$	\$ 679	\$ 868	\$ 18,321
501 116 CSA 28 Z116 Col Estates						
Assigned-Road Improvements	\$ 25,433	\$	\$	\$ 1,732	\$ 1,726	\$ 27,159
Tot CSA 28 Z116 Col Estates	\$ 25,433	\$	\$	\$ 1,732	\$ 1,726	\$ 27,159
501 117 CSA 28 Z117 Whittington Heights						
Assigned-Fire Activities	\$ 4,440	\$	\$	\$ 263	\$ 263	\$ 4,703
Assigned-Road Improvements	46,579			1,056	1,256	47,835
Tot CSA 28 Z117 Whittington Heights	\$ 51,019	\$	\$	\$ 1,319	\$ 1,519	\$ 52,538
501 120 CSA 28 Z120 Granite Bay						
Assigned-Landscape Maintenance	\$ 53,179	\$ 21,000	\$ 29,576	\$	\$	\$ 23,603
Tot CSA 28 Z120 Granite Bay	\$ 53,179	\$ 21,000	\$ 29,576	\$	\$	\$ 23,603
501 122 CSA 28 Z122 Rainbow Valley						
Assigned-Road Improvements	\$ 7,922	\$ 217	\$	\$	\$ 163	\$ 8,085
Tot CSA 28 Z122 Rainbow Valley	\$ 7,922	\$ 217	\$	\$	\$ 163	\$ 8,085
501 124 CSA 28 Z124 Bradley Ranch						
Assigned-Road Improvements	\$ 15,191	\$	\$	\$ 646	\$ 1,236	\$ 16,427
Tot CSA 28 Z124 Bradley Ranch	\$ 15,191	\$	\$	\$ 646	\$ 1,236	\$ 16,427
501 125 CSA 28 Z125 Balmoral #1&2						
Assigned-Road Improvements	\$ 4,098	\$	\$	\$ 2,708	\$ 3,122	\$ 7,220
Tot CSA 28 Z125 Balmoral #1&2	\$ 4,098	\$	\$	\$ 2,708	\$ 3,122	\$ 7,220
501 128 CSA 28 Z128 Eagle Ridge Est						
Assigned-Road Improvements	\$ 26,517	\$	\$	\$ 1,951	\$ 1,807	\$ 28,324
Tot CSA 28 Z128 Eagle Ridge Est	\$ 26,517	\$	\$	\$ 1,951	\$ 1,807	\$ 28,324

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 129 CSA 28 Z129 Pheasant Knoll						
Assigned-Road Improvements	\$ 3,042	\$	\$	\$ 1,706	\$ 1,452	\$ 4,494
Tot CSA 28 Z129 Pheasant Knoll	\$ 3,042	\$	\$	\$ 1,706	\$ 1,452	\$ 4,494
501 132 CSA 28 Z132 Sterling Pointe						
Assigned-Road Improvements	\$ 135,547	\$	\$	\$ 11,659	\$ 12,859	\$ 148,406
Tot CSA 28 Z132 Sterling Pointe	\$ 135,547	\$	\$	\$ 11,659	\$ 12,859	\$ 148,406
501 134 CSA 28 Z134 Meadow View Estates						
Assigned-Drainage Improvements	\$ 6,041	\$	\$	\$ 351	\$ 351	\$ 6,392
Assigned-Road Improvements	90,611			6,672	6,743	97,354
Tot CSA 28 Z134 Meadow View Estates	\$ 96,652	\$	\$	\$ 7,023	\$ 7,094	\$ 103,746
501 135 CSA 28 Z135 Miners Ravine						
Assigned-Road Improvements	\$ 14,493	\$	\$	\$ 6,154	\$ 63,637	\$ 78,130
Tot CSA 28 Z135 Miners Ravine	\$ 14,493	\$	\$	\$ 6,154	\$ 63,637	\$ 78,130
501 136 CSA 28 Z136 Winterhawk						
Assigned-Drainage Improvements	\$ 16,116	\$	\$	\$ 162	\$ 162	\$ 16,278
Assigned-Road Improvements	44,143			3,095	3,112	47,255
Tot CSA 28 Z136 Winterhawk	\$ 60,259	\$	\$	\$ 3,257	\$ 3,274	\$ 63,533
501 145 CSA 28 Z145 Granite Creek						
Assigned-Drainage Improvements	\$ 976	\$	\$	\$	\$	\$ 976
Assigned-Road Improvements	42,036				18,952	60,988
Assigned-Park Improvements	221	65			4,673	4,894
Tot CSA 28 Z145 Granite Creek	\$ 43,233	\$ 65	\$	\$	\$ 23,625	\$ 66,858
501 146 CSA 28 Z146 Eagle Rock Roads						
Assigned-Drainage Improvements	\$ 1,704	\$	\$	\$ 95	\$ 95	\$ 1,799
Assigned-Fire Activities	46,507			4,766	4,766	51,273
Assigned-Road Improvements	10,196			4,671	21,838	32,034
Tot CSA 28 Z146 Eagle Rock Roads	\$ 58,407	\$	\$	\$ 9,532	\$ 26,699	\$ 85,106
501 147 CSA 28 Z147 Applegate Park						
Assigned-Park Improvements	\$ 9,920	\$ 5,844	\$ 5,844	\$	\$	\$ 4,076
Tot CSA 28 Z147 Applegate Park	\$ 9,920	\$ 5,844	\$ 5,844	\$	\$	\$ 4,076
501 148 CSA 28 Z148 Winchester						
Assigned-Drainage Improvements	\$ 195,318	\$	\$	\$ 24,973	\$ 24,973	\$ 220,291
Assigned-Road Improvements	1,536,601	383,485	322,637			1,213,964
Tot CSA 28 Z148 Winchester	\$ 1,731,919	\$ 383,485	\$ 322,637	\$ 24,973	\$ 24,973	\$ 1,434,255
501 150 CSA 28 Z150 Dutch Flat Fire						
Assigned-Capital Assets	\$ 184,913	\$	\$	\$ 24,152	\$ 40,679	\$ 225,592
Assigned-Conting	10,000					10,000
Tot CSA 28 Z150 Dutch Flat Fire	\$ 194,913	\$	\$	\$ 24,152	\$ 40,679	\$ 235,592

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 151 CSA 28 Z151 Sunset Estates						
Assigned-Drainage Improvements	\$ 2,171	\$	\$	\$ 173	\$ 173	\$ 2,344
Assigned-Road Improvements	20,949			1,560	1,737	22,686
Tot CSA 28 Z151 Sunset Estates	\$ 23,120	\$	\$	\$ 1,733	\$ 1,910	\$ 25,030
501 153 CSA 28 Z153 Atwood Ranch II						
Assigned-Drainage Improvements	\$ 6,654	\$	\$	\$ 280	\$ 280	\$ 6,934
Assigned-Road Improvements	5,347			2,529	41,402	46,749
Tot CSA 28 Z153 Atwood Ranch II	\$ 12,001	\$	\$	\$ 2,809	\$ 41,682	\$ 53,683
501 154 CSA 28 Z154 Silverwood Rds/Trail						
Assigned-Road Improvements	\$ 42,369	\$	\$	\$ 1,741	\$ 3,378	\$ 45,747
Tot CSA 28 Z154 Silverwood Rds/Trail	\$ 42,369	\$	\$	\$ 1,741	\$ 3,378	\$ 45,747
501 155 CSA 28 Z155 Creekside Meadows						
Assigned-Drainage Improvements	\$ 5,092	\$	\$	\$ 433	\$ 433	\$ 5,525
Assigned-Road Improvements	2,210			1,011	17,973	20,183
Tot CSA 28 Z155 Creekside Meadows	\$ 7,302	\$	\$	\$ 1,444	\$ 18,406	\$ 25,708
501 157 CSA 28 Z157 Placer Corp Center						
Assigned-Drainage Improvements	\$ 13,088	\$	\$	\$ 1,408	\$ 1,408	\$ 14,496
Assigned-Road Improvements	70,517			26,760	229,152	299,669
Tot CSA 28 Z157 Placer Corp Center	\$ 83,605	\$	\$	\$ 28,168	\$ 230,560	\$ 314,165
501 158 CSA 28 Z158 Douglas Ranch						
Assigned-Drainage Improvements	\$ 8,757	\$	\$	\$ 970	\$ 970	\$ 9,727
Assigned-Road Improvements	40,698			18,433	155,261	195,959
Assigned-Landscape Maintenance	24,268			738	5,220	29,488
Tot CSA 28 Z158 Douglas Ranch	\$ 73,723	\$	\$	\$ 20,141	\$ 161,451	\$ 235,174
501 159 CSA 28 Z159 Loomis Ranch						
Assigned-Road Improvements	\$ 35,879	\$ 10,188	\$ 9,867	\$	\$	\$ 26,012
Tot CSA 28 Z159 Loomis Ranch	\$ 35,879	\$ 10,188	\$ 9,867	\$	\$	\$ 26,012
501 160 CSA 28 Z160 Kemper Oaks						
Assigned-Road Improvements	\$ 1,794	\$	\$	\$ 617	\$ 5,040	\$ 6,834
Tot CSA 28 Z160 Kemper Oaks	\$ 1,794	\$	\$	\$ 617	\$ 5,040	\$ 6,834
501 161 CSA 28 Z161 Village at Squaw Valley						
Assigned-Conting	\$ 20,627	\$	\$	\$ 852	\$ 1,481	\$ 22,108
Assigned-Drainage Improvements	16,534			569	988	17,522
Tot CSA 28 Z161 Village at Squaw Valley	\$ 37,161	\$	\$	\$ 1,421	\$ 2,469	\$ 39,630
501 162 CSA 28 Z162 Squaw Valley Park						
Assigned-Park Improvements	\$ 62,458	\$	\$ 10,000	\$ 284	\$	\$ 52,458
Tot CSA 28 Z162 Squaw Valley Park	\$ 62,458	\$	\$ 10,000	\$ 284	\$	\$ 52,458

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 163 CSA 28 Z163 Miner's Creek						
Assigned-Drainage Improvements	\$ 3,291	\$	\$	\$ 371	\$ 371	\$ 3,662
Assigned-Road Improvements	10,756			4,942	34,083	44,839
Tot CSA 28 Z163 Miner's Creek	\$ 14,047	\$	\$	\$ 5,313	\$ 34,454	\$ 48,501
501 165 CSA 28 Z165 Dry Creek Fire						
Assigned-Capital Assets	\$ 270,936	\$ 8,307	\$	\$	\$	\$ 270,936
Assigned-Advances Received	144,611					144,611
Assigned-Conting	240,001	240,001	126,829			113,172
Tot CSA 28 Z165 Dry Creek Fire	\$ 655,548	\$ 248,308	\$ 126,829	\$	\$	\$ 528,719
501 166 CSA 28 Z166 Canyon View						
Assigned-Conting	\$ 28	\$	\$	\$	\$	\$ 28
Assigned-Drainage Improvements	2,282			256	256	2,538
Assigned-Road Improvements	46,362			4,870	5,841	52,203
Tot CSA 28 Z166 Canyon View	\$ 48,672	\$	\$	\$ 5,126	\$ 6,097	\$ 54,769
501 167 CSA 28 Z167 Grayhawk						
Assigned-Conting	\$ 10,021	\$	\$	\$	\$	\$ 10,021
Assigned-Drainage Improvements	7,911			928	928	8,839
Assigned-Road Improvements	38,491			17,648	128,826	167,317
Tot CSA 28 Z167 Grayhawk	\$ 56,423	\$	\$	\$ 18,576	\$ 129,754	\$ 186,177
501 168 CSA 28 Z168 Atwood V						
Assigned-Drainage Improvements	\$ 2,690	\$	\$	\$ 570	\$ 570	\$ 3,260
Assigned-Road Improvements	13,289	10,220	9,373			3,916
Tot CSA 28 Z168 Atwood V	\$ 15,979	\$ 10,220	\$ 9,373	\$ 570	\$ 570	\$ 7,176
501 169 CSA 28 Z169 Dry Creek Park						
Assigned-Park Improvements	\$ 2,571,483	\$ 2,235,419	\$ 1,744,830	\$	\$	\$ 826,653
Tot CSA 28 Z169 Dry Creek Park	\$ 2,571,483	\$ 2,235,419	\$ 1,744,830	\$	\$	\$ 826,653
501 170 CSA 28 Z170 Western Knolls						
Assigned-Drainage Improvements	\$ 4,430	\$	\$	\$ 511	\$ 511	\$ 4,941
Assigned-Road Improvements	8,484			4,607	35,989	44,473
Tot CSA 28 Z170 Western Knolls	\$ 12,914	\$	\$	\$ 5,118	\$ 36,500	\$ 49,414
501 174 CSA28 Z174 Cavitt Ranch Estates						
Assigned-Drainage Improvements	\$ 5,185	\$	\$	\$ 527	\$ 527	\$ 5,712
Assigned-Road Improvements	131,680	24,310	22,943			108,737
Tot CSA28 Z174 Cavitt Ranch Estates	\$ 136,865	\$ 24,310	\$ 22,943	\$ 527	\$ 527	\$ 114,449
501 175 CSA28 z175 Sun Valley Oaks						
Assigned-Drainage Improvements	\$ 4,975	\$	\$	\$ 647	\$ 647	\$ 5,622
Assigned-Road Improvements	28,065			12,303	49,273	77,338
Tot CSA28 z175 Sun Valley Oaks	\$ 33,040	\$	\$	\$ 12,950	\$ 49,920	\$ 82,960

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 176 CSA28 Z176 Olympus Village						
Assigned-Drainage Improvements	\$ 14,318	\$	\$	\$ 453	\$ 453	\$ 14,771
Assigned-Road Improvements	57,479			6,944	8,509	65,988
Tot CSA28 Z176 Olympus Village	\$ 71,797	\$	\$	\$ 7,397	\$ 8,962	\$ 80,759
501 177 CSA28 Z177 Blackwood Hills						
Assigned-Drainage Improvements	\$ 1,948	\$	\$	\$ 252	\$ 252	\$ 2,200
Assigned-Road Improvements	5,027			2,268	11,786	16,813
Tot CSA28 Z177 Blackwood Hills	\$ 6,975	\$	\$	\$ 2,520	\$ 12,038	\$ 19,013
501 178 CSA28 Z178 Monte Verde Estates						
Assigned-Drainage Improvements	\$ 4,414	\$	\$	\$ 540	\$ 540	\$ 4,954
Assigned-Road Improvements	39,346			17,490	91,455	130,801
Tot CSA28 Z178 Monte Verde Estates	\$ 43,760	\$	\$	\$ 18,030	\$ 91,995	\$ 135,755
501 179 CSA 28 Z179 Trailhead						
Assigned-Drainage Improvements	\$ 27,500	\$	\$	\$ 3,173	\$ 3,173	\$ 30,673
Assigned-Road Improvements	38,737			17,985	81,651	120,388
Tot CSA 28 Z179 Trailhead	\$ 66,237	\$	\$	\$ 21,158	\$ 84,824	\$ 151,061
501 180 CSA 28 Z180 Doyle Ranch						
Assigned-Drainage Improvements	\$ 37,197	\$	\$	\$ 1,489	\$ 1,489	\$ 38,686
Assigned-Road Improvements	41,540			28,305	153,675	195,215
Tot CSA 28 Z180 Doyle Ranch	\$ 78,737	\$	\$	\$ 29,794	\$ 155,164	\$ 233,901
501 181 CSA 28 Z181 The Vineyard						
Assigned-Drainage Improvements	\$ 4,008	\$	\$	\$ 503	\$ 503	\$ 4,511
Assigned-Road Improvements	22,236			9,566	53,772	76,008
Tot CSA 28 Z181 The Vineyard	\$ 26,244	\$	\$	\$ 10,069	\$ 54,275	\$ 80,519
501 182 CSA 28 Z182 Old Post Lane						
Assigned-Drainage Improvements	\$ 443	\$	\$	\$ 149	\$ 149	\$ 592
Assigned-Road Improvements	7,085	4,401	4,274			2,811
Tot CSA 28 Z182 Old Post Lane	\$ 7,528	\$ 4,401	\$ 4,274	\$ 149	\$ 149	\$ 3,403
501 184 CSA28Z184 Bickford Ranch Parks						
Assigned-Park Improvements	\$ 86,457	\$	\$	\$ 11,699	\$ 19,008	\$ 105,465
Tot CSA28Z184 Bickford Ranch Parks	\$ 86,457	\$	\$	\$ 11,699	\$ 19,008	\$ 105,465
501 185 CSA 28 Z185 Blue Oak Ranch Rds						
Assigned-Road Improvements	\$ 8,893	\$ 8,378	\$ 8,793	\$	\$	\$ 100
Tot CSA 28 Z185 Blue Oak Ranch Rds	\$ 8,893	\$ 8,378	\$ 8,793	\$	\$	\$ 100
501 187 CSA 28 Z187 Retreat at Northstar R/D/S						
Assigned-Drainage Improvements	\$ 5,451	\$	\$	\$	\$	\$ 5,451
Assigned-Road Improvements	281,156	19,663	18,706			262,450
Tot CSA 28 Z187 Retreat at Northstar R/D/S	\$ 286,607	\$ 19,663	\$ 18,706	\$	\$	\$ 267,901

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 188 CSA28Z188 Bickford Ranch Roads						
Assigned-Drainage Improvements	\$ 462	\$	\$	\$	\$	\$ 462
Assigned-Road Improvements	7,002			372	1,830	8,832
Tot CSA28Z188 Bickford Ranch Roads	\$ 7,464	\$	\$	\$ 372	\$ 1,830	\$ 9,294
501 189 CSA 28 Z189 Bickford Ranch Fire						
Assigned-Capital Assets	\$ 60,733	\$	\$	\$ 5,603	\$ 14,058	\$ 74,791
Assigned-Conting	10,000					10,000
Tot CSA 28 Z189 Bickford Ranch Fire	\$ 70,733	\$	\$	\$ 5,603	\$ 14,058	\$ 84,791
501 191 CSA 28 Z191 Atwood III Rds/Drn/Lts						
Assigned-Drainage Improvements	\$ 61,748	\$	\$	\$ 1,602	\$ 1,602	\$ 63,350
Assigned-Road Improvements	167,644			30,456	34,273	201,917
Tot CSA 28 Z191 Atwood III Rds/Drn/Lts	\$ 229,392	\$	\$	\$ 32,058	\$ 35,875	\$ 265,267
501 193 CSA 28 Z193 North Auburn/Ophir Fire						
Assigned-Capital Assets	\$ 256,654	\$	\$	\$ 47,586	\$ 267,833	\$ 524,487
Assigned-Advances Received	(310,627)					(310,627)
Assigned-Conting	390,740				441,465	832,205
Tot CSA 28 Z193 North Auburn/Ophir Fire	\$ 336,767	\$	\$	\$ 47,586	\$ 709,298	\$ 1,046,065
501 194 CSA 28 Z194 Martis Valley Recreation						
Assigned-Park Improvements	\$ 386,448	\$	\$	\$ 73,435	\$ 116,676	\$ 503,124
Tot CSA 28 Z194 Martis Valley Recreation	\$ 386,448	\$	\$	\$ 73,435	\$ 116,676	\$ 503,124
501 195 CSA 28 Z195 Rock Saddle Rds/Drn/Lts						
Assigned-Drainage Improvements	\$ 1,194	\$	\$	\$ 220	\$ 220	\$ 1,414
Assigned-Road Improvements	13,033			1,989	3,079	16,112
Tot CSA 28 Z195 Rock Saddle Rds/Drn/Lts	\$ 14,227	\$	\$	\$ 2,209	\$ 3,299	\$ 17,526
501 196 CSA 28 Z196 Alexandria Estates Landscape						
Assigned-Landscape Maintenance	\$ 52,338	\$	\$	\$ 560	\$ 5,186	\$ 57,524
Tot CSA 28 Z196 Alexandria Estates Landscape	\$ 52,338	\$	\$	\$ 560	\$ 5,186	\$ 57,524
501 197 CSA 28 Z197 Northstar Highlands Wtr Qtly						
Assigned-Conting	\$ 201,082	\$	\$	\$ 1,687	\$ 20,273	\$ 221,355
Tot CSA 28 Z197 Northstar Highlands Wtr Qtly	\$ 201,082	\$	\$	\$ 1,687	\$ 20,273	\$ 221,355
501 199 CSA 28 Z199 Siller Ranch Water Quality						
Assigned-Conting	\$ 558,903	\$	\$	\$ 7,445	\$ 57,687	\$ 616,590
Tot CSA 28 Z199 Siller Ranch Water Quality	\$ 558,903	\$	\$	\$ 7,445	\$ 57,687	\$ 616,590
501 200 CSA 28 Z200 Martis Camp Transit						
Assigned-Conting	\$ 14,236	\$	\$ 11,720	\$ 14,471	\$	\$ 2,516
Tot CSA 28 Z200 Martis Camp Transit	\$ 14,236	\$	\$ 11,720	\$ 14,471	\$	\$ 2,516

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

**County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14**

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
501 201 CSA 28 Z201 Timilick Water Quality						
Assigned-Conting	\$ 393,165	\$	\$	\$ 4,556	\$ 40,407	\$ 433,572
Tot CSA 28 Z201 Timilick Water Quality	\$ 393,165	\$	\$	\$ 4,556	\$ 40,407	\$ 433,572
501 202 CSA 28 Z202 Timilick Transit						
Assigned-Conting	\$ 3,426	\$	\$ 1,201	\$ 3,188	\$	\$ 2,225
Tot CSA 28 Z202 Timilick Transit	\$ 3,426	\$	\$ 1,201	\$ 3,188	\$	\$ 2,225
501 203 CSA 28 Z203 Village at Northstar Transit						
Assigned-Conting	\$ 2,203	\$	\$ 1,724	\$ 1,792	\$	\$ 479
Tot CSA 28 Z203 Village at Northstar Transit	\$ 2,203	\$	\$ 1,724	\$ 1,792	\$	\$ 479
501 204 CSA 28 Z204 Northstar Highlands Transit						
Assigned-Conting	\$ 5,288	\$	\$ 3,129	\$ 5,818	\$	\$ 2,159
Tot CSA 28 Z204 Northstar Highlands Transit	\$ 5,288	\$	\$ 3,129	\$ 5,818	\$	\$ 2,159
501 205 CSA 28 Z205 Northside Transit						
Assigned-Conting	\$ 659	\$	\$ 634	\$ 1,345	\$	\$ 25
Tot CSA 28 Z205 Northside Transit	\$ 659	\$	\$ 634	\$ 1,345	\$	\$ 25
501 206 CSA 28 Z206 Northside Water Quality						
Assigned-Conting	\$ 23,135	\$	\$	\$ 45	\$ 3,089	\$ 26,224
Tot CSA 28 Z206 Northside Water Quality	\$ 23,135	\$	\$	\$ 45	\$ 3,089	\$ 26,224
501 208 CSA 28 Z208 Nichols Drive Indust Park						
Assigned-Road Improvements	\$ 65,579	\$	\$	\$ 16,447	\$ 18,314	\$ 83,893
Tot CSA 28 Z208 Nichols Drive Indust Park	\$ 65,579	\$	\$	\$ 16,447	\$ 18,314	\$ 83,893
501 210 CSA 28 Z210 Hopkins Village Water Qual						
Assigned-Conting	\$ 10,449	\$ 39	\$	\$	\$ 2,363	\$ 12,812
Tot CSA 28 Z210 Hopkins Village Water Qual	\$ 10,449	\$ 39	\$	\$	\$ 2,363	\$ 12,812
501 211 CSA 28 Z211 Hopkins Village Transit						
Assigned-Conting	\$ 289	\$	\$ 249	\$ 288	\$	\$ 40
Tot CSA 28 Z211 Hopkins Village Transit	\$ 289	\$	\$ 249	\$ 288	\$	\$ 40
501 213 CSA 28 Z213 Donner-Truckee Vet Hosp						
Assigned-Conting	\$ 1,991	\$ 49	\$	\$	\$ 399	\$ 2,390
Tot CSA 28 Z213 Donner-Truckee Vet Hosp	\$ 1,991	\$ 49	\$	\$	\$ 399	\$ 2,390
501 214 CSA28 Z214 Quartz Drive Self Storage						
Assigned-Drainage Improvements	\$ 326	\$	\$	\$ 166	\$ 166	\$ 492
Assigned-Road Improvements	3,667			1,503	2,292	5,959
Tot CSA28 Z214 Quartz Drive Self Storage	\$ 3,993	\$	\$	\$ 1,669	\$ 2,458	\$ 6,451
501 215 CSA 28 Z215 Hawks Property PM						
Assigned-Road Improvements	\$ 7,317	\$	\$	\$ 2,239	\$ 2,571	\$ 9,888
Tot CSA 28 Z215 Hawks Property PM	\$ 7,317	\$	\$	\$ 2,239	\$ 2,571	\$ 9,888

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Total Special Revenue Funds	\$ 22,954,642	\$ 4,971,348	\$ 3,199,555	\$ 796,867	\$ 3,546,992	\$ 23,302,079
Enterprise Funds						
502 2 CSA 28 Z2A3 Sunset Whitney Swr						
Assigned-Capital Assets	\$ 186,812	\$	\$	\$	\$ 3,503	\$ 190,315
Assigned-Advances Received	(62,659)					(62,659)
Assigned-Conting	577,737	21,791			251,096	828,833
Tot CSA 28 Z2A3 Sunset Whitney Swr	\$ 701,890	\$ 21,791	\$	\$	\$ 254,599	\$ 956,489
502 6 CSA 28 Z06A1 Sheridan Ent						
Assigned-Advances Received	\$ (430,000)	\$	\$	\$	\$	\$ (430,000)
Assigned-Conting	1,372			31,366	69,089	70,461
Tot CSA 28 Z06A1 Sheridan Ent	\$ (428,628)	\$	\$	\$ 31,366	\$ 69,089	\$ (359,539)
502 8 CSA 28 Z06A1 Sheridan Water						
Assigned-Advances Received	\$ (960,000)	\$	\$	\$	\$	\$ (960,000)
Assigned-Conting	91,526			19,554	51,514	143,040
Tot CSA 28 Z06A1 Sheridan Water	\$ (868,474)	\$	\$	\$ 19,554	\$ 51,514	\$ (816,960)
502 23 CSA 28 Z23 Blue Canyon SW						
Assigned-Conting	\$ 55,796	\$ 17,908	\$ 10,617	\$	\$	\$ 45,179
Tot CSA 28 Z23 Blue Canyon SW	\$ 55,796	\$ 17,908	\$ 10,617	\$	\$	\$ 45,179
502 24 CSA 28 Z24 Applegate Sewer						
Assigned-Future Occ	\$ (4,600,000)	\$	\$	\$	\$	\$ (4,600,000)
Assigned-Advances Received	(560,000)					(560,000)
Assigned-Conting					173,727	173,727
Tot CSA 28 Z24 Applegate Sewer	\$ (5,160,000)	\$	\$	\$	\$ 173,727	\$ (4,986,273)
502 29 CSA 28 Z29 W Placer Ir-Wtr						
Assigned-Conting	\$ 7,032	\$	\$	\$	\$ 73	\$ 7,105
Tot CSA 28 Z29 W Placer Ir-Wtr	\$ 7,032	\$	\$	\$	\$ 73	\$ 7,105
502 55 CSA 28 Z55 Lavoti Trc Sewer						
Assigned-Capital Assets	\$ 27,998	\$	\$	\$	\$	\$ 27,998
Assigned-Conting	111,756			1,045	12,094	123,850
Tot CSA 28 Z55 Lavoti Trc Sewer	\$ 139,754	\$	\$	\$ 1,045	\$ 12,094	\$ 151,848
502 91 CSA 28 Z91 Auburn Valley						
Assigned-Advances Received	\$ (25,000)	\$	\$	\$	\$	\$ (25,000)
Assigned-Conting	24,123				323	24,446
Tot CSA 28 Z91 Auburn Valley	\$ (877)	\$	\$	\$	\$ 323	\$ (554)

State Controller Schedules
 County Budget Act
 January 2010

Schedule 14

County of Placer
 Special Districts and Other Agencies - Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
502 173 CSA 28 Z173 Dry Creek Sewer						
Assigned-Capital Assets	\$ 270,208	\$	\$	\$	\$	\$ 270,208
Assigned-Conting	261,796	44,415	243,576			18,220
Tot CSA 28 Z173 Dry Creek Sewer	\$ 532,004	\$ 44,415	\$ 243,576	\$	\$	\$ 288,428
502 183 CSA 28 Z183 Bickford Ranch Sewer						
Assigned-Conting	\$ 1,003,936	\$	\$	\$ 154,373	\$ 237,043	\$ 1,240,979
Tot CSA 28 Z183 Bickford Ranch Sewer	\$ 1,003,936	\$	\$	\$ 154,373	\$ 237,043	\$ 1,240,979
503 1 Sewer Maint #1 N Auburn						
Assigned-Conting	\$ 5,471,987	\$	\$	\$ 905,498	\$ 2,286,154	\$ 7,758,141
Assigned-Infrastructure	1,890,418				131,155	2,021,573
Tot Sewer Maint #1 N Auburn	\$ 7,362,405	\$	\$	\$ 905,498	\$ 2,417,309	\$ 9,779,714
503 2 Sewer Maint #2 Folsom Lk						
Assigned-Conting	\$ 2,964,452	\$ 487,557	\$	\$	\$ 1,177,034	\$ 4,141,486
Assigned-Infrastructure	2,616,437				40,537	2,656,974
Tot Sewer Maint #2 Folsom Lk	\$ 5,580,889	\$ 487,557	\$	\$	\$ 1,217,571	\$ 6,798,460
503 3 Sewer Maint #3 Folsom Lk						
Assigned-Advances Received	\$ (90,000)	\$	\$	\$	\$	\$ (90,000)
Assigned-Conting	448,586				175,339	623,925
Assigned-Infrastructure	275,323				29,502	304,825
Tot Sewer Maint #3 Folsom Lk	\$ 633,909	\$	\$	\$	\$ 204,841	\$ 838,750
Total Enterprise Funds	\$ 9,559,636	\$ 571,671	\$ 254,193	\$ 1,111,836	\$ 4,638,183	\$ 13,943,626
Total Special Districts and Other Agencies	\$ 32,514,278	\$ 5,543,019	\$ 3,453,748	\$ 1,908,703	\$ 8,185,175	\$ 37,245,705

Granite Bay L & L District

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 100.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,564	\$ 365	\$ 2,500	\$ 2,500
6965 Rents & Concessions	1,701	1,730		
Total Rev from Use of Money & Property	\$ 4,265	\$ 2,095	\$ 2,500	\$ 2,500
Charges for Services				
8105 Direct Charges	\$ 550,168	\$ 567,543	\$ 567,774	\$ 581,099
8208 Park & Recreation Services	28,118	22,290	10,000	10,000
Total Charges for Services	\$ 578,286	\$ 589,833	\$ 577,774	\$ 591,099
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 993	\$	\$	\$
Total Miscellaneous Revenues	\$ 993	\$	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 86,941	\$ 86,941	\$ 86,941	\$ 86,941
Total Other Financing Sources	\$ 86,941	\$ 86,941	\$ 86,941	\$ 86,941
Total Revenue	\$ 670,485	\$ 678,869	\$ 667,215	\$ 680,540
Expenditures / Appropriations				
Granite Bay L & L District	6610			
Services and Supplies				
2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
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2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
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2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501
2273 Parts	4,458	3,978	3,500	3,500
2290 Maintenance - Equipment	1,309	1,244	1,000	1,000
2404 Maintenance Services	3,827	2,507		5,600
2405 Materials - Bldgs & Impr	25,805	20,333	15,000	15,000
2508 Collection Charges	5,502	5,676	5,503	5,503
2511 Printing	49	6		
2512 Laundry/Dry Cleaning	440	453	1,000	1,000
2549 Construction Projects			13,600	24,100
2550 Administration	5,750	5,750	5,750	5,750
2555 Prof/Spec Svcs - Purchased	30,786	37,232	30,000	30,000
2556 Prof/Spec Svcs - County	478,741	482,570	474,791	474,791
2701 Publications & Legal Notices		73		
2709 Countywide System Charges	151	213	151	151
2710 Rents & Leases - Equipment	2,167	3,849	3,000	3,000
2744 Small Tools & Instruments	172	679	2,000	2,000
2770 Fuels & Lubricants	114	181	200	200
2840 Special Dept Expense	3,012	2,687	6,000	6,000

Expenditures / Appropriations

Granite Bay L & L District 6610

Services and Supplies

2017 Uniforms	\$ 43	\$	\$	\$
2051 Communications - Telephone	1,537	1,561	1,600	1,600
2085 Household Expense	370	977	50	50
2086 Refuse Disposal	14,902	11,635	17,000	17,000
2140 Gen Liability Ins			501	501

Granite Bay L & L District

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 100.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2862 Landfill Dump Fee			150	150
2932 Mileage		3		
2941 County Vehicle Mileage	13,902	14,047	15,000	15,000
2965 Utilities	46,735	53,396	60,000	60,000
Total Services and Supplies	\$ 639,772	\$ 649,050	\$ 655,796	\$ 671,896
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 145,000	\$	\$	\$
Total Other Financing Uses	\$ 145,000	\$	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 7,500	\$ 7,500
Total Appropriation for Contingencies	\$	\$	\$ 7,500	\$ 7,500
Total Appropriation 6610	\$ 784,772	\$ 649,050	\$ 663,296	\$ 679,396
Total Expenditures / Appropriations	\$ 784,772	\$ 649,050	\$ 663,296	\$ 679,396
Net Cost	\$ 114,287	\$ (29,819)	\$ (3,919)	\$ (1,144)

Newcastle Light District

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 300.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 7,160	\$ 7,307	\$ 5,000	\$ 5,000
6106 Railroad Unitary Property Taxes	18	15		
6107 Unitary & Op Non-Unitary Property Taxes	866	842	750	750
6108 Property Tax Impounds		(6)		
6111 Current Unsecured Property Taxes	176	190	150	150
6132 Delinquent Secured Property Taxes	(22)	(11)		
6140 Delinquent Unsecured Property Taxes	4	4		
6171 Current Supplemental Property Taxes	45	69	200	200
6196 Delinquent Supplemental Property Taxes		(1)		
Total Taxes	\$ 8,247	\$ 8,409	\$ 6,100	\$ 6,100
Rev from Use of Money & Property				
6950 Interest	\$ 982	\$ 904	\$ 1,000	\$ 1,000
6957 R&T Code Section 5151 Interest Refunded		(12)		
Total Rev from Use of Money & Property	\$ 982	\$ 892	\$ 1,000	\$ 1,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 82	\$ 82	\$	\$
Total Intergovernmental Revenue	\$ 82	\$ 82	\$	\$
Total Revenue	\$ 9,311	\$ 9,383	\$ 7,100	\$ 7,100
Expenditures / Appropriations				
Newcastle Lighting 6620				
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 178	\$ 184	\$ 200	\$ 200
2550 Administration	300	300	300	300
2965 Utilities	3,793	3,632	4,500	4,500
Total Services and Supplies	\$ 4,271	\$ 4,116	\$ 5,000	\$ 5,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 247	\$ 247
Total Appropriation for Contingencies	\$	\$	\$ 247	\$ 247
Total Appropriation 6620	\$ 4,271	\$ 4,116	\$ 5,247	\$ 5,247
Total Expenditures / Appropriations	\$ 4,271	\$ 4,116	\$ 5,247	\$ 5,247
Net Cost	\$ (5,040)	\$ (5,267)	\$ (1,853)	\$ (1,853)

Penryn Light District

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 400.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 6,269	\$ 6,313	\$ 4,000	\$ 4,000
6106 Railroad Unitary Property Taxes	12	10		
6107 Unitary & Op Non-Unitary Property Taxes	225	219	200	200
6108 Property Tax Impounds		(2)		
6111 Current Unsecured Property Taxes	154	164	50	50
6132 Delinquent Secured Property Taxes	(19)	(9)		
6140 Delinquent Unsecured Property Taxes	4	3		
6171 Current Supplemental Property Taxes	39	60	150	150
6196 Delinquent Supplemental Property Taxes		(1)		
Total Taxes	\$ 6,684	\$ 6,757	\$ 4,400	\$ 4,400
Rev from Use of Money & Property				
6950 Interest	\$ 943	\$ 867	\$ 1,000	\$ 1,000
6957 R&T Code Section 5151 Interest Refunded		(11)		
Total Rev from Use of Money & Property	\$ 943	\$ 856	\$ 1,000	\$ 1,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 72	\$ 71	\$	\$
Total Intergovernmental Revenue	\$ 72	\$ 71	\$	\$
Total Revenue	\$ 7,699	\$ 7,684	\$ 5,400	\$ 5,400
Expenditures / Appropriations				
Penryn Lighting 6650				
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 144	\$ 148	\$ 150	\$ 150
2550 Administration	300	300	300	300
2965 Utilities	2,519	2,409	3,000	3,000
Total Services and Supplies	\$ 2,963	\$ 2,857	\$ 3,450	\$ 3,450
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 170	\$ 170
Total Appropriation for Contingencies	\$	\$	\$ 170	\$ 170
Total Appropriation 6650	\$ 2,963	\$ 2,857	\$ 3,620	\$ 3,620
Total Expenditures / Appropriations	\$ 2,963	\$ 2,857	\$ 3,620	\$ 3,620
Net Cost	\$ (4,736)	\$ (4,827)	\$ (1,780)	\$ (1,780)

Penryn Hills PRD#1

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 501.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 362	\$ 363	\$ 300	\$ 300
Total Rev from Use of Money & Property	\$ 362	\$ 363	\$ 300	\$ 300
Charges for Services				
8105 Direct Charges	\$ 3,987	\$ 4,106	\$ 4,229	\$ 4,229
Total Charges for Services	\$ 3,987	\$ 4,106	\$ 4,229	\$ 4,229
Total Revenue	\$ 4,349	\$ 4,469	\$ 4,529	\$ 4,529
Expenditures / Appropriations				
Penryn Hills PRD#1	25010			
Services and Supplies				
2508 Collection Charges	\$ 40	\$ 41	\$ 43	\$ 43
2550 Administration	116	118	121	121
2553 CSA Management Fee	120	92	422	422
2556 Prof/Spec Svcs - County		6,770	15,000	24,000
Total Services and Supplies	\$ 276	\$ 7,021	\$ 15,586	\$ 24,586
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 778	\$ 1,228
Total Appropriation for Contingencies	\$	\$	\$ 778	\$ 1,228
Total Appropriation 25010	\$ 276	\$ 7,021	\$ 16,364	\$ 25,814
Total Expenditures / Appropriations	\$ 276	\$ 7,021	\$ 16,364	\$ 25,814
Net Cost	\$ (4,073)	\$ 2,552	\$ 11,835	\$ 21,285

Hilltop Court - PRD#2

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 502.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 174	\$ 200	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 174	\$ 200	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 4,169	\$ 4,248	\$ 4,341	\$ 4,341
Total Charges for Services	\$ 4,169	\$ 4,248	\$ 4,341	\$ 4,341
Total Revenue	\$ 4,343	\$ 4,448	\$ 4,541	\$ 4,541
Expenditures / Appropriations				
Hilltop Court - PRD#2	25020			
Services and Supplies				
2508 Collection Charges	\$ 42	\$ 42	\$ 44	\$ 44
2550 Administration	339	345	353	353
2553 CSA Management Fee	126	95	434	434
2556 Prof/Spec Svcs - County			9,000	19,000
Total Services and Supplies	\$ 507	\$ 482	\$ 9,831	\$ 19,831
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 490	\$ 990
Total Appropriation for Contingencies	\$	\$	\$ 490	\$ 990
Total Appropriation 25020	\$ 507	\$ 482	\$ 10,321	\$ 20,821
Total Expenditures / Appropriations	\$ 507	\$ 482	\$ 10,321	\$ 20,821
Net Cost	\$ (3,836)	\$ (3,966)	\$ 5,780	\$ 16,280

Ridgewood Heights-PRD #3

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 503.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 242	\$ 231	\$ 350	\$ 250
Total Rev from Use of Money & Property	\$ 242	\$ 231	\$ 350	\$ 250
Charges for Services				
8105 Direct Charges	\$ 1,972	\$ 2,009	\$ 2,053	\$ 2,053
Total Charges for Services	\$ 1,972	\$ 2,009	\$ 2,053	\$ 2,053
Total Revenue	\$ 2,214	\$ 2,240	\$ 2,403	\$ 2,303
Expenditures / Appropriations				
Ridgewood Heights-PRD #3	25030			
Services and Supplies				
2508 Collection Charges	\$ 20	\$ 20	\$ 21	\$ 21
2550 Administration	343	350	358	358
2553 CSA Management Fee	60	45	205	205
2556 Prof/Spec Svcs - County			9,000	19,000
Total Services and Supplies	\$ 423	\$ 415	\$ 9,584	\$ 19,584
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 477	\$ 977
Total Appropriation for Contingencies	\$	\$	\$ 477	\$ 977
Total Appropriation 25030	\$ 423	\$ 415	\$ 10,061	\$ 20,561
Total Expenditures / Appropriations	\$ 423	\$ 415	\$ 10,061	\$ 20,561
Net Cost	\$ (1,791)	\$ (1,825)	\$ 7,658	\$ 18,258

Gray Pine Way PRD #4

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 504.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 139	\$ 136	\$ 150	\$ 150
Total Rev from Use of Money & Property	\$ 139	\$ 136	\$ 150	\$ 150
Charges for Services				
8105 Direct Charges	\$ 1,539	\$ 1,568	\$ 1,602	\$ 1,602
Total Charges for Services	\$ 1,539	\$ 1,568	\$ 1,602	\$ 1,602
Total Revenue	\$ 1,678	\$ 1,704	\$ 1,752	\$ 1,752
Expenditures / Appropriations				
Gray Pine Way PRD #4	25040			
Services and Supplies				
2508 Collection Charges	\$ 15	\$ 16	\$ 17	\$ 17
2550 Administration	339	345	353	353
2553 CSA Management Fee	46	35	160	160
2556 Prof/Spec Svcs - County				10,000
Total Services and Supplies	\$ 400	\$ 396	\$ 530	\$ 10,530
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 26	\$ 526
Total Appropriation for Contingencies	\$	\$	\$ 26	\$ 526
Total Appropriation 25040	\$ 400	\$ 396	\$ 556	\$ 11,056
Total Expenditures / Appropriations	\$ 400	\$ 396	\$ 556	\$ 11,056
Net Cost	\$ (1,278)	\$ (1,308)	\$ (1,196)	\$ 9,304

Blue Oak Ranch - PRD #5

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 505.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 129	\$ 129	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 129	\$ 129	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 1,113	\$ 1,134	\$ 1,159	\$ 1,159
Total Charges for Services	\$ 1,113	\$ 1,134	\$ 1,159	\$ 1,159
Other Financing Sources				
8780 Contributions from Other Funds	\$ 518	\$ 528	\$ 540	\$ 540
Total Other Financing Sources	\$ 518	\$ 528	\$ 540	\$ 540
Total Revenue	\$ 1,760	\$ 1,791	\$ 1,799	\$ 1,799
Expenditures / Appropriations				
Blue Oak Ranch - PRD #5	25050			
Services and Supplies				
2508 Collection Charges	\$ 11	\$ 11	\$ 12	\$ 12
2550 Administration	339	345	353	353
2553 CSA Management Fee	34	25	115	115
2556 Prof/Spec Svcs - County				11,000
Total Services and Supplies	\$ 384	\$ 381	\$ 480	\$ 11,480
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 22	\$ 572
Total Appropriation for Contingencies	\$	\$	\$ 22	\$ 572
Total Appropriation 25050	\$ 384	\$ 381	\$ 502	\$ 12,052
Total Expenditures / Appropriations	\$ 384	\$ 381	\$ 502	\$ 12,052
Net Cost	\$ (1,376)	\$ (1,410)	\$ (1,297)	\$ 10,253

Revenue

Rev from Use of Money & Property

6950 Interest	\$ 129	\$ 129	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 129	\$ 129	\$ 100	\$ 100

Charges for Services

8105 Direct Charges	\$ 1,113	\$ 1,134	\$ 1,159	\$ 1,159
Total Charges for Services	\$ 1,113	\$ 1,134	\$ 1,159	\$ 1,159

Other Financing Sources

8780 Contributions from Other Funds	\$ 518	\$ 528	\$ 540	\$ 540
Total Other Financing Sources	\$ 518	\$ 528	\$ 540	\$ 540

Total Revenue	\$ 1,760	\$ 1,791	\$ 1,799	\$ 1,799
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Expenditures / Appropriations

Blue Oak Ranch - PRD #5 25050

Services and Supplies

2508 Collection Charges	\$ 11	\$ 11	\$ 12	\$ 12
2550 Administration	339	345	353	353
2553 CSA Management Fee	34	25	115	115
2556 Prof/Spec Svcs - County				11,000
Total Services and Supplies	\$ 384	\$ 381	\$ 480	\$ 11,480

Appropriation for Contingencies

5600 Appropriation for Contingencies	\$	\$	\$ 22	\$ 572
Total Appropriation for Contingencies	\$	\$	\$ 22	\$ 572

Total Appropriation 25050	\$ 384	\$ 381	\$ 502	\$ 12,052
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Total Expenditures / Appropriations	\$ 384	\$ 381	\$ 502	\$ 12,052
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Net Cost	\$ (1,376)	\$ (1,410)	\$ (1,297)	\$ 10,253
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Blue Oak Ranch - PRD #5
 Services and Supplies
 2508 Collection Charges
 2550 Administration
 2553 CSA Management Fee
 2556 Prof/Spec Svcs - County

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation 25050

Total Expenditures / Appropriations

Net Cost

1

2

3

4

5

429

FY2013-14 Final Budget

Cerro Vista - PRD #6

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 506.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 510	\$ 582	\$ 600	\$ 600
Total Rev from Use of Money & Property	\$ 510	\$ 582	\$ 600	\$ 600
Charges for Services				
8105 Direct Charges	\$ 12,237	\$ 12,979	\$ 13,007	\$ 13,007
Total Charges for Services	\$ 12,237	\$ 12,979	\$ 13,007	\$ 13,007
Total Revenue	\$ 12,747	\$ 13,561	\$ 13,607	\$ 13,607
Expenditures / Appropriations				
Cerro Vista - PRD #6	25060			
Services and Supplies				
2508 Collection Charges	\$ 125	\$ 127	\$ 131	\$ 131
2550 Administration	228	232	237	237
2553 CSA Management Fee	377	286	1,300	1,300
2556 Prof/Spec Svcs - County	703	172	10,000	45,000
Total Services and Supplies	\$ 1,433	\$ 817	\$ 11,668	\$ 46,668
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 583	\$ 2,333
Total Appropriation for Contingencies	\$	\$	\$ 583	\$ 2,333
Total Appropriation 25060	\$ 1,433	\$ 817	\$ 12,251	\$ 49,001
Total Expenditures / Appropriations	\$ 1,433	\$ 817	\$ 12,251	\$ 49,001
Net Cost	\$ (11,314)	\$ (12,744)	\$ (1,356)	\$ 35,394

Northstar Highlands PRD #7

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 507.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 44,710	\$ 47,441	\$ 50,000	\$ 47,000
Total Rev from Use of Money & Property	\$ 44,710	\$ 47,441	\$ 50,000	\$ 47,000
Charges for Services				
8105 Direct Charges	\$ 940,100	\$ 911,960	\$ 1,197,740	\$ 977,740
Total Charges for Services	\$ 940,100	\$ 911,960	\$ 1,197,740	\$ 977,740
Total Revenue	\$ 984,810	\$ 959,401	\$ 1,247,740	\$ 1,024,740
Expenditures / Appropriations				
Northstar Highlands - PRD #7	25070			
Services and Supplies				
2508 Collection Charges	\$ 13,601	\$ 14,320	\$ 11,978	\$ 14,178
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	15,922	12,049	54,838	54,838
2555 Prof/Spec Svcs - Purchased	218,814	215,438	100,000	100,000
2556 Prof/Spec Svcs - County	2,653	2,611	1,000,000	1,000,000
Total Services and Supplies	\$ 252,067	\$ 245,515	\$ 1,167,937	\$ 1,170,137
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 58,396	\$ 58,396
Total Appropriation for Contingencies	\$	\$	\$ 58,396	\$ 58,396
Total Appropriation 25070	\$ 252,067	\$ 245,515	\$ 1,226,333	\$ 1,228,533
Total Expenditures / Appropriations	\$ 252,067	\$ 245,515	\$ 1,226,333	\$ 1,228,533
Net Cost	\$ (732,743)	\$ (713,886)	\$ (21,407)	\$ 203,793

PRD #8 Sterling Pointe Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 500.00 - 508.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 461	\$ 560	\$ 400	\$ 400
Total Rev from Use of Money & Property	\$ 461	\$ 560	\$ 400	\$ 400
Charges for Services				
8105 Direct Charges	\$ 13,108	\$ 13,357	\$ 13,651	\$ 13,651
Total Charges for Services	\$ 13,108	\$ 13,357	\$ 13,651	\$ 13,651
Total Revenue	\$ 13,569	\$ 13,917	\$ 14,051	\$ 14,051
Expenditures / Appropriations				
Sterling PT - PRD #8	25080			
Services and Supplies				
2508 Collection Charges	\$ 131	\$ 134	\$ 137	\$ 137
2550 Administration	310	316	323	323
2553 CSA Management Fee	396	300	1,365	1,365
2556 Prof/Spec Svcs - County				40,000
Total Services and Supplies	\$ 837	\$ 750	\$ 1,825	\$ 41,825
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 91	\$ 2,091
Total Appropriation for Contingencies	\$	\$	\$ 91	\$ 2,091
Total Appropriation 25080	\$ 837	\$ 750	\$ 1,916	\$ 43,916
Total Expenditures / Appropriations	\$ 837	\$ 750	\$ 1,916	\$ 43,916
Net Cost	\$ (12,732)	\$ (13,167)	\$ (12,135)	\$ 29,865

Regional Waste Water District
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 500.00 - 623.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 859	\$ 286	\$	\$
Total Rev from Use of Money & Property	\$ 859	\$ 286	\$	\$
Intergovernmental Revenue				
7249 Federal Aid Construction	\$ 85,277	\$ (49,843)	\$	\$
8782 Contributions from Oth Govt Agencies	11,594			
Total Intergovernmental Revenue	\$ 96,871	\$ (49,843)	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 11,801	\$	\$	\$
Total Other Financing Sources	\$ 11,801	\$	\$	\$
Total Revenue	\$ 109,531	\$ (49,557)	\$	\$
Expenditures / Appropriations				
Regional Waste Water District	6230			
Services and Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 82,767	\$ 19,229	\$	\$ 9,943
Total Services and Supplies	\$ 82,767	\$ 19,229	\$	\$ 9,943
Total Appropriation 6230	\$ 82,767	\$ 19,229	\$	\$ 9,943
Total Expenditures / Appropriations	\$ 82,767	\$ 19,229	\$	\$ 9,943
Net Cost	\$ (26,764)	\$ 68,786	\$	\$ 9,943

CSA 28 Z01 Dollar Point Light

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 1.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 16,675	\$ 16,654	\$ 12,700	\$ 12,700
6106 Railroad Unitary Property Taxes	8	7		
6107 Unitary & Op Non-Unitary Property Taxes	302	293	225	225
6108 Property Tax Impounds		(2)		
6111 Current Unsecured Property Taxes	409	432	350	350
6132 Delinquent Secured Property Taxes	(50)	(25)		
6140 Delinquent Unsecured Property Taxes	10	8		
6171 Current Supplemental Property Taxes	104	159	500	500
6196 Delinquent Supplemental Property Taxes	1	(3)		
Total Taxes	\$ 17,459	\$ 17,523	\$ 13,775	\$ 13,775
Rev from Use of Money & Property				
6950 Interest	\$ 4,145	\$ 3,803	\$ 4,000	\$ 4,000
6957 R&T Code Section 5151 Interest Refunded		(28)		
Total Rev from Use of Money & Property	\$ 4,145	\$ 3,775	\$ 4,000	\$ 4,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 192	\$ 186	\$	\$
Total Intergovernmental Revenue	\$ 192	\$ 186	\$	\$
Total Revenue	\$ 21,796	\$ 21,484	\$ 17,775	\$ 17,775
Expenditures / Appropriations				
CSA28 Z01 Dollar Pt Light 77010				
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 377	\$ 384	\$ 400	\$ 400
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County				200,000
2965 Utilities	492	221	700	700
Total Services and Supplies	\$ 1,319	\$ 1,055	\$ 1,550	\$ 201,550
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 78	\$ 10,078
Total Appropriation for Contingencies	\$	\$	\$ 78	\$ 10,078
Total Appropriation 77010	\$ 1,319	\$ 1,055	\$ 1,628	\$ 211,628
Total Expenditures / Appropriations	\$ 1,319	\$ 1,055	\$ 1,628	\$ 211,628
Net Cost	\$ (20,477)	\$ (20,429)	\$ (16,147)	\$ 193,853

CSA 28 Z03 Foresthill Lgt

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 3.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 3,862	\$ 3,797	\$ 3,500	\$ 3,500
6106 Railroad Unitary Property Taxes	2	2		
6107 Unitary & Op Non-Unitary Property Taxes	587	570	550	550
6108 Property Tax Impounds		(4)		
6111 Current Unsecured Property Taxes	95	99	100	100
6132 Delinquent Secured Property Taxes	(12)	(6)		
6140 Delinquent Unsecured Property Taxes	2	2		
6171 Current Supplemental Property Taxes	25	36	150	150
6196 Delinquent Supplemental Property Taxes		(1)		
Total Taxes	\$ 4,561	\$ 4,495	\$ 4,300	\$ 4,300
Rev from Use of Money & Property				
6950 Interest	\$ 977	\$ 870	\$ 1,000	\$ 1,000
6957 R&T Code Section 5151 Interest Refunded		(6)		
Total Rev from Use of Money & Property	\$ 977	\$ 864	\$ 1,000	\$ 1,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 45	\$ 43	\$	\$
Total Intergovernmental Revenue	\$ 45	\$ 43	\$	\$
Total Revenue	\$ 5,583	\$ 5,402	\$ 5,300	\$ 5,300
Expenditures / Appropriations				
CSA28 Z03 Foresthill Light 77030				
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 98	\$ 98	\$ 100	\$ 100
2550 Administration	450	450	450	450
2965 Utilities	2,010	1,898	2,400	2,400
Total Services and Supplies	\$ 2,558	\$ 2,446	\$ 2,950	\$ 2,950
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 147	\$ 147
Total Appropriation for Contingencies	\$	\$	\$ 147	\$ 147
Total Appropriation 77030	\$ 2,558	\$ 2,446	\$ 3,097	\$ 3,097
Total Expenditures / Appropriations	\$ 2,558	\$ 2,446	\$ 3,097	\$ 3,097
Net Cost	\$ (3,025)	\$ (2,956)	\$ (2,203)	\$ (2,203)

CSA 28 Z04A1 Lakeshore Lights
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 4.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 2,694	\$ 2,699	\$ 2,500	\$ 2,500
6106 Railroad Unitary Property Taxes	1	1		
6107 Unitary & Op Non-Unitary Property Taxes	65	63	50	50
6111 Current Unsecured Property Taxes	66	70	75	75
6132 Delinquent Secured Property Taxes	(8)	(4)		
6140 Delinquent Unsecured Property Taxes	2	1		
6171 Current Supplemental Property Taxes	17	26	100	100
Total Taxes	\$ 2,837	\$ 2,856	\$ 2,725	\$ 2,725
Rev from Use of Money & Property				
6950 Interest	\$ 580	\$ 519	\$ 600	\$ 600
6957 R&T Code Section 5151 Interest Refunded		(5)		
Total Rev from Use of Money & Property	\$ 580	\$ 514	\$ 600	\$ 600
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 31	\$ 30		
Total Intergovernmental Revenue	\$ 31	\$ 30		
Total Revenue	\$ 3,448	\$ 3,400	\$ 3,325	\$ 3,325
Expenditures / Appropriations				
CSA28 Z04A1 Lakeshore Light	77040			
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 61	\$ 63	\$ 70	\$ 70
2550 Administration	450	450	450	450
2965 Utilities	963	976	1,200	1,200
Total Services and Supplies	\$ 1,474	\$ 1,489	\$ 1,720	\$ 1,720
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation 77040	\$ 1,474	\$ 1,489	\$ 1,792	\$ 1,792
Total Expenditures / Appropriations	\$ 1,474	\$ 1,489	\$ 1,792	\$ 1,792
Net Cost	\$ (1,974)	\$ (1,911)	\$ (1,533)	\$ (1,533)

CSA 28 Z06 Sheridan N/Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 6.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 31,226	\$ 31,352	\$ 31,729	\$ 32,135
6106 Railroad Unitary Property Taxes	81	67		
6107 Unitary & Op Non-Unitary Property Taxes	1,574	1,529	1,535	1,567
6108 Property Tax Impounds		(11)		
6111 Current Unsecured Property Taxes	766	813	800	800
6132 Delinquent Secured Property Taxes	(95)	(46)		
6140 Delinquent Unsecured Property Taxes	18	16		
6171 Current Supplemental Property Taxes	196	299	386	386
6196 Delinquent Supplemental Property Taxes	2	(5)		
Total Taxes	\$ 33,768	\$ 34,014	\$ 34,450	\$ 34,888
Rev from Use of Money & Property				
6950 Interest	\$ 6,772	\$ 6,123	\$ 4,400	\$ 4,400
6957 R&T Code Section 5151 Interest Refunded		(53)		
Total Rev from Use of Money & Property	\$ 6,772	\$ 6,070	\$ 4,400	\$ 4,400
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 360	\$ 351	\$ 350	\$ 350
7326 Federal - Other		2,288		
Total Intergovernmental Revenue	\$ 360	\$ 2,639	\$ 350	\$ 350
Charges for Services				
8105 Direct Charges	\$ 18,565	\$ 18,518	\$ 18,565	\$ 18,471
8208 Park & Recreation Services	3,610	3,280	2,500	2,500
8212 Other General Reimbursement		174		
Total Charges for Services	\$ 22,175	\$ 21,972	\$ 21,065	\$ 20,971
Miscellaneous Revenues				
8771 Subrogation Recovery	\$ 934	\$	\$	\$
Total Miscellaneous Revenues	\$ 934	\$	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$	\$ 5,787	\$	\$
Total Other Financing Sources	\$	\$ 5,787	\$	\$
Total Revenue	\$ 64,009	\$ 70,482	\$ 60,265	\$ 60,609
Expenditures / Appropriations				
CSA28 Z06 Sheridan Fire 67060				
Salaries & Employee Benefits				
1315 Workers Comp Insurance	\$	\$	\$ 189	\$ 189
Total Salaries & Employee Benefits	\$	\$	\$ 189	\$ 189
Services and Supplies				
2050 Communications - Radio	\$ 1,037	\$ 154	\$ 2,000	\$ 2,000
2051 Communications - Telephone	528	491	800	800
2052 Mobile Communication Devices	227	256	450	450

Expenditures / Appropriations

CSA28 Z06 Sheridan Fire 67060

Salaries & Employee Benefits

1315 Workers Comp Insurance

Total Salaries & Employee Benefits

Services and Supplies

2050 Communications - Radio

2051 Communications - Telephone

2052 Mobile Communication Devices

Revenue

Taxes

6100 Current Secured Property Taxes

6106 Railroad Unitary Property Taxes

6107 Unitary & Op Non-Unitary Property Taxes

6108 Property Tax Impounds

6111 Current Unsecured Property Taxes

6132 Delinquent Secured Property Taxes

6140 Delinquent Unsecured Property Taxes

6171 Current Supplemental Property Taxes

6196 Delinquent Supplemental Property Taxes

Total Taxes

Rev from Use of Money & Property

6950 Interest

6957 R&T Code Section 5151 Interest Refunded

Total Rev from Use of Money & Property

Intergovernmental Revenue

7205 Homeowners Property Tax Relief

7326 Federal - Other

Total Intergovernmental Revenue

Charges for Services

8105 Direct Charges

8208 Park & Recreation Services

8212 Other General Reimbursement

Total Charges for Services

Miscellaneous Revenues

8771 Subrogation Recovery

Total Miscellaneous Revenues

Other Financing Sources

8750 Proceeds from Sale of Capital Assets

Total Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA28 Z06 Sheridan Fire 67060

Salaries & Employee Benefits

1315 Workers Comp Insurance

Total Salaries & Employee Benefits

Services and Supplies

2050 Communications - Radio

2051 Communications - Telephone

2052 Mobile Communication Devices

CSA 28 Z06 Sheridan N/Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 6.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2086 Refuse Disposal	360	386	500	500
2130 Insurance	218	295	429	429
2140 Gen Liability Ins			17	17
2273 Parts	415	1,336	1,500	1,500
2290 Maintenance - Equipment	150	98	5,000	74,348
2404 Maintenance Services	863	1,738	1,782	1,782
2405 Materials - Bldgs & Impr	5	10		
2422 Medical, Dental & Lab Supp			100	100
2517 SB2557 Property Tax Admin Costs	729	746	746	746
2523 Office Supplies & Exp		124	250	250
2524 Postage			200	200
2534 Operating Materials	636	1,134	6,490	6,490
2550 Administration	2,198	2,884	2,291	2,729
2555 Prof/Spec Svcs - Purchased		1,980		
2556 Prof/Spec Svcs - County		1,378	300	300
2770 Fuels & Lubricants	2,237	620	1,500	1,500
2838 Special Dept Expense-1099 Reportable	132	64		
2840 Special Dept Expense	66			
2844 Training		18		
2853 Safety Clothing - Other Agency	38	2,944	5,000	5,000
2965 Utilities	709	832	1,000	1,000
Total Services and Supplies	\$ 10,548	\$ 17,488	\$ 30,355	\$ 100,141
Total Appropriation 67060	\$ 10,548	\$ 17,488	\$ 30,544	\$ 100,330
CSA28 Z06 Sheridan Rec Park 70060				
Services and Supplies				
2086 Refuse Disposal	\$ 3,842	\$ 3,842	\$ 3,725	\$ 3,725
2140 Gen Liability Ins			44	44
2273 Parts	23			
2404 Maintenance Services	2,629	910		
2405 Materials - Bldgs & Impr	363	1,899	1,000	1,000
2508 Collection Charges	186	186	186	186
2550 Administration	900	900	900	900
2555 Prof/Spec Svcs - Purchased	128	110	800	800
2556 Prof/Spec Svcs - County	12,734	11,551	13,735	13,735
2710 Rents & Leases - Equipment	662	2,541	600	600
2840 Special Dept Expense		12	250	250
2965 Utilities	1,520	1,479	1,825	1,825
Total Services and Supplies	\$ 22,987	\$ 23,430	\$ 23,065	\$ 23,065
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$	\$	25,000
Total Other Financing Uses	\$	\$	\$	25,000

CSA 28 Z06 Sheridan N/Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 6.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation 70060	\$ 22,987	\$ 23,430	\$ 23,565	\$ 48,565
Total Expenditures / Appropriations	\$ 33,535	\$ 40,918	\$ 54,109	\$ 148,895
Net Cost	\$ (30,474)	\$ (29,564)	\$ (6,156)	\$ 88,286

CSA 28 Z09 Dutch Flat Rec

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 9.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 21,855	\$ 22,071	\$ 17,000	\$ 17,000
6106 Railroad Unitary Property Taxes	132	109		
6107 Unitary & Op Non-Unitary Property Taxes	2,824	2,743	2,400	2,400
6108 Property Tax Impounds		(20)		
6111 Current Unsecured Property Taxes	536	573	550	550
6132 Delinquent Secured Property Taxes	(66)	(32)		
6140 Delinquent Unsecured Property Taxes	13	11		
6160 Timber Tax	5	4		
6171 Current Supplemental Property Taxes	137	210	1,300	1,300
6196 Delinquent Supplemental Property Taxes	1	(3)		
Total Taxes	\$ 25,437	\$ 25,666	\$ 21,250	\$ 21,250
Rev from Use of Money & Property				
6950 Interest	\$ 445	\$ 473	\$ 200	\$ 200
6957 R&T Code Section 5151 Interest Refunded		(37)		
Total Rev from Use of Money & Property	\$ 445	\$ 436	\$ 200	\$ 200
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 252	\$ 247	\$ 210	\$ 210
Total Intergovernmental Revenue	\$ 252	\$ 247	\$ 210	\$ 210
Charges for Services				
8105 Direct Charges	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875
Total Charges for Services	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875
Total Revenue	\$ 46,979	\$ 47,248	\$ 42,559	\$ 42,535
Expenditures / Appropriations				
CSA28 Z09 Dutch Flat Recreation 69090				
Salaries & Employee Benefits				
1003 Extra Help	\$ 17,090	\$ 14,805	\$ 17,840	\$ 17,840
1301 F.I.C.A.	1,307	1,133	1,385	1,385
1310 Employee Group Ins	72	54		
1315 Workers Comp Insurance	1,245	726	896	896
Total Salaries & Employee Benefits	\$ 19,714	\$ 16,718	\$ 20,121	\$ 20,121
Services and Supplies				
2051 Communications - Telephone	\$ 311	\$ 324	\$ 320	\$ 320
2085 Household Expense		82		
2086 Refuse Disposal	1,828	1,564	2,000	2,000
2140 Gen Liability Ins			34	34
2404 Maintenance Services		808		
2405 Materials - Bldgs & Impr	4,500	4,914	4,000	4,000
2508 Collection Charges	209	209	209	209
2517 SB2557 Property Tax Admin Costs	548	562	458	458

Revenue

Taxes

6100 Current Secured Property Taxes	\$ 21,855	\$ 22,071	\$ 17,000	\$ 17,000
6106 Railroad Unitary Property Taxes	132	109		
6107 Unitary & Op Non-Unitary Property Taxes	2,824	2,743	2,400	2,400
6108 Property Tax Impounds		(20)		
6111 Current Unsecured Property Taxes	536	573	550	550
6132 Delinquent Secured Property Taxes	(66)	(32)		
6140 Delinquent Unsecured Property Taxes	13	11		
6160 Timber Tax	5	4		
6171 Current Supplemental Property Taxes	137	210	1,300	1,300
6196 Delinquent Supplemental Property Taxes	1	(3)		

Total Taxes	\$ 25,437	\$ 25,666	\$ 21,250	\$ 21,250
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Rev from Use of Money & Property

6950 Interest	\$ 445	\$ 473	\$ 200	\$ 200
6957 R&T Code Section 5151 Interest Refunded		(37)		
Total Rev from Use of Money & Property	\$ 445	\$ 436	\$ 200	\$ 200

Intergovernmental Revenue

7205 Homeowners Property Tax Relief	\$ 252	\$ 247	\$ 210	\$ 210
Total Intergovernmental Revenue	\$ 252	\$ 247	\$ 210	\$ 210

Charges for Services

8105 Direct Charges	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875
Total Charges for Services	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875

Total Revenue	\$ 46,979	\$ 47,248	\$ 42,559	\$ 42,535
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Expenditures / Appropriations

CSA28 Z09 Dutch Flat Recreation 69090

Salaries & Employee Benefits

1003 Extra Help	\$ 17,090	\$ 14,805	\$ 17,840	\$ 17,840
1301 F.I.C.A.	1,307	1,133	1,385	1,385
1310 Employee Group Ins	72	54		
1315 Workers Comp Insurance	1,245	726	896	896
Total Salaries & Employee Benefits	\$ 19,714	\$ 16,718	\$ 20,121	\$ 20,121

Services and Supplies

2051 Communications - Telephone	\$ 311	\$ 324	\$ 320	\$ 320
2085 Household Expense		82		
2086 Refuse Disposal	1,828	1,564	2,000	2,000
2140 Gen Liability Ins			34	34
2404 Maintenance Services		808		
2405 Materials - Bldgs & Impr	4,500	4,914	4,000	4,000
2508 Collection Charges	209	209	209	209
2517 SB2557 Property Tax Admin Costs	548	562	458	458

1	2	3	4	5
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Revenue				
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Taxes

6100 Current Secured Property Taxes	\$ 21,855	\$ 22,071	\$ 17,000	\$ 17,000
6106 Railroad Unitary Property Taxes	132	109		
6107 Unitary & Op Non-Unitary Property Taxes	2,824	2,743	2,400	2,400
6108 Property Tax Impounds		(20)		
6111 Current Unsecured Property Taxes	536	573	550	550
6132 Delinquent Secured Property Taxes	(66)	(32)		
6140 Delinquent Unsecured Property Taxes	13	11		
6160 Timber Tax	5	4		
6171 Current Supplemental Property Taxes	137	210	1,300	1,300
6196 Delinquent Supplemental Property Taxes	1	(3)		

Total Taxes	\$ 25,437	\$ 25,666	\$ 21,250	\$ 21,250
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Rev from Use of Money & Property

6950 Interest	\$ 445	\$ 473	\$ 200	\$ 200
6957 R&T Code Section 5151 Interest Refunded		(37)		
Total Rev from Use of Money & Property	\$ 445	\$ 436	\$ 200	\$ 200

Intergovernmental Revenue

7205 Homeowners Property Tax Relief	\$ 252	\$ 247	\$ 210	\$ 210
Total Intergovernmental Revenue	\$ 252	\$ 247	\$ 210	\$ 210

Charges for Services

8105 Direct Charges	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875
Total Charges for Services	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875

Total Revenue	\$ 46,979	\$ 47,248	\$ 42,559	\$ 42,535
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Expenditures / Appropriations

CSA28 Z09 Dutch Flat Recreation 69090

Salaries & Employee Benefits

1003 Extra Help	\$ 17,090	\$ 14,805	\$ 17,840	\$ 17,840
1301 F.I.C.A.	1,307	1,133	1,385	1,385
1310 Employee Group Ins	72	54		
1315 Workers Comp Insurance	1,245	726	896	896
Total Salaries & Employee Benefits	\$ 19,714	\$ 16,718	\$ 20,121	\$ 20,121

Services and Supplies

2051 Communications - Telephone	\$ 311	\$ 324	\$ 320	\$ 320
2085 Household Expense		82		
2086 Refuse Disposal	1,828	1,564	2,000	2,000
2140 Gen Liability Ins			34	34
2404 Maintenance Services		808		
2405 Materials - Bldgs & Impr	4,500	4,914	4,000	4,000
2508 Collection Charges	209	209	209	209
2517 SB2557 Property Tax Admin Costs	548	562	458	458

1	2	3	4	5
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Revenue				
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Taxes

6100 Current Secured Property Taxes	\$ 21,855	\$ 22,071	\$ 17,000	\$ 17,000
6106 Railroad Unitary Property Taxes	132	109		
6107 Unitary & Op Non-Unitary Property Taxes	2,824	2,743	2,400	2,400
6108 Property Tax Impounds		(20)		
6111 Current Unsecured Property Taxes	536	573	550	550
6132 Delinquent Secured Property Taxes	(66)	(32)		
6140 Delinquent Unsecured Property Taxes	13	11		
6160 Timber Tax	5	4		
6171 Current Supplemental Property Taxes	137	210	1,300	1,300
6196 Delinquent Supplemental Property Taxes	1	(3)		

Total Taxes	\$ 25,437	\$ 25,666	\$ 21,250	\$ 21,250
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Rev from Use of Money & Property

6950 Interest	\$ 445	\$ 473	\$ 200	\$ 200
6957 R&T Code Section 5151 Interest Refunded		(37)		
Total Rev from Use of Money & Property	\$ 445	\$ 436	\$ 200	\$ 200

Intergovernmental Revenue

7205 Homeowners Property Tax Relief	\$ 252	\$ 247	\$ 210	\$ 210
Total Intergovernmental Revenue	\$ 252	\$ 247	\$ 210	\$ 210

Charges for Services

8105 Direct Charges	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875
Total Charges for Services	\$ 20,845	\$ 20,899	\$ 20,899	\$ 20,875

Total Revenue	\$ 46,979	\$ 47,248	\$ 42,559	\$ 42,535
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Expenditures / Appropriations

CSA28 Z09 Dutch Flat Recreation 69090

Salaries & Employee Benefits

1003 Extra Help	\$ 17,090	\$ 14,805	\$ 17,840	\$ 17,840
1301 F.I.C.A.	1,307	1,133	1,385	1,385
1310 Employee Group Ins	72	54		
1315 Workers Comp Insurance	1,245	726	896	896
Total Salaries & Employee Benefits	\$ 19,714	\$ 16,718	\$ 20,121	\$ 20,121

Services and Supplies

2051 Communications - Telephone	\$ 311	\$ 324	\$ 320	\$ 320
2085 Household Expense		82		
2086 Refuse Disposal	1,828	1,564	2,000	2,000
2140 Gen Liability Ins			34	34
2404 Maintenance Services		808		
2405 Materials - Bldgs & Impr	4,500	4,914	4,000	4,000
2508 Collection Charges	209	209	209	209
2517 SB2557 Property Tax Admin Costs	548	562	458	458

1	2	3	4	5
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Revenue				
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Taxes

6100 Current Secured Property Taxes	\$ 21,855	\$ 22,071	\$ 17,000	\$ 17,000
6106 Railroad Unitary Property Taxes	132	109		
6107 Unitary & Op Non-Unitary Property Taxes	2,824	2,743	2,400	2,400
6108 Property Tax Impounds		(20)		
6111 Current Unsecured Property Taxes	536	573	550	550
6132 Delinquent Secured Property Taxes	(66)	(32)		
6140 Delinquent Unsecured Property Taxes	13	11		
6160 Timber Tax	5	4		
6171 Current Supplemental Property Taxes	137	210	1,300	1,300
6196 Delinquent Supplemental Property Taxes	1	(3)		

Total Taxes	\$ 25,437	\$ 25,666	\$ 21,250	\$ 21,250
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Rev from Use of Money & Property

6950 Interest	\$ 445	\$ 473	\$ 200	\$ 200
6957 R&T Code Section 5151 Interest				

CSA 28 Z09 Dutch Flat Rec

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 9.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2549 Construction Projects	(50)			
2550 Administration	650	650	650	650
2555 Prof/Spec Svcs - Purchased	91	535	200	200
2556 Prof/Spec Svcs - County	6,026	6,090	6,575	6,575
2838 Special Dept Expense-1099 Reportable		107		
2840 Special Dept Expense	715	672		
2965 Utilities	5,775	4,857	5,992	5,992
Total Services and Supplies	\$ 20,603	\$ 21,374	\$ 20,438	\$ 20,438
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$	\$	29,153
Total Other Financing Uses	\$	\$	\$	29,153
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	2,000	2,000
Total Appropriation for Contingencies	\$	\$	\$ 2,000	\$ 2,000
Total Appropriation 69090	\$ 40,317	\$ 38,092	\$ 42,559	\$ 71,712
Total Expenditures / Appropriations	\$ 40,317	\$ 38,092	\$ 42,559	\$ 71,712
Net Cost	\$ (6,662)	\$ (9,156)	\$	\$ 29,177

CSA 28 Z10 Quail Lake

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 10.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 440	\$ 402	\$ 500	\$ 400
Total Rev from Use of Money & Property	\$ 440	\$ 402	\$ 500	\$ 400
Charges for Services				
8105 Direct Charges	\$ 2,064	\$ 2,064	\$ 2,064	\$ 2,064
Total Charges for Services	\$ 2,064	\$ 2,064	\$ 2,064	\$ 2,064
Total Revenue	\$ 2,504	\$ 2,466	\$ 2,564	\$ 2,464
Expenditures / Appropriations				
CSA28 Z10 Quail Lake Road 50100				
Services and Supplies				
2508 Collection Charges	\$ 21	\$ 21	\$ 21	\$ 21
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 321	\$ 321	\$ 321	\$ 321
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation 50100	\$ 321	\$ 321	\$ 337	\$ 337
Total Expenditures / Appropriations	\$ 321	\$ 321	\$ 337	\$ 337
Net Cost	\$ (2,183)	\$ (2,145)	\$ (2,227)	\$ (2,127)

CSA 28 Z11 Sabre City Rec-Lnscp
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 11.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 766	\$ 732	\$ 829	\$ 829
6107 Unitary & Op Non-Unitary Property Taxes	27	26	25	25
6111 Current Unsecured Property Taxes	19	19	40	40
6132 Delinquent Secured Property Taxes	(2)	(1)		
6171 Current Supplemental Property Taxes	5	7		
Total Taxes	\$ 815	\$ 783	\$ 894	\$ 894
Rev from Use of Money & Property				
6950 Interest	\$ 423	\$ 412	\$ 500	\$ 500
6957 R&T Code Section 5151 Interest Refunded		(1)		
Total Rev from Use of Money & Property	\$ 423	\$ 411	\$ 500	\$ 500
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 9	\$ 8	\$ 10	\$ 10
Total Intergovernmental Revenue	\$ 9	\$ 8	\$ 10	\$ 10
Charges for Services				
8105 Direct Charges	\$ 16,640	\$ 16,560	\$ 16,640	\$ 16,640
Total Charges for Services	\$ 16,640	\$ 16,560	\$ 16,640	\$ 16,640
Donations				
8755 Donation	\$ 1,200	\$	\$	\$
Total Donations	\$ 1,200	\$	\$	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 456	\$ 360	\$	\$
Total Miscellaneous Revenues	\$ 456	\$ 360	\$	\$
Total Revenue	\$ 19,543	\$ 18,122	\$ 18,044	\$ 18,044
Expenditures / Appropriations				
CSA28 Z11 Sabre City Rec Ldsp	60110			
Services and Supplies				
2086 Refuse Disposal	\$ 270	\$	\$ 400	\$ 400
2130 Insurance			750	750
2140 Gen Liability Ins			15	15
2404 Maintenance Services	385			
2405 Materials - Bldgs & Impr	263	5	250	250
2508 Collection Charges	166	166	166	166
2517 SB2557 Property Tax Admin Costs	18	17	15	15
2549 Construction Projects	66	50		
2550 Administration	400	400	400	400
2555 Prof/Spec Svcs - Purchased	522	55		
2556 Prof/Spec Svcs - County	11,736	11,262	10,445	10,445
2744 Small Tools & Instruments	54			
2862 Landfill Dump Fee		6		

CSA 28 Z11 Sabre City Rec-Lnscp

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 11.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2965 Utilities	4,051	4,140	5,500	5,500
Total Services and Supplies	\$ 17,931	\$ 16,101	\$ 17,941	\$ 17,941
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$	\$ 15,000	\$ 15,000
Total Other Financing Uses	\$	\$	\$ 15,000	\$ 15,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 103	\$ 103
Total Appropriation for Contingencies	\$	\$	\$ 103	\$ 103
Total Appropriation 60110	\$ 17,931	\$ 16,101	\$ 33,044	\$ 33,044
Total Expenditures / Appropriations	\$ 17,931	\$ 16,101	\$ 33,044	\$ 33,044
Net Cost	\$ (1,612)	\$ (2,021)	\$ 15,000	\$ 15,000

CSA 28 Z15 Golden Oaks Road

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 15.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 9,022	\$ 9,180	\$ 8,000	\$ 8,000
6106 Railroad Unitary Property Taxes	5	4		
6107 Unitary & Op Non-Unitary Property Taxes	269	261	210	210
6108 Property Tax Impounds		(2)		
6111 Current Unsecured Property Taxes	221	238	250	250
6132 Delinquent Secured Property Taxes	(27)	(13)		
6140 Delinquent Unsecured Property Taxes	5	5		
6171 Current Supplemental Property Taxes	56	87	400	400
6196 Delinquent Supplemental Property Taxes		(1)		
Total Taxes	\$ 9,551	\$ 9,759	\$ 8,860	\$ 8,860
Rev from Use of Money & Property				
6950 Interest	\$ 2,906	\$ 2,632	\$ 3,000	\$ 3,000
6957 R&T Code Section 5151 Interest Refunded		(16)		
Total Rev from Use of Money & Property	\$ 2,906	\$ 2,616	\$ 3,000	\$ 3,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 104	\$ 103	\$ 50	\$ 50
Total Intergovernmental Revenue	\$ 104	\$ 103	\$ 50	\$ 50
Total Revenue	\$ 12,561	\$ 12,478	\$ 11,910	\$ 11,910
Expenditures / Appropriations				
CSA28 Z15 Golden Oaks Road 50150				
Services and Supplies				
2517 SB2557 Property Tax Admin Costs	\$ 206	\$ 214	\$ 180	\$ 180
2550 Administration	450	450	450	450
2965 Utilities	137	70	275	275
Total Services and Supplies	\$ 793	\$ 734	\$ 905	\$ 905
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 48	\$ 48
Total Appropriation for Contingencies	\$	\$	\$ 48	\$ 48
Total Appropriation 50150	\$ 793	\$ 734	\$ 953	\$ 953
Total Expenditures / Appropriations	\$ 793	\$ 734	\$ 953	\$ 953
Net Cost	\$ (11,768)	\$ (11,744)	\$ (10,957)	\$ (10,957)

CSA 28 Z19 Ponderosa Pal Rd

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 19.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,163	\$ 332	\$ 1,000	\$ 200
Total Rev from Use of Money & Property	\$ 1,163	\$ 332	\$ 1,000	\$ 200
Charges for Services				
8105 Direct Charges	\$ 24,156	\$ 24,156	\$ 24,156	\$ 24,156
Total Charges for Services	\$ 24,156	\$ 24,156	\$ 24,156	\$ 24,156
Total Revenue	\$ 25,319	\$ 24,488	\$ 25,156	\$ 24,356
Expenditures / Appropriations				
CSA28 Z19 Ponderosa Palisades Rd 50190				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 31	\$ 31
2508 Collection Charges	242	242	242	242
2550 Administration	600	600	600	600
2556 Prof/Spec Svcs - County	19,189	83,000	30,000	30,000
Total Services and Supplies	\$ 20,031	\$ 83,842	\$ 30,873	\$ 30,873
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,544	\$ 1,544
Total Appropriation for Contingencies	\$	\$	\$ 1,544	\$ 1,544
Total Appropriation 50190	\$ 20,031	\$ 83,842	\$ 32,417	\$ 32,417
Total Expenditures / Appropriations	\$ 20,031	\$ 83,842	\$ 32,417	\$ 32,417
Net Cost	\$ (5,288)	\$ 59,354	\$ 7,261	\$ 8,061

CSA 28 Z22 Dry Creek Watershed

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 22.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 53,588	\$ 49,733	\$ 60,000	\$ 50,000
Total Rev from Use of Money & Property	\$ 53,588	\$ 49,733	\$ 60,000	\$ 50,000
Charges for Services				
8105 Direct Charges	\$ 330,153	\$ 332,142	\$ 332,142	\$ 336,118
Total Charges for Services	\$ 330,153	\$ 332,142	\$ 332,142	\$ 336,118
Total Revenue	\$ 383,741	\$ 381,875	\$ 392,142	\$ 386,118
Expenditures / Appropriations				
CSA28 Z22 Dry Creek Flood	68220			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 89	\$ 89
2508 Collection Charges	3,302	3,321	3,322	3,362
2550 Administration	1,300	1,300	1,300	1,300
2555 Prof/Spec Svcs - Purchased	45,394	484,820	1,658,602	1,658,602
2556 Prof/Spec Svcs - County	6,793	10,763	10,000	15,000
Total Services and Supplies	\$ 56,789	\$ 500,204	\$ 1,673,313	\$ 1,678,353
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 75,740	\$ 83,917
Total Appropriation for Contingencies	\$	\$	\$ 75,740	\$ 83,917
Total Appropriation 68220	\$ 56,789	\$ 500,204	\$ 1,749,053	\$ 1,762,270
Total Expenditures / Appropriations	\$ 56,789	\$ 500,204	\$ 1,749,053	\$ 1,762,270
Net Cost	\$ (326,952)	\$ 118,329	\$ 1,356,911	\$ 1,376,152

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 68220

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z22 Dry Creek Flood

68220

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

CSA 28 Z31 Lake Oak Estates Rds

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 31.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,469	\$ 2,186	\$ 2,500	\$ 2,200
Total Rev from Use of Money & Property	\$ 2,469	\$ 2,186	\$ 2,500	\$ 2,200
Charges for Services				
8105 Direct Charges	\$ 4,015	\$ 4,015	\$ 4,015	\$ 4,015
Total Charges for Services	\$ 4,015	\$ 4,015	\$ 4,015	\$ 4,015
Total Revenue	\$ 6,484	\$ 6,201	\$ 6,515	\$ 6,215
Expenditures / Appropriations				
CSA28 Z31 Lake Oake Estates Rds 50310				
Services and Supplies				
2508 Collection Charges	\$ 40	\$ 40	\$ 41	\$ 41
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 340	\$ 340	\$ 341	\$ 341
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 50310	\$ 340	\$ 340	\$ 361	\$ 361
Total Expenditures / Appropriations	\$ 340	\$ 340	\$ 361	\$ 361
Net Cost	\$ (6,144)	\$ (5,861)	\$ (6,154)	\$ (5,854)

CSA 28 Z32 Bell Meadows

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 32.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 170	\$ 207	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 170	\$ 207	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 6,665	\$ 6,665	\$ 6,665	\$ 6,665
Total Charges for Services	\$ 6,665	\$ 6,665	\$ 6,665	\$ 6,665
Total Revenue	\$ 6,835	\$ 6,872	\$ 6,865	\$ 6,865
Expenditures / Appropriations				
CSA28 Z32 Bell Meadows Road 50320				
Services and Supplies				
2508 Collection Charges	\$ 67	\$ 67	\$ 67	\$ 67
2550 Administration	300	300	300	300
2965 Utilities	1,495	1,461	1,800	1,800
Total Services and Supplies	\$ 1,862	\$ 1,828	\$ 2,167	\$ 2,167
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 236	\$ 108
Total Appropriation for Contingencies	\$	\$	\$ 236	\$ 108
Total Appropriation 50320	\$ 1,862	\$ 1,828	\$ 2,403	\$ 2,275
Total Expenditures / Appropriations	\$ 1,862	\$ 1,828	\$ 2,403	\$ 2,275
Net Cost	\$ (4,973)	\$ (5,044)	\$ (4,462)	\$ (4,590)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z32 Bell Meadows Road

50320

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50320

Total Expenditures / Appropriations

Net Cost

CSA 28 Z34 Spring Meadows

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 34.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,857	\$ 2,414	\$ 5,000	\$ 5,000
Total Rev from Use of Money & Property	\$ 3,857	\$ 2,414	\$ 5,000	\$ 5,000
Charges for Services				
8105 Direct Charges	\$ 16,796	\$ 16,796	\$ 16,796	\$ 16,796
Total Charges for Services	\$ 16,796	\$ 16,796	\$ 16,796	\$ 16,796
Total Revenue	\$ 20,653	\$ 19,210	\$ 21,796	\$ 21,796
Expenditures / Appropriations				
CSA28 Z34 Spring Meadows Road 50340				
Services and Supplies				
2508 Collection Charges	\$ 72	\$ 72	\$ 74	\$ 74
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		108,599		
2965 Utilities	1,221	1,188	1,300	1,300
Total Services and Supplies	\$ 1,593	\$ 110,159	\$ 1,674	\$ 1,674
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 84	\$ 84
Total Appropriation for Contingencies	\$	\$	\$ 84	\$ 84
Total Appropriation 50340	\$ 1,593	\$ 110,159	\$ 1,758	\$ 1,758
CSA28 Z34 Spring Meadows Pks 70340				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 9	\$ 9
2273 Parts	3			
2405 Materials - Bldgs & Impr			100	100
2508 Collection Charges	96	96	96	96
2549 Construction Projects				3,500
2550 Administration	1,250	1,250	1,250	1,250
2555 Prof/Spec Svcs - Purchased	52	716	55	55
2556 Prof/Spec Svcs - County	7,103	6,739	8,150	8,150
2965 Utilities	1,503	1,876	2,150	2,150
Total Services and Supplies	\$ 10,007	\$ 10,677	\$ 11,810	\$ 15,310
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 766	\$ 766
Total Appropriation for Contingencies	\$	\$	\$ 766	\$ 766
Total Appropriation 70340	\$ 10,007	\$ 10,677	\$ 12,576	\$ 16,076
Total Expenditures / Appropriations	\$ 11,600	\$ 120,836	\$ 14,334	\$ 17,834
Net Cost	\$ (9,053)	\$ 101,626	\$ (7,462)	\$ (3,962)

Special Districts

450

FY2013-14 Final Budget

CSA 28 Z35 Woodbridge

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 35.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 6,131	\$ 3,716	\$ 5,000	\$ 3,500
Total Rev from Use of Money & Property	\$ 6,131	\$ 3,716	\$ 5,000	\$ 3,500
Charges for Services				
8105 Direct Charges	\$ 13,312	\$ 13,312	\$ 13,312	\$ 13,312
Total Charges for Services	\$ 13,312	\$ 13,312	\$ 13,312	\$ 13,312
Total Revenue	\$ 19,443	\$ 17,028	\$ 18,312	\$ 16,812
Expenditures / Appropriations				
CSA28 Z35 Woodbridge Road 50350				
Services and Supplies				
2508 Collection Charges	\$ 104	\$ 104	\$ 104	\$ 104
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		188,429		
Total Services and Supplies	\$ 404	\$ 188,833	\$ 404	\$ 404
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 50350	\$ 404	\$ 188,833	\$ 424	\$ 424
CSA28 Z35 Woodbridge Lights 77350				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 18	\$ 18
2508 Collection Charges	29	29	30	30
2550 Administration	450	450	450	450
2555 Prof/Spec Svcs - Purchased	10,104	1,959	7,000	16,000
2965 Utilities	733	748	800	800
Total Services and Supplies	\$ 11,316	\$ 3,186	\$ 8,298	\$ 17,298
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 414	\$ 864
Total Appropriation for Contingencies	\$	\$	\$ 414	\$ 864
Total Appropriation 77350	\$ 11,316	\$ 3,186	\$ 8,712	\$ 18,162
Total Expenditures / Appropriations	\$ 11,720	\$ 192,019	\$ 9,136	\$ 18,586
Net Cost	\$ (7,723)	\$ 174,991	\$ (9,176)	\$ 1,774

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z35 Woodbridge Road

50350

Services and Supplies

2508 Collection Charges

2550 Administration

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50350

CSA28 Z35 Woodbridge Lights

77350

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2555 Prof/Spec Svcs - Purchased

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 77350

Total Expenditures / Appropriations

Net Cost

CSA 28 Z39 Placer Industrial Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 39.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,213	\$ 989	\$ 1,200	\$ 1,000
Total Rev from Use of Money & Property	\$ 1,213	\$ 989	\$ 1,200	\$ 1,000
Charges for Services				
8105 Direct Charges	\$ 4,738	\$ 4,827	\$ 4,933	\$ 4,933
Total Charges for Services	\$ 4,738	\$ 4,827	\$ 4,933	\$ 4,933
Total Revenue	\$ 5,951	\$ 5,816	\$ 6,133	\$ 5,933
Expenditures / Appropriations				
CSA28 Z39 Placer Ind Park Rd 50390				
Services and Supplies				
2508 Collection Charges	\$ 47	\$ 48	\$ 50	\$ 50
2550 Administration	343	350	358	358
2553 CSA Management Fee	143	108	493	493
2556 Prof/Spec Svcs - County		12,680		
Total Services and Supplies	\$ 533	\$ 13,186	\$ 901	\$ 901
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 44	\$ 44
Total Appropriation for Contingencies	\$	\$	\$ 44	\$ 44
Total Appropriation 50390	\$ 533	\$ 13,186	\$ 945	\$ 945
Total Expenditures / Appropriations	\$ 533	\$ 13,186	\$ 945	\$ 945
Net Cost	\$ (5,418)	\$ 7,370	\$ (5,188)	\$ (4,988)

CSA 28 Z40 Robin Court

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 40.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 298	\$ 247	\$ 300	\$ 250
Total Rev from Use of Money & Property	\$ 298	\$ 247	\$ 300	\$ 250
Charges for Services				
8105 Direct Charges	\$ 2,465	\$ 2,512	\$ 2,567	\$ 2,567
Total Charges for Services	\$ 2,465	\$ 2,512	\$ 2,567	\$ 2,567
Total Revenue	\$ 2,763	\$ 2,759	\$ 2,867	\$ 2,817
Expenditures / Appropriations				
CSA28 Z40 Robin Court	50400			
Services and Supplies				
2508 Collection Charges	\$ 25	\$ 25	\$ 26	\$ 26
2550 Administration	286	291	297	297
2553 CSA Management Fee	74	56	256	256
2556 Prof/Spec Svcs - County		3,666		
2965 Utilities	277	280	400	400
Total Services and Supplies	\$ 662	\$ 4,318	\$ 979	\$ 979
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 48	\$ 48
Total Appropriation for Contingencies	\$	\$	\$ 48	\$ 48
Total Appropriation 50400	\$ 662	\$ 4,318	\$ 1,027	\$ 1,027
Total Expenditures / Appropriations	\$ 662	\$ 4,318	\$ 1,027	\$ 1,027
Net Cost	\$ (2,101)	\$ 1,559	\$ (1,840)	\$ (1,790)

CSA 28 Z41 Meadow Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 41.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 646	\$ 580	\$ 700	\$ 600
Total Rev from Use of Money & Property	\$ 646	\$ 580	\$ 700	\$ 600
Charges for Services				
8105 Direct Charges	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Total Charges for Services	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Total Revenue	\$ 3,346	\$ 3,280	\$ 3,400	\$ 3,300
Expenditures / Appropriations				
CSA28 Z41 Medo Ck Road	50410			
Services and Supplies				
2508 Collection Charges	\$ 27	\$ 27	\$ 27	\$ 27
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			800	800
2965 Utilities	547	560		
Total Services and Supplies	\$ 1,024	\$ 1,037	\$ 1,277	\$ 1,277
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation 50410	\$ 1,024	\$ 1,037	\$ 1,342	\$ 1,342
Total Expenditures / Appropriations	\$ 1,024	\$ 1,037	\$ 1,342	\$ 1,342
Net Cost	\$ (2,322)	\$ (2,243)	\$ (2,058)	\$ (1,958)

CSA 28 Z42 PI Ctr Exec

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 42.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,248	\$ 1,148	\$ 1,300	\$ 1,100
Total Rev from Use of Money & Property	\$ 1,248	\$ 1,148	\$ 1,300	\$ 1,100
Charges for Services				
8105 Direct Charges	\$ 7,215	\$ 7,215	\$ 7,215	\$ 7,215
Total Charges for Services	\$ 7,215	\$ 7,215	\$ 7,215	\$ 7,215
Total Revenue	\$ 8,463	\$ 8,363	\$ 8,515	\$ 8,315
Expenditures / Appropriations				
CSA28 Z42 Placer Center Exec Road 50420				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 48	\$ 48
2508 Collection Charges	56	56	56	56
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 356	\$ 356	\$ 404	\$ 404
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation 50420	\$ 356	\$ 356	\$ 444	\$ 444
CSA28 Z42 Placer Exec Lights 77420				
Services and Supplies				
2508 Collection Charges	\$ 16	\$ 16	\$ 17	\$ 17
2550 Administration	450	450	450	450
2965 Utilities	987	987	1,200	1,200
Total Services and Supplies	\$ 1,453	\$ 1,453	\$ 1,667	\$ 1,667
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 83	\$ 83
Total Appropriation for Contingencies	\$	\$	\$ 83	\$ 83
Total Appropriation 77420	\$ 1,453	\$ 1,453	\$ 1,750	\$ 1,750
Total Expenditures / Appropriations	\$ 1,809	\$ 1,809	\$ 2,194	\$ 2,194
Net Cost	\$ (6,654)	\$ (6,554)	\$ (6,321)	\$ (6,121)

CSA 28 Z43 Belle Vista

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 43.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 171	\$ 152	\$ 200	\$ 150
Total Rev from Use of Money & Property	\$ 171	\$ 152	\$ 200	\$ 150
Charges for Services				
8105 Direct Charges	\$ 666	\$ 666	\$ 666	\$ 666
Total Charges for Services	\$ 666	\$ 666	\$ 666	\$ 666
Total Revenue	\$ 837	\$ 818	\$ 866	\$ 816
Expenditures / Appropriations				
CSA28 Z43 Belle Vista Road 50430				
Services and Supplies				
2508 Collection Charges	\$ 7	\$ 7	\$ 7	\$ 7
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 307	\$ 307	\$ 307	\$ 307
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation 50430	\$ 307	\$ 307	\$ 323	\$ 323
Total Expenditures / Appropriations	\$ 307	\$ 307	\$ 323	\$ 323
Net Cost	\$ (530)	\$ (511)	\$ (543)	\$ (493)

CSA 28 Z44 Natr WD N/Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 44.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 925	\$ 842	\$ 900	\$ 800
Total Rev from Use of Money & Property	\$ 925	\$ 842	\$ 900	\$ 800
Charges for Services				
8105 Direct Charges	\$ 3,916	\$ 3,916	\$ 3,915	\$ 3,915
Total Charges for Services	\$ 3,916	\$ 3,916	\$ 3,915	\$ 3,915
Total Revenue	\$ 4,841	\$ 4,758	\$ 4,815	\$ 4,715
Expenditures / Appropriations				
CSA28 Z44 Naturewood Road 50440				
Services and Supplies				
2508 Collection Charges	\$ 39	\$ 39	\$ 40	\$ 40
2550 Administration	450	450	450	450
2965 Utilities	138	140	200	200
Total Services and Supplies	\$ 627	\$ 629	\$ 690	\$ 690
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 35	\$ 35
Total Appropriation for Contingencies	\$	\$	\$ 35	\$ 35
Total Appropriation 50440	\$ 627	\$ 629	\$ 725	\$ 725
Total Expenditures / Appropriations	\$ 627	\$ 629	\$ 725	\$ 725
Net Cost	\$ (4,214)	\$ (4,129)	\$ (4,090)	\$ (3,990)

CSA 28 Z46 Cedar Oaks Rd&Dr

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 46.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 800	\$ 701	\$ 800	\$ 700
Total Rev from Use of Money & Property	\$ 800	\$ 701	\$ 800	\$ 700
Charges for Services				
8105 Direct Charges	\$ 2,425	\$ 2,425	\$ 2,425	\$ 2,425
Total Charges for Services	\$ 2,425	\$ 2,425	\$ 2,425	\$ 2,425
Total Revenue	\$ 3,225	\$ 3,126	\$ 3,225	\$ 3,125
Expenditures / Appropriations				
CSA28 Z46 Cedar Oaks Road 50460				
Services and Supplies				
2508 Collection Charges	\$ 24	\$ 24	\$ 25	\$ 25
2550 Administration	450	450	450	450
2965 Utilities	309	310	700	700
2970 Water & Sewage - Special Districts	808	525	850	850
Total Services and Supplies	\$ 1,591	\$ 1,309	\$ 2,025	\$ 2,025
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 98	\$ 98
Total Appropriation for Contingencies	\$	\$	\$ 98	\$ 98
Total Appropriation 50460	\$ 1,591	\$ 1,309	\$ 2,123	\$ 2,123
Total Expenditures / Appropriations	\$ 1,591	\$ 1,309	\$ 2,123	\$ 2,123
Net Cost	\$ (1,634)	\$ (1,817)	\$ (1,102)	\$ (1,002)

CSA 28 Z48 Hidden Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 48.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,609	\$ 1,432	\$ 1,600	\$ 1,400
Total Rev from Use of Money & Property	\$ 1,609	\$ 1,432	\$ 1,600	\$ 1,400
Charges for Services				
8105 Direct Charges	\$ 4,290	\$ 4,290	\$ 4,290	\$ 4,290
Total Charges for Services	\$ 4,290	\$ 4,290	\$ 4,290	\$ 4,290
Total Revenue	\$ 5,899	\$ 5,722	\$ 5,890	\$ 5,690
Expenditures / Appropriations				
CSA28 Z48 Hidden Creek Road 50480				
Services and Supplies				
2508 Collection Charges	\$ 33	\$ 33	\$ 34	\$ 34
2550 Administration	450	450	450	450
2965 Utilities	289	283	400	400
Total Services and Supplies	\$ 772	\$ 766	\$ 884	\$ 884
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 46	\$ 46
Total Appropriation for Contingencies	\$	\$	\$ 46	\$ 46
Total Appropriation 50480	\$ 772	\$ 766	\$ 930	\$ 930
CSA28 Z48 Hidden Creek Drn 66480				
Services and Supplies				
2508 Collection Charges	\$ 10	\$ 10	\$ 10	\$ 10
2550 Administration	300	300	300	300
2970 Water & Sewage - Special Districts	170		552	552
Total Services and Supplies	\$ 480	\$ 310	\$ 862	\$ 862
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation 66480	\$ 480	\$ 310	\$ 962	\$ 962
Total Expenditures / Appropriations	\$ 1,252	\$ 1,076	\$ 1,892	\$ 1,892
Net Cost	\$ (4,647)	\$ (4,646)	\$ (3,998)	\$ (3,798)

CSA 28 Z49 Greenbrae

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 49.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 289	\$ 251	\$ 300	\$ 250
Total Rev from Use of Money & Property	\$ 289	\$ 251	\$ 300	\$ 250
Charges for Services				
8105 Direct Charges	\$ 2,444	\$ 2,444	\$ 2,444	\$ 2,444
Total Charges for Services	\$ 2,444	\$ 2,444	\$ 2,444	\$ 2,444
Total Revenue	\$ 2,733	\$ 2,695	\$ 2,744	\$ 2,694
Expenditures / Appropriations				
CSA28 Z49 Greenbrae Road 50490				
Services and Supplies				
2508 Collection Charges	\$ 12	\$ 12	\$ 13	\$ 13
2550 Administration	450	450	450	450
2965 Utilities	512	504	700	700
Total Services and Supplies	\$ 974	\$ 966	\$ 1,163	\$ 1,163
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation 50490	\$ 974	\$ 966	\$ 1,222	\$ 1,222
CSA28 Z49 Greenbrae Drn 66490				
Services and Supplies				
2508 Collection Charges	\$ 12	\$ 12	\$ 13	\$ 13
2550 Administration	300	300	300	300
2970 Water & Sewage - Special Districts	820	820	846	846
Total Services and Supplies	\$ 1,132	\$ 1,132	\$ 1,159	\$ 1,159
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation 66490	\$ 1,132	\$ 1,132	\$ 1,209	\$ 1,209
Total Expenditures / Appropriations	\$ 2,106	\$ 2,098	\$ 2,431	\$ 2,431
Net Cost	\$ (627)	\$ (597)	\$ (313)	\$ (263)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z49 Greenbrae Road

50490

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50490

CSA28 Z49 Greenbrae Drn

66490

Services and Supplies

2508 Collection Charges

2550 Administration

2970 Water & Sewage - Special Districts

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 66490

Total Expenditures / Appropriations

Net Cost

CSA 28 Z50 Country Meadows

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 50.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 496	\$ 206	\$ 500	\$ 200
Total Rev from Use of Money & Property	\$ 496	\$ 206	\$ 500	\$ 200
Charges for Services				
8105 Direct Charges	\$ 1,794	\$ 1,794	\$ 1,794	\$ 1,794
Total Charges for Services	\$ 1,794	\$ 1,794	\$ 1,794	\$ 1,794
Total Revenue	\$ 2,290	\$ 2,000	\$ 2,294	\$ 1,994
Expenditures / Appropriations				
CSA28 Z50 Country Meadows Road 50500				
Services and Supplies				
2508 Collection Charges	\$ 18	\$ 18	\$ 18	\$ 18
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County		25,687		
2965 Utilities	530	526	700	700
Total Services and Supplies	\$ 998	\$ 26,681	\$ 1,168	\$ 1,168
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation 50500	\$ 998	\$ 26,681	\$ 1,227	\$ 1,227
Total Expenditures / Appropriations	\$ 998	\$ 26,681	\$ 1,227	\$ 1,227
Net Cost	\$ (1,292)	\$ 24,681	\$ (1,067)	\$ (767)

CSA 28 Z51 Sunset Terrace

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 51.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 353	\$ 318	\$ 400	\$ 350
Total Rev from Use of Money & Property	\$ 353	\$ 318	\$ 400	\$ 350
Charges for Services				
8105 Direct Charges	\$ 1,417	\$ 1,417	\$ 1,417	\$ 1,417
Total Charges for Services	\$ 1,417	\$ 1,417	\$ 1,417	\$ 1,417
Total Revenue	\$ 1,770	\$ 1,735	\$ 1,817	\$ 1,767
Expenditures / Appropriations				
CSA28 Z51 Sunset Terrace Road 50510				
Services and Supplies				
2508 Collection Charges	\$ 14	\$ 14	\$ 15	\$ 15
2550 Administration		300	300	300
2965 Utilities	305	421	500	500
Total Services and Supplies	\$ 319	\$ 735	\$ 815	\$ 815
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation 50510	\$ 319	\$ 735	\$ 855	\$ 855
Total Expenditures / Appropriations	\$ 319	\$ 735	\$ 855	\$ 855
Net Cost	\$ (1,451)	\$ (1,000)	\$ (962)	\$ (912)

CSA 28 Z56 Sullivan Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 56.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,356	\$ 2,118	\$ 2,400	\$ 2,100
Total Rev from Use of Money & Property	\$ 2,356	\$ 2,118	\$ 2,400	\$ 2,100
Charges for Services				
8105 Direct Charges	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100
Total Charges for Services	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100
Total Revenue	\$ 10,456	\$ 10,218	\$ 10,500	\$ 10,200
Expenditures / Appropriations				
CSA28 Z56 Sullivan Ranch Road 50560				
Services and Supplies				
2508 Collection Charges	\$ 81	\$ 81	\$ 81	\$ 81
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			42,000	42,000
2965 Utilities	1,502	1,473	1,700	1,700
Total Services and Supplies	\$ 2,033	\$ 2,004	\$ 44,231	\$ 44,231
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,212	\$ 2,212
Total Appropriation for Contingencies	\$	\$	\$ 2,212	\$ 2,212
Total Appropriation 50560	\$ 2,033	\$ 2,004	\$ 46,443	\$ 46,443
Total Expenditures / Appropriations	\$ 2,033	\$ 2,004	\$ 46,443	\$ 46,443
Net Cost	\$ (8,423)	\$ (8,214)	\$ 35,943	\$ 36,243

CSA 28 Z57 Crother HI N/En

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 57.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 332	\$ 153	\$ 250	\$ 150
Total Rev from Use of Money & Property	\$ 332	\$ 153	\$ 250	\$ 150
Charges for Services				
8105 Direct Charges	\$ 1,744	\$ 1,744	\$ 1,744	\$ 1,744
Total Charges for Services	\$ 1,744	\$ 1,744	\$ 1,744	\$ 1,744
Total Revenue	\$ 2,076	\$ 1,897	\$ 1,994	\$ 1,894
Expenditures / Appropriations				
CSA28 Z57 Crother Hills Road	50570			
Services and Supplies				
2508 Collection Charges	\$ 17	\$ 17	\$ 18	\$ 18
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County		15,000		
2965 Utilities	155	159	300	300
2970 Water & Sewage - Special Districts	935	1,418	2,550	2,550
Total Services and Supplies	\$ 1,557	\$ 17,044	\$ 3,318	\$ 3,318
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 166	\$ 166
Total Appropriation for Contingencies	\$	\$	\$ 166	\$ 166
Total Appropriation 50570	\$ 1,557	\$ 17,044	\$ 3,484	\$ 3,484
Total Expenditures / Appropriations	\$ 1,557	\$ 17,044	\$ 3,484	\$ 3,484
Net Cost	\$ (519)	\$ 15,147	\$ 1,490	\$ 1,590

CSA 28 Z58 PC Septic Trmt

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 58.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 983	\$ 538	\$ 500	\$ 500
Total Rev from Use of Money & Property	\$ 983	\$ 538	\$ 500	\$ 500
Total Revenue	\$ 983	\$ 538	\$ 500	\$ 500
Expenditures / Appropriations				
CSA28 Z58 Pl Co Septic Tank	68580			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 36	\$ 36
2404 Maintenance Services	189			
2405 Materials - Bldgs & Impr	300			
2511 Printing	3			
2550 Administration	300	300	300	300
2555 Prof/Spec Svcs - Purchased	11,676	13,941	6,955	19,418
2840 Special Dept Expense	6,840	6,840	6,000	6,000
2970 Water & Sewage - Special Districts			1,000	1,000
2971 Environmental Engineering Services	2,763	2,468	2,500	2,500
Total Services and Supplies	\$ 22,071	\$ 23,549	\$ 16,791	\$ 29,254
Total Appropriation 68580	\$ 22,071	\$ 23,549	\$ 16,791	\$ 29,254
Total Expenditures / Appropriations	\$ 22,071	\$ 23,549	\$ 16,791	\$ 29,254
Net Cost	\$ 21,088	\$ 23,011	\$ 16,291	\$ 28,754

CSA 28 Z59 Bridgewater

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 59.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,025	\$ 921	\$ 1,000	\$ 900
Total Rev from Use of Money & Property	\$ 1,025	\$ 921	\$ 1,000	\$ 900
Charges for Services				
8105 Direct Charges	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706
Total Charges for Services	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706
Total Revenue	\$ 4,731	\$ 4,627	\$ 4,706	\$ 4,606
Expenditures / Appropriations				
CSA28 Z59 Bridgewater Road 50590				
Services and Supplies				
2508 Collection Charges	\$ 37	\$ 37	\$ 38	\$ 38
2550 Administration	450	450	450	450
2965 Utilities	543	528	800	800
Total Services and Supplies	\$ 1,030	\$ 1,015	\$ 1,288	\$ 1,288
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation 50590	\$ 1,030	\$ 1,015	\$ 1,353	\$ 1,353
Total Expenditures / Appropriations	\$ 1,030	\$ 1,015	\$ 1,353	\$ 1,353
Net Cost	\$ (3,701)	\$ (3,612)	\$ (3,353)	\$ (3,253)

CSA 28 Z60 Traynor

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 60.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 158	\$ 143	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 158	\$ 143	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 792	\$ 792	\$ 792	\$ 792
Total Charges for Services	\$ 792	\$ 792	\$ 792	\$ 792
Total Revenue	\$ 950	\$ 935	\$ 892	\$ 892
Expenditures / Appropriations				
CSA28 Z60 Traynor Drain 66600				
Services and Supplies				
2508 Collection Charges	\$ 8	\$ 8	\$ 8	\$ 8
2550 Administration	200	200	200	200
2970 Water & Sewage - Special Districts	170		612	612
Total Services and Supplies	\$ 378	\$ 208	\$ 820	\$ 820
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation 66600	\$ 378	\$ 208	\$ 892	\$ 892
Total Expenditures / Appropriations	\$ 378	\$ 208	\$ 892	\$ 892
Net Cost	\$ (572)	\$ (727)	\$	\$

Revenue

Rev from Use of Money & Property

6950 Interest

Charges for Services

8105 Direct Charges

Expenditures / Appropriations

CSA28 Z60 Traynor Drain

Services and Supplies

2508 Collection Charges

2550 Administration

2970 Water & Sewage - Special Districts

Appropriation for Contingencies

5600 Appropriation for Contingencies

CSA 28 Z61 Discovery Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 61.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 171	\$ 151	\$ 200	\$ 150
Total Rev from Use of Money & Property	\$ 171	\$ 151	\$ 200	\$ 150
Charges for Services				
8105 Direct Charges	\$ 1,002	\$ 1,002	\$ 1,002	\$ 1,002
Total Charges for Services	\$ 1,002	\$ 1,002	\$ 1,002	\$ 1,002
Total Revenue	\$ 1,173	\$ 1,153	\$ 1,202	\$ 1,152
Expenditures / Appropriations				
CSA28 Z61 Discovery Park L/D	77610			
Services and Supplies				
2508 Collection Charges	\$ 10	\$ 10	\$ 11	\$ 11
2550 Administration	200	200	200	200
2965 Utilities	473	476	600	600
Total Services and Supplies	\$ 683	\$ 686	\$ 811	\$ 811
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 41	\$ 41
Total Appropriation for Contingencies	\$	\$	\$ 41	\$ 41
Total Appropriation 77610	\$ 683	\$ 686	\$ 852	\$ 852
Total Expenditures / Appropriations	\$ 683	\$ 686	\$ 852	\$ 852
Net Cost	\$ (490)	\$ (467)	\$ (350)	\$ (300)

CSA 28 Z62 Quail Oaks #3

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 62.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 841	\$ 756	\$ 800	\$ 750
Total Rev from Use of Money & Property	\$ 841	\$ 756	\$ 800	\$ 750
Charges for Services				
8105 Direct Charges	\$ 7,752	\$ 7,762	\$ 7,772	\$ 7,772
Total Charges for Services	\$ 7,752	\$ 7,762	\$ 7,772	\$ 7,772
Total Revenue	\$ 8,593	\$ 8,518	\$ 8,572	\$ 8,522
Expenditures / Appropriations				
CSA28 Z62 Quail Oaks #3 Road 50620				
Services and Supplies				
2508 Collection Charges	\$ 38	\$ 38	\$ 39	\$ 39
2550 Administration	450	450	450	450
2553 CSA Management Fee	15	11	50	50
2556 Prof/Spec Svcs - County			30,000	30,000
2965 Utilities	543	528	700	700
Total Services and Supplies	\$ 1,046	\$ 1,027	\$ 31,239	\$ 31,239
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,562	\$ 1,562
Total Appropriation for Contingencies	\$	\$	\$ 1,562	\$ 1,562
Total Appropriation 50620	\$ 1,046	\$ 1,027	\$ 32,801	\$ 32,801
CSA28 Z62 Quail Oaks #3 Lnd 60620				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 3	\$ 3
2273 Parts		14		
2405 Materials - Bldgs & Impr	87	152		
2508 Collection Charges	39	39		39
2550 Administration	500	500	500	500
2555 Prof/Spec Svcs - Purchased		298		596
2556 Prof/Spec Svcs - County	1,029	388	596	
2965 Utilities	2,242	2,519	2,525	2,525
Total Services and Supplies	\$ 3,897	\$ 3,910	\$ 3,663	\$ 3,663
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 250	\$ 250
Total Appropriation for Contingencies	\$	\$	\$ 250	\$ 250
Total Appropriation 60620	\$ 3,897	\$ 3,910	\$ 3,913	\$ 3,913
Total Expenditures / Appropriations	\$ 4,943	\$ 4,937	\$ 36,714	\$ 36,714
Net Cost	\$ (3,650)	\$ (3,581)	\$ 28,142	\$ 28,192

CSA 28 Z63 Mt View

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 63.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 143	\$ 133	\$ 150	\$ 150
Total Rev from Use of Money & Property	\$ 143	\$ 133	\$ 150	\$ 150
Charges for Services				
8105 Direct Charges	\$ 1,488	\$ 1,488	\$ 1,488	\$ 1,488
Total Charges for Services	\$ 1,488	\$ 1,488	\$ 1,488	\$ 1,488
Total Revenue	\$ 1,631	\$ 1,621	\$ 1,638	\$ 1,638
Expenditures / Appropriations				
CSA28 Z63 Mt View Road	50630			
Services and Supplies				
2508 Collection Charges	\$ 15	\$ 15	\$ 15	\$ 15
2550 Administration	350		350	350
2965 Utilities	438	434	700	700
Total Services and Supplies	\$ 803	\$ 449	\$ 1,065	\$ 1,065
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation 50630	\$ 803	\$ 449	\$ 1,124	\$ 1,124
Total Expenditures / Appropriations	\$ 803	\$ 449	\$ 1,124	\$ 1,124
Net Cost	\$ (828)	\$ (1,172)	\$ (514)	\$ (514)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z63 Mt View Road

50630

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50630

Total Expenditures / Appropriations

Net Cost

CSA 28 Z64 Sqr1 Ck

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 64.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 809	\$ 418	\$ 600	\$ 400
Total Rev from Use of Money & Property	\$ 809	\$ 418	\$ 600	\$ 400
Charges for Services				
8105 Direct Charges	\$ 1,976	\$ 1,976	\$ 1,976	\$ 1,976
Total Charges for Services	\$ 1,976	\$ 1,976	\$ 1,976	\$ 1,976
Total Revenue	\$ 2,785	\$ 2,394	\$ 2,576	\$ 2,376
Expenditures / Appropriations				
CSA28 Z64 Sqr1 Creek Road 50640				
Services and Supplies				
2508 Collection Charges	\$ 20	\$ 20	\$ 20	\$ 20
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		32,695		
2970 Water & Sewage - Special Districts	866	683	850	850
Total Services and Supplies	\$ 1,186	\$ 33,698	\$ 1,170	\$ 1,170
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation for Contingencies	\$	\$	\$ 59	\$ 59
Total Appropriation 50640	\$ 1,186	\$ 33,698	\$ 1,229	\$ 1,229
Total Expenditures / Appropriations	\$ 1,186	\$ 33,698	\$ 1,229	\$ 1,229
Net Cost	\$ (1,599)	\$ 31,304	\$ (1,347)	\$ (1,147)

CSA 28 Z65 Grosvenor Downs

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 65.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,059	\$ 2,773	\$ 3,000	\$ 2,700
Total Rev from Use of Money & Property	\$ 3,059	\$ 2,773	\$ 3,000	\$ 2,700
Charges for Services				
8105 Direct Charges	\$ 19,690	\$ 19,690	\$ 19,690	\$ 19,690
Total Charges for Services	\$ 19,690	\$ 19,690	\$ 19,690	\$ 19,690
Total Revenue	\$ 22,749	\$ 22,463	\$ 22,690	\$ 22,390
Expenditures / Appropriations				
CSA28 Z65 Grsvnr Roads 50650				
Services and Supplies				
2508 Collection Charges	\$ 108	\$ 108	\$ 108	\$ 108
2550 Administration	600	600	600	600
2556 Prof/Spec Svcs - County			68,000	68,000
2965 Utilities	1,927	1,913	2,300	2,300
Total Services and Supplies	\$ 2,635	\$ 2,621	\$ 71,008	\$ 71,008
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 3,550	\$ 3,550
Total Appropriation for Contingencies	\$	\$	\$ 3,550	\$ 3,550
Total Appropriation 50650	\$ 2,635	\$ 2,621	\$ 74,558	\$ 74,558
CSA28 Z65 Grsvnr Lds 60650				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 4	\$ 4
2405 Materials - Bldgs & Impr	45	61	250	250
2508 Collection Charges	56	56	56	56
2550 Administration	450	450	450	450
2555 Prof/Spec Svcs - Purchased		711		1,305
2556 Prof/Spec Svcs - County	5,175	495	1,306	1,809
2965 Utilities	2,561	2,634	3,300	2,700
Total Services and Supplies	\$ 8,287	\$ 4,407	\$ 5,366	\$ 6,574
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 250	\$ 250
Total Appropriation for Contingencies	\$	\$	\$ 250	\$ 250
Total Appropriation 60650	\$ 8,287	\$ 4,407	\$ 5,616	\$ 6,824
CSA28 Z65 Grsvnr Drn 66650				
Services and Supplies				
2508 Collection Charges	\$ 33	\$ 33	\$ 33	\$ 33
2550 Administration	300	300	300	300
2840 Special Dept Expense			75	75
2970 Water & Sewage - Special Districts	255		2,703	2,703

CSA 28 Z65 Grosvenor Downs

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 65.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services and Supplies	\$ 588	\$ 333	\$ 3,111	\$ 3,111
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 175	\$ 175
Total Appropriation for Contingencies	\$	\$	\$ 175	\$ 175
Total Appropriation 66650	\$ 588	\$ 333	\$ 3,286	\$ 3,286
Total Expenditures / Appropriations	\$ 11,510	\$ 7,361	\$ 83,460	\$ 84,668
Net Cost	\$ (11,239)	\$ (15,102)	\$ 60,770	\$ 62,278

CSA 28 Z66 Dobbas Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 66.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 396	\$ 354	\$ 400	\$ 350
Total Rev from Use of Money & Property	\$ 396	\$ 354	\$ 400	\$ 350
Charges for Services				
8105 Direct Charges	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
Total Charges for Services	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
Total Revenue	\$ 1,656	\$ 1,614	\$ 1,660	\$ 1,610
Expenditures / Appropriations				
CSA28 Z66 Dobbas Ranch Rd 50660				
Services and Supplies				
2508 Collection Charges	\$ 13	\$ 13	\$ 13	\$ 13
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 313	\$ 313	\$ 313	\$ 313
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 17	\$ 17
Total Appropriation for Contingencies	\$	\$	\$ 17	\$ 17
Total Appropriation 50660	\$ 313	\$ 313	\$ 330	\$ 330
Total Expenditures / Appropriations	\$ 313	\$ 313	\$ 330	\$ 330
Net Cost	\$ (1,343)	\$ (1,301)	\$ (1,330)	\$ (1,280)

CSA 28 Z67 Quail Oaks #1

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 67.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,308	\$ 1,198	\$ 1,400	\$ 1,200
Total Rev from Use of Money & Property	\$ 1,308	\$ 1,198	\$ 1,400	\$ 1,200
Charges for Services				
8105 Direct Charges	\$ 11,956	\$ 11,956	\$ 11,956	\$ 11,956
Total Charges for Services	\$ 11,956	\$ 11,956	\$ 11,956	\$ 11,956
Total Revenue	\$ 13,264	\$ 13,154	\$ 13,356	\$ 13,156
Expenditures / Appropriations				
CSA28 Z67 Quail Oaks#1 Road 50670				
Services and Supplies				
2508 Collection Charges	\$ 61	\$ 61	\$ 62	\$ 62
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			46,000	46,000
2965 Utilities	942	954	1,300	1,300
Total Services and Supplies	\$ 1,453	\$ 1,465	\$ 47,812	\$ 47,812
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,391	\$ 2,391
Total Appropriation for Contingencies	\$	\$	\$ 2,391	\$ 2,391
Total Appropriation 50670	\$ 1,453	\$ 1,465	\$ 50,203	\$ 50,203
CSA28 Z67 Quail Oaks#1 Lnd 60670				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 4	\$ 4
2405 Materials - Bldgs & Impr	43	147	200	200
2508 Collection Charges	58	58	58	58
2550 Administration	700	700	700	700
2555 Prof/Spec Svcs - Purchased		703		1,312
2556 Prof/Spec Svcs - County	1,758	1,015	1,312	500
2710 Rents & Leases - Equipment		78		
2965 Utilities	2,931	3,111	3,500	3,000
Total Services and Supplies	\$ 5,490	\$ 5,812	\$ 5,774	\$ 5,774
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation 60670	\$ 5,490	\$ 5,812	\$ 5,824	\$ 5,824
Total Expenditures / Appropriations	\$ 6,943	\$ 7,277	\$ 56,027	\$ 56,027
Net Cost	\$ (6,321)	\$ (5,877)	\$ 42,671	\$ 42,871

Special Districts

477

FY2013-14 Final Budget

CSA 28 Z68-3 North Park/Dry Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 68.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,247	\$ 2,000	\$ 2,400	\$ 2,000
Total Rev from Use of Money & Property	\$ 2,247	\$ 2,000	\$ 2,400	\$ 2,000
Charges for Services				
8105 Direct Charges	\$ 16,642	\$ 16,778	\$ 16,642	\$ 16,744
Total Charges for Services	\$ 16,642	\$ 16,778	\$ 16,642	\$ 16,744
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,347	\$ 4,346	\$ 4,347	\$ 4,346
Total Other Financing Sources	\$ 4,347	\$ 4,346	\$ 4,347	\$ 4,346
Total Revenue	\$ 23,236	\$ 23,124	\$ 23,389	\$ 23,090
Expenditures / Appropriations				
CSA28 Z68.3 Dry Crk Park Road	50680			
Services and Supplies				
2508 Collection Charges	\$ 30	\$ 30	\$ 31	\$ 31
2550 Administration	450	450	450	450
2965 Utilities	410	404	600	600
Total Services and Supplies	\$ 890	\$ 884	\$ 1,081	\$ 1,081
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 54	\$ 54
Total Appropriation for Contingencies	\$	\$	\$ 54	\$ 54
Total Appropriation 50680	\$ 890	\$ 884	\$ 1,135	\$ 1,135
CSA28 Z68 North Park Drn	66680			
Services and Supplies				
2508 Collection Charges	\$ 22	\$ 22	\$ 22	\$ 22
2550 Administration	300	300	300	300
2840 Special Dept Expense			75	75
2970 Water & Sewage - Special Districts	1,530	840	1,723	1,723
Total Services and Supplies	\$ 1,852	\$ 1,162	\$ 2,120	\$ 2,120
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 90	\$ 90
Total Appropriation for Contingencies	\$	\$	\$ 90	\$ 90
Total Appropriation 66680	\$ 1,852	\$ 1,162	\$ 2,210	\$ 2,210
CSA28 Z68.3 Dry Crk Rec	69680			
Services and Supplies				
2508 Collection Charges	\$ 48	\$ 48	\$ 48	\$ 48
2550 Administration	400	400	400	400
Total Services and Supplies	\$ 448	\$ 448	\$ 448	\$ 448
Other Financing Uses				
3780 Contrib to Other Funds	\$ 4,347	\$ 4,346	\$ 4,346	\$ 4,346

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Other Financing Sources

8780 Contributions from Other Funds

Total Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA28 Z68.3 Dry Crk Park Road

50680

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50680

CSA28 Z68 North Park Drn

66680

Services and Supplies

2508 Collection Charges

2550 Administration

2840 Special Dept Expense

2970 Water & Sewage - Special Districts

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 66680

CSA28 Z68.3 Dry Crk Rec

69680

Services and Supplies

2508 Collection Charges

2550 Administration

Total Services and Supplies

Other Financing Uses

3780 Contrib to Other Funds

CSA 28 Z68-3 North Park/Dry Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 68.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other Financing Uses	\$ 4,347	\$ 4,346	\$ 4,346	\$ 4,346
Total Appropriation 69680	\$ 4,795	\$ 4,794	\$ 4,794	\$ 4,794
CSA28 Z68 North Park Services and Supplies	70680			
2140 Gen Liability Ins	\$	\$	\$ 8	\$ 8
2273 Parts	3			
2508 Collection Charges	66	67	67	67
2550 Administration	700	700	700	700
2555 Prof/Spec Svcs - Purchased	2,115		2,500	2,500
2556 Prof/Spec Svcs - County	5,569	7,543	4,443	4,664
2965 Utilities	2,397	2,647	2,999	2,999
Total Services and Supplies	\$ 10,850	\$ 10,957	\$ 10,717	\$ 10,938
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 260	\$ 260
Total Appropriation for Contingencies	\$	\$	\$ 260	\$ 260
Total Appropriation 70680	\$ 10,850	\$ 10,957	\$ 10,977	\$ 11,198
Total Expenditures / Appropriations	\$ 18,387	\$ 17,797	\$ 19,116	\$ 19,337
Net Cost	\$ (4,849)	\$ (5,327)	\$ (4,273)	\$ (3,753)

CSA 28 Z69 Treelake

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 69.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 27,650	\$ 20,695	\$ 27,000	\$ 20,000
Total Rev from Use of Money & Property	\$ 27,650	\$ 20,695	\$ 27,000	\$ 20,000
Charges for Services				
8105 Direct Charges	\$ 109,932	\$ 109,932	\$ 109,932	\$ 109,932
Total Charges for Services	\$ 109,932	\$ 109,932	\$ 109,932	\$ 109,932
Total Revenue	\$ 137,582	\$ 130,627	\$ 136,932	\$ 129,932
Expenditures / Appropriations				
CSA28 Z69 Treelake Road	50690			
Services and Supplies				
2508 Collection Charges	\$ 813	\$ 813	\$ 814	\$ 814
2550 Administration	1,300	1,300	1,300	1,300
2556 Prof/Spec Svcs - County		475,465	300,000	300,000
Total Services and Supplies	\$ 2,113	\$ 477,578	\$ 302,114	\$ 302,114
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 15,105	\$ 15,105
Total Appropriation for Contingencies	\$	\$	\$ 15,105	\$ 15,105
Total Appropriation 50690	\$ 2,113	\$ 477,578	\$ 317,219	\$ 317,219
CSA28 Z69 Treelake Lights	77690			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 41	\$ 41
2508 Collection Charges	287	287	287	287
2550 Administration	200	200	200	200
2965 Utilities	25,920	25,500	26,747	29,392
Total Services and Supplies	\$ 26,407	\$ 25,987	\$ 27,275	\$ 29,920
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,400	\$ 1,400
Total Appropriation for Contingencies	\$	\$	\$ 1,400	\$ 1,400
Total Appropriation 77690	\$ 26,407	\$ 25,987	\$ 28,675	\$ 31,320
Total Expenditures / Appropriations	\$ 28,520	\$ 503,565	\$ 345,894	\$ 348,539
Net Cost	\$ (109,062)	\$ 372,938	\$ 208,962	\$ 218,607

CSA 28 Z71 Placer Canyon

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 71.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Total	\$	\$	\$	\$
Total Revenue	\$	\$	\$	\$
Expenditures / Appropriations				
CSA28 Z71 Placer Canyon Road	50710			
Services and Supplies				
2840 Special Dept Expense	\$ 50,343	\$	\$	\$
Total Services and Supplies	\$ 50,343	\$	\$	\$
Total Appropriation 50710	\$ 50,343	\$	\$	\$
Total Expenditures / Appropriations	\$ 50,343	\$	\$	\$
Net Cost	\$ 50,343	\$	\$	\$

CSA 28 Z72 Southview

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 72.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 576	\$ 357	\$ 500	\$ 300
Total Rev from Use of Money & Property	\$ 576	\$ 357	\$ 500	\$ 300
Charges for Services				
8105 Direct Charges	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
Total Charges for Services	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
Total Revenue	\$ 1,980	\$ 1,761	\$ 1,904	\$ 1,704
Expenditures / Appropriations				
CSA28 Z72 Southview Road 50720				
Services and Supplies				
2508 Collection Charges	\$ 14	\$ 14	\$ 15	\$ 15
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		17,159		
Total Services and Supplies	\$ 314	\$ 17,473	\$ 315	\$ 315
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 15	\$ 15
Total Appropriation for Contingencies	\$	\$	\$ 15	\$ 15
Total Appropriation 50720	\$ 314	\$ 17,473	\$ 330	\$ 330
Total Expenditures / Appropriations	\$ 314	\$ 17,473	\$ 330	\$ 330
Net Cost	\$ (1,666)	\$ 15,712	\$ (1,574)	\$ (1,374)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z72 Southview Road

50720

Services and Supplies

2508 Collection Charges

2550 Administration

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50720

Total Expenditures / Appropriations

Net Cost

CSA 28 Z73 Cantershire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 73.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 660	\$ 592	\$ 700	\$ 600
Total Rev from Use of Money & Property	\$ 660	\$ 592	\$ 700	\$ 600
Charges for Services				
8105 Direct Charges	\$ 2,520	\$ 2,520	\$ 2,520	\$ 2,520
Total Charges for Services	\$ 2,520	\$ 2,520	\$ 2,520	\$ 2,520
Total Revenue	\$ 3,180	\$ 3,112	\$ 3,220	\$ 3,120
Expenditures / Appropriations				
CSA28 Z73 Cantershire Road 50730				
Services and Supplies				
2508 Collection Charges	\$ 25	\$ 25	\$ 26	\$ 26
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			17,000	17,000
2965 Utilities	313	308	400	400
Total Services and Supplies	\$ 788	\$ 783	\$ 17,876	\$ 17,876
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 894	\$ 894
Total Appropriation for Contingencies	\$	\$	\$ 894	\$ 894
Total Appropriation 50730	\$ 788	\$ 783	\$ 18,770	\$ 18,770
Total Expenditures / Appropriations	\$ 788	\$ 783	\$ 18,770	\$ 18,770
Net Cost	\$ (2,392)	\$ (2,329)	\$ 15,550	\$ 15,650

CSA 28 Z74 Shadow Rock

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 74.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,350	\$ 1,501	\$ 1,700	\$ 1,500
Total Rev from Use of Money & Property	\$ 1,350	\$ 1,501	\$ 1,700	\$ 1,500
Charges for Services				
8105 Direct Charges	\$ 12,240	\$ 12,240	\$ 12,240	\$ 12,240
Total Charges for Services	\$ 12,240	\$ 12,240	\$ 12,240	\$ 12,240
Total Revenue	\$ 13,590	\$ 13,741	\$ 13,940	\$ 13,740
Expenditures / Appropriations				
CSA28 Z74 Shadow Rock Road	50740			
Services and Supplies				
2508 Collection Charges	\$ 122	\$ 122	\$ 121	\$ 121
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			60,000	60,000
2965 Utilities	208	208	300	300
2970 Water & Sewage - Special Districts	1,188	1,680	1,400	1,400
Total Services and Supplies	\$ 1,968	\$ 2,460	\$ 62,271	\$ 62,271
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 3,113	\$ 3,113
Total Appropriation for Contingencies	\$	\$	\$ 3,113	\$ 3,113
Total Appropriation 50740	\$ 1,968	\$ 2,460	\$ 65,384	\$ 65,384
Total Expenditures / Appropriations	\$ 1,968	\$ 2,460	\$ 65,384	\$ 65,384
Net Cost	\$ (11,622)	\$ (11,281)	\$ 51,444	\$ 51,644

Revenue

Rev from Use of Money & Property

6950 Interest	\$ 1,350	\$ 1,501	\$ 1,700	\$ 1,500
Total Rev from Use of Money & Property	\$ 1,350	\$ 1,501	\$ 1,700	\$ 1,500

Charges for Services

8105 Direct Charges	\$ 12,240	\$ 12,240	\$ 12,240	\$ 12,240
Total Charges for Services	\$ 12,240	\$ 12,240	\$ 12,240	\$ 12,240

Total Revenue	\$ 13,590	\$ 13,741	\$ 13,940	\$ 13,740
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Expenditures / Appropriations

CSA28 Z74 Shadow Rock Road 50740

Services and Supplies

2508 Collection Charges	\$ 122	\$ 122	\$ 121	\$ 121
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			60,000	60,000
2965 Utilities	208	208	300	300
2970 Water & Sewage - Special Districts	1,188	1,680	1,400	1,400
Total Services and Supplies	\$ 1,968	\$ 2,460	\$ 62,271	\$ 62,271

Appropriation for Contingencies

5600 Appropriation for Contingencies	\$	\$	\$ 3,113	\$ 3,113
Total Appropriation for Contingencies	\$	\$	\$ 3,113	\$ 3,113

Total Appropriation 50740	\$ 1,968	\$ 2,460	\$ 65,384	\$ 65,384
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Total Expenditures / Appropriations	\$ 1,968	\$ 2,460	\$ 65,384	\$ 65,384
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Net Cost	\$ (11,622)	\$ (11,281)	\$ 51,444	\$ 51,644
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CSA 28 Z75 Kailua Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 75.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,432	\$ 2,234	\$ 2,600	\$ 2,200
Total Rev from Use of Money & Property	\$ 2,432	\$ 2,234	\$ 2,600	\$ 2,200
Charges for Services				
8105 Direct Charges	\$ 12,036	\$ 12,036	\$ 12,036	\$ 12,036
Total Charges for Services	\$ 12,036	\$ 12,036	\$ 12,036	\$ 12,036
Total Revenue	\$ 14,468	\$ 14,270	\$ 14,636	\$ 14,236
Expenditures / Appropriations				
CSA28 Z75 Kailu Park Road 50750				
Services and Supplies				
2508 Collection Charges	\$ 120	\$ 120	\$ 128	\$ 128
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County	1,698	1,177	4,500	4,500
Total Services and Supplies	\$ 2,118	\$ 1,597	\$ 4,928	\$ 4,928
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 256	\$ 256
Total Appropriation for Contingencies	\$	\$	\$ 256	\$ 256
Total Appropriation 50750	\$ 2,118	\$ 1,597	\$ 5,184	\$ 5,184
Total Expenditures / Appropriations	\$ 2,118	\$ 1,597	\$ 5,184	\$ 5,184
Net Cost	\$ (12,350)	\$ (12,673)	\$ (9,452)	\$ (9,052)

CSA 28 Z76 Western Placer Fire
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 76.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 10,817	\$ 10,150	\$ 11,000	\$ 11,000
Total Rev from Use of Money & Property	\$ 10,817	\$ 10,150	\$ 11,000	\$ 11,000
Intergovernmental Revenue				
7229 State Response Reimbursement	\$	\$ 65,352	\$ 20,000	\$ 20,000
7326 Federal - Other		17,827		
Total Intergovernmental Revenue	\$	\$ 83,179	\$ 20,000	\$ 20,000
Charges for Services				
8105 Direct Charges	\$ 161,133	\$ 165,400	\$ 169,688	\$ 170,068
8212 Other General Reimbursement	42			
Total Charges for Services	\$ 161,175	\$ 165,400	\$ 169,688	\$ 170,068
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 1,334	\$ 3,241	\$	\$
Total Other Financing Sources	\$ 1,334	\$ 3,241	\$	\$
Total Revenue	\$ 173,326	\$ 261,970	\$ 200,688	\$ 201,068
Expenditures / Appropriations				
CSA28 Z76 Western Placer Fire	67760			
Salaries & Employee Benefits				
1315 Workers Comp Insurance	\$ 590	\$ 6,621	\$ 15,222	\$ 15,222
Total Salaries & Employee Benefits	\$ 590	\$ 6,621	\$ 15,222	\$ 15,222
Services and Supplies				
2050 Communications - Radio	\$ 954	\$ 1,061	\$ 5,000	\$ 5,000
2051 Communications - Telephone	1,001	889	1,500	1,500
2052 Mobile Communication Devices	484	355	2,500	2,500
2085 Household Expense		92	2,000	2,000
2086 Refuse Disposal	1,223	1,198	2,000	2,000
2130 Insurance	4,414	4,551	5,177	5,177
2140 Gen Liability Ins			113	113
2271 Parts Installed		119		
2273 Parts	16,169	3,986	12,000	12,000
2277 Auto - Towing		431		
2290 Maintenance - Equipment	5,674	2,672	15,000	15,000
2404 Maintenance Services	4,477	4,258	8,641	8,641
2405 Materials - Bldgs & Impr	1,509	744	5,000	108,394
2422 Medical, Dental & Lab Supp			4,500	4,500
2508 Collection Charges	1,612	1,656	1,696	1,696
2523 Office Supplies & Exp		742		
2524 Postage	11			
2528 Services	682		900	900
2534 Operating Materials	5,275	6,848	25,000	25,000

CSA 28 Z76 Western Placer Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 76.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2550 Administration	4,603	8,425	5,031	5,031
2555 Prof/Spec Svcs - Purchased			20,000	20,000
2556 Prof/Spec Svcs - County		1,589	3,062	3,062
2709 Countywide System Charges	23	31	27	27
2710 Rents & Leases - Equipment	344	240	500	500
2727 Rents & Leases - Bldgs & Impr	(8)		300	300
2770 Fuels & Lubricants	13,894	17,022	20,000	20,000
2838 Special Dept Expense-1099 Reportable	66	439		
2840 Special Dept Expense	350			
2844 Training	160	108		
2853 Safety Clothing - Other Agency	227	19,915	15,000	15,000
2860 Library Materials			1,000	1,000
2964 Meals/Food Purchases	706	194	1,000	1,000
2965 Utilities	5,464	6,909	8,000	8,000
Total Services and Supplies	\$ 69,314	\$ 84,474	\$ 164,947	\$ 268,341
Other Charges				
3802 Loan Principal	\$	\$	57,468	57,610
3838 Interest on Other L/T Debt	5,346	3,769	6,799	6,658
Total Other Charges	\$ 5,346	\$ 3,769	\$ 64,267	\$ 64,268
Total Appropriation 67760	\$ 75,250	\$ 94,864	\$ 244,436	\$ 347,831
Total Expenditures / Appropriations	\$ 75,250	\$ 94,864	\$ 244,436	\$ 347,831
Net Cost	\$ (98,076)	\$ (167,106)	\$ 43,748	\$ 146,763

CSA 28 Z77 Stratford Downs

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 77.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,402	\$ 2,113	\$ 2,400	\$ 2,100
Total Rev from Use of Money & Property	\$ 2,402	\$ 2,113	\$ 2,400	\$ 2,100
Charges for Services				
8105 Direct Charges	\$ 14,135	\$ 14,135	\$ 14,135	\$ 14,135
Total Charges for Services	\$ 14,135	\$ 14,135	\$ 14,135	\$ 14,135
Total Revenue	\$ 16,537	\$ 16,248	\$ 16,535	\$ 16,235
Expenditures / Appropriations				
CSA28 Z77 Stratford Dwns Roads 50770				
Services and Supplies				
2508 Collection Charges	\$ 31	\$ 31	\$ 32	\$ 32
2550 Administration	450	450	450	450
2965 Utilities	761	747	1,000	1,000
Total Services and Supplies	\$ 1,242	\$ 1,228	\$ 1,482	\$ 1,482
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 80	\$ 80
Total Appropriation for Contingencies	\$	\$	\$ 80	\$ 80
Total Appropriation 50770	\$ 1,242	\$ 1,228	\$ 1,562	\$ 1,562
CSA28 Z77 Stratford Dwns Lnd 60770				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 4	\$ 4
2405 Materials - Bldgs & Impr	43	169		
2508 Collection Charges	50	50	50	50
2550 Administration	700	700	700	700
2555 Prof/Spec Svcs - Purchased		701		1,201
2556 Prof/Spec Svcs - County	7,293	786	1,201	531
2710 Rents & Leases - Equipment		78		
2965 Utilities	2,047	2,489	3,000	2,500
Total Services and Supplies	\$ 10,133	\$ 4,973	\$ 4,955	\$ 4,986
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation 60770	\$ 10,133	\$ 4,973	\$ 5,005	\$ 5,036
CSA28 Z77 Stratford Dwns Drn 66770				
Services and Supplies				
2508 Collection Charges	\$ 60	\$ 60	\$ 60	\$ 60
2550 Administration	300	300	300	300
2840 Special Dept Expense			75	75
2970 Water & Sewage - Special Districts	2,083	1,680	5,060	5,060

CSA 28 Z77 Stratford Downs

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 77.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services and Supplies	\$ 2,443	\$ 2,040	\$ 5,495	\$ 5,495
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation 66770	\$ 2,443	\$ 2,040	\$ 5,995	\$ 5,995
Total Expenditures / Appropriations	\$ 13,818	\$ 8,241	\$ 12,562	\$ 12,593
Net Cost	\$ (2,719)	\$ (8,007)	\$ (3,973)	\$ (3,642)

CSA 28 Z78 Kentucky Greens

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 78.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,940	\$ 1,731	\$ 2,000	\$ 1,700
Total Rev from Use of Money & Property	\$ 1,940	\$ 1,731	\$ 2,000	\$ 1,700
Charges for Services				
8105 Direct Charges	\$ 4,992	\$ 4,992	\$ 4,992	\$ 4,992
Total Charges for Services	\$ 4,992	\$ 4,992	\$ 4,992	\$ 4,992
Total Revenue	\$ 6,932	\$ 6,723	\$ 6,992	\$ 6,692
Expenditures / Appropriations				
CSA28 Z78 Kentucky Greens Road	50780			
Services and Supplies				
2508 Collection Charges	\$ 42	\$ 42	\$ 42	\$ 42
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 342	\$ 342	\$ 342	\$ 342
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 19	\$ 19
Total Appropriation for Contingencies	\$	\$	\$ 19	\$ 19
Total Appropriation 50780	\$ 342	\$ 342	\$ 361	\$ 361
CSA28 Z78 Kentucky Greens F/W	66780			
Services and Supplies				
2508 Collection Charges	\$ 8	\$ 8	\$ 8	\$ 8
2550 Administration	300	300	300	300
2970 Water & Sewage - Special Districts	465	440	452	452
Total Services and Supplies	\$ 773	\$ 748	\$ 760	\$ 760
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation 66780	\$ 773	\$ 748	\$ 800	\$ 800
Total Expenditures / Appropriations	\$ 1,115	\$ 1,090	\$ 1,161	\$ 1,161
Net Cost	\$ (5,817)	\$ (5,633)	\$ (5,831)	\$ (5,531)

Revenue

Rev from Use of Money & Property

6950 Interest

Charges for Services

8105 Direct Charges

Expenditures / Appropriations

CSA28 Z78 Kentucky Greens Road

Services and Supplies

2508 Collection Charges

2550 Administration

Appropriation for Contingencies

5600 Appropriation for Contingencies

CSA28 Z78 Kentucky Greens F/W

Services and Supplies

2508 Collection Charges

2550 Administration

2970 Water & Sewage - Special Districts

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Expenditures / Appropriations

Net Cost

CSA 28 Z80 Frances Ridge

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 80.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 238	\$ 205	\$ 250	\$ 200
Total Rev from Use of Money & Property	\$ 238	\$ 205	\$ 250	\$ 200
Charges for Services				
8105 Direct Charges	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140
Total Charges for Services	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140
Total Revenue	\$ 1,378	\$ 1,345	\$ 1,390	\$ 1,340
Expenditures / Appropriations				
CSA28 Z80 Frances Ridge Road 50800				
Services and Supplies				
2508 Collection Charges	\$ 11	\$ 11	\$ 12	\$ 12
2550 Administration	450	450	450	450
2555 Prof/Spec Svcs - Purchased		450	1,000	1,000
2965 Utilities	223	209	300	300
Total Services and Supplies	\$ 684	\$ 1,120	\$ 1,762	\$ 1,762
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation 50800	\$ 684	\$ 1,120	\$ 1,850	\$ 1,850
Total Expenditures / Appropriations	\$ 684	\$ 1,120	\$ 1,850	\$ 1,850
Net Cost	\$ (694)	\$ (225)	\$ 460	\$ 510

CSA 28 Z82 Pheasant Grove

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 82.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,067	\$ 967	\$ 1,000	\$ 1,000
Total Rev from Use of Money & Property	\$ 1,067	\$ 967	\$ 1,000	\$ 1,000
Charges for Services				
8105 Direct Charges	\$ 9,947	\$ 10,081	\$ 10,241	\$ 10,241
Total Charges for Services	\$ 9,947	\$ 10,081	\$ 10,241	\$ 10,241
Total Revenue	\$ 11,014	\$ 11,048	\$ 11,241	\$ 11,241
Expenditures / Appropriations				
CSA28 Z82 Pheasant Grove Road 50820				
Services and Supplies				
2508 Collection Charges	\$ 35	\$ 35	\$ 36	\$ 36
2550 Administration	450	450	450	450
2553 CSA Management Fee	20	15	69	69
2556 Prof/Spec Svcs - County			13,000	13,000
2965 Utilities	407	396	500	500
Total Services and Supplies	\$ 912	\$ 896	\$ 14,055	\$ 14,055
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 703	\$ 703
Total Appropriation for Contingencies	\$	\$	\$ 703	\$ 703
Total Appropriation 50820	\$ 912	\$ 896	\$ 14,758	\$ 14,758
CSA28 Z82 Pheasant Grove Lnd 60820				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 3	\$ 3
2273 Parts		121		
2405 Materials - Bldgs & Impr			50	50
2508 Collection Charges	65	66	65	65
2550 Administration	400	400	400	400
2555 Prof/Spec Svcs - Purchased		1,347		2,297
2556 Prof/Spec Svcs - County	3,323	591	2,297	1,257
2710 Rents & Leases - Equipment		78		
2965 Utilities	2,658	3,171	3,500	3,200
Total Services and Supplies	\$ 6,446	\$ 5,774	\$ 6,315	\$ 7,272
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 150	\$ 150
Total Appropriation for Contingencies	\$	\$	\$ 150	\$ 150
Total Appropriation 60820	\$ 6,446	\$ 5,774	\$ 6,465	\$ 7,422
Total Expenditures / Appropriations	\$ 7,358	\$ 6,670	\$ 21,223	\$ 22,180
Net Cost	\$ (3,656)	\$ (4,378)	\$ 9,982	\$ 10,939

CSA 28 Z84 Dream Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 84.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,541	\$ 3,125	\$ 3,700	\$ 3,100
Total Rev from Use of Money & Property	\$ 3,541	\$ 3,125	\$ 3,700	\$ 3,100
Charges for Services				
8105 Direct Charges	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895
Total Charges for Services	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895
Total Revenue	\$ 24,436	\$ 24,020	\$ 24,595	\$ 23,995
Expenditures / Appropriations				
CSA28 Z84 Dream Ranch Road 50840				
Services and Supplies				
2508 Collection Charges	\$ 83	\$ 83	\$ 83	\$ 83
2550 Administration	450	450	450	450
2965 Utilities	198	202	300	300
Total Services and Supplies	\$ 731	\$ 735	\$ 833	\$ 833
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 41	\$ 41
Total Appropriation for Contingencies	\$	\$	\$ 41	\$ 41
Total Appropriation 50840	\$ 731	\$ 735	\$ 874	\$ 874
CSA28 Z84 Dream Ranch F&W 66840				
Services and Supplies				
2273 Parts	\$	\$ 19	\$	\$
2405 Materials - Bldgs & Impr		1,057		
2508 Collection Charges	126	126	126	126
2550 Administration	300	300	300	300
2965 Utilities	8,777	8,764	8,620	8,620
2970 Water & Sewage - Special Districts	3,273	2,290	2,954	2,954
Total Services and Supplies	\$ 12,476	\$ 12,556	\$ 12,000	\$ 12,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 600	\$ 600
Total Appropriation for Contingencies	\$	\$	\$ 600	\$ 600
Total Appropriation 66840	\$ 12,476	\$ 12,556	\$ 12,600	\$ 12,600
Total Expenditures / Appropriations	\$ 13,207	\$ 13,291	\$ 13,474	\$ 13,474
Net Cost	\$ (11,229)	\$ (10,729)	\$ (11,121)	\$ (10,521)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z84 Dream Ranch Road

50840

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50840

CSA28 Z84 Dream Ranch F&W

66840

Services and Supplies

2273 Parts

2405 Materials - Bldgs & Impr

2508 Collection Charges

2550 Administration

2965 Utilities

2970 Water & Sewage - Special Districts

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 66840

Total Expenditures / Appropriations

Net Cost

CSA 28 Z85 Pineview

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 85.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 791	\$ 708	\$ 800	\$ 700
Total Rev from Use of Money & Property	\$ 791	\$ 708	\$ 800	\$ 700
Charges for Services				
8105 Direct Charges	\$ 3,074	\$ 3,074	\$ 3,074	\$ 3,074
Total Charges for Services	\$ 3,074	\$ 3,074	\$ 3,074	\$ 3,074
Total Revenue	\$ 3,865	\$ 3,782	\$ 3,874	\$ 3,774
Expenditures / Appropriations				
CSA28 Z85 Pineview Road 50850				
Services and Supplies				
2508 Collection Charges	\$ 31	\$ 31	\$ 31	\$ 31
2550 Administration	450	450	450	450
2965 Utilities	720	704	900	900
Total Services and Supplies	\$ 1,201	\$ 1,185	\$ 1,381	\$ 1,381
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$ 70	\$ 70	\$ 70	\$ 70
Total Appropriation for Contingencies	\$ 70	\$ 70	\$ 70	\$ 70
Total Appropriation 50850	\$ 1,201	\$ 1,185	\$ 1,451	\$ 1,451
Total Expenditures / Appropriations	\$ 1,201	\$ 1,185	\$ 1,451	\$ 1,451
Net Cost	\$ (2,664)	\$ (2,597)	\$ (2,423)	\$ (2,323)

CSA 28 Z87 Atwood Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 87.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,805	\$ 1,601	\$ 1,800	\$ 1,600
Total Rev from Use of Money & Property	\$ 1,805	\$ 1,601	\$ 1,800	\$ 1,600
Charges for Services				
8105 Direct Charges	\$ 10,335	\$ 10,335	\$ 10,335	\$ 10,335
Total Charges for Services	\$ 10,335	\$ 10,335	\$ 10,335	\$ 10,335
Other Financing Sources				
8780 Contributions from Other Funds	\$ 1,897	\$ 1,897	\$ 1,897	\$ 1,897
Total Other Financing Sources	\$ 1,897	\$ 1,897	\$ 1,897	\$ 1,897
Total Revenue	\$ 14,037	\$ 13,833	\$ 14,032	\$ 13,832
Expenditures / Appropriations				
CSA28 Z87 Atwood Ranch Road	50870			
Services and Supplies				
2508 Collection Charges	\$ 32	\$ 32	\$ 33	\$ 33
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			20,000	20,000
2965 Utilities	1,028	888	1,300	1,300
Total Services and Supplies	\$ 1,510	\$ 1,370	\$ 21,783	\$ 21,783
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,090	\$ 1,090
Total Appropriation for Contingencies	\$	\$	\$ 1,090	\$ 1,090
Total Appropriation 50870	\$ 1,510	\$ 1,370	\$ 22,873	\$ 22,873
CSA28 Z87 Atwood Ranch Lnd	60870			
Services and Supplies				
2086 Refuse Disposal	\$ 55	\$	\$	\$
2140 Gen Liability Ins			2	2
2405 Materials - Bldgs & Impr	159			
2508 Collection Charges	58	58	58	58
2550 Administration	1,250	1,250	1,250	1,250
2555 Prof/Spec Svcs - Purchased	400	235		250
2556 Prof/Spec Svcs - County	1,909	1,604	1,770	1,520
2965 Utilities	1,245	2,678	2,700	2,700
Total Services and Supplies	\$ 5,076	\$ 5,825	\$ 5,780	\$ 5,780
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation 60870	\$ 5,076	\$ 5,825	\$ 5,830	\$ 5,830
CSA28 Z87 Atwood Ranch Drn	66870			
Services and Supplies				

CSA 28 Z87 Atwood Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 87.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2508 Collection Charges	\$ 13	\$ 13	\$ 13	\$ 13
2550 Administration	300	300	300	300
2840 Special Dept Expense			150	150
2970 Water & Sewage - Special Districts	765	2,835	2,511	2,511
Total Services and Supplies	\$ 1,078	\$ 3,148	\$ 2,974	\$ 2,974
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	195	195
Total Appropriation for Contingencies	\$	\$	\$ 195	\$ 195
Total Appropriation 66870	\$ 1,078	\$ 3,148	\$ 3,169	\$ 3,169
Total Expenditures / Appropriations	\$ 7,664	\$ 10,343	\$ 31,872	\$ 31,872
Net Cost	\$ (6,373)	\$ (3,490)	\$ 17,840	\$ 18,040

CSA 28 Z89 Rock Creek Meadow

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 89.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 464	\$ 415	\$ 500	\$ 400
Total Rev from Use of Money & Property	\$ 464	\$ 415	\$ 500	\$ 400
Charges for Services				
8105 Direct Charges	\$ 1,824	\$ 1,824	\$ 1,824	\$ 1,824
Total Charges for Services	\$ 1,824	\$ 1,824	\$ 1,824	\$ 1,824
Total Revenue	\$ 2,288	\$ 2,239	\$ 2,324	\$ 2,224
Expenditures / Appropriations				
CSA28 Z89 Rock Crk Meadows Road 50890				
Services and Supplies				
2508 Collection Charges	\$ 18	\$ 18	\$ 19	\$ 19
2550 Administration	450	450	450	450
2965 Utilities	271	264	400	400
Total Services and Supplies	\$ 739	\$ 732	\$ 869	\$ 869
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 45	\$ 45
Total Appropriation for Contingencies	\$	\$	\$ 45	\$ 45
Total Appropriation 50890	\$ 739	\$ 732	\$ 914	\$ 914
Total Expenditures / Appropriations	\$ 739	\$ 732	\$ 914	\$ 914
Net Cost	\$ (1,549)	\$ (1,507)	\$ (1,410)	\$ (1,310)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z89 Rock Crk Meadows Road 50890

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 50890

Total Expenditures / Appropriations

Net Cost

CSA 28 Z90 Barton Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 90.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 114	\$ 98	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 114	\$ 98	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
Total Charges for Services	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
Total Revenue	\$ 1,374	\$ 1,358	\$ 1,360	\$ 1,360
Expenditures / Appropriations				
CSA28 Z90 Barton Ranch Lights 77900				
Services and Supplies				
2508 Collection Charges	\$ 13	\$ 13	\$ 13	\$ 13
2550 Administration	450	450	450	450
2965 Utilities	720	704	800	800
Total Services and Supplies	\$ 1,183	\$ 1,167	\$ 1,263	\$ 1,263
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 68	\$ 68
Total Appropriation for Contingencies	\$	\$	\$ 68	\$ 68
Total Appropriation 77900	\$ 1,183	\$ 1,167	\$ 1,331	\$ 1,331
Total Expenditures / Appropriations	\$ 1,183	\$ 1,167	\$ 1,331	\$ 1,331
Net Cost	\$ (191)	\$ (191)	\$ (29)	\$ (29)

CSA 28 Z92 Rockview

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 92.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 277	\$ 255	\$ 300	\$ 250
Total Rev from Use of Money & Property	\$ 277	\$ 255	\$ 300	\$ 250
Charges for Services				
8105 Direct Charges	\$ 2,184	\$ 2,184	\$ 2,184	\$ 2,184
Total Charges for Services	\$ 2,184	\$ 2,184	\$ 2,184	\$ 2,184
Total Revenue	\$ 2,461	\$ 2,439	\$ 2,484	\$ 2,434
Expenditures / Appropriations				
CSA28 Z92 Rockview Road 50920				
Services and Supplies				
2508 Collection Charges	\$ 22	\$ 22	\$ 22	\$ 22
2550 Administration	450	450	450	450
2965 Utilities	407	396	500	500
Total Services and Supplies	\$ 879	\$ 868	\$ 972	\$ 972
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 49	\$ 49
Total Appropriation for Contingencies	\$	\$	\$ 49	\$ 49
Total Appropriation 50920	\$ 879	\$ 868	\$ 1,021	\$ 1,021
Total Expenditures / Appropriations	\$ 879	\$ 868	\$ 1,021	\$ 1,021
Net Cost	\$ (1,582)	\$ (1,571)	\$ (1,463)	\$ (1,413)

CSA 28 Z94 Quarry Meadows

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 94.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 814	\$ 726	\$ 800	\$ 700
Total Rev from Use of Money & Property	\$ 814	\$ 726	\$ 800	\$ 700
Charges for Services				
8105 Direct Charges	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243
Total Charges for Services	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243
Total Revenue	\$ 4,057	\$ 3,969	\$ 4,043	\$ 3,943
Expenditures / Appropriations				
CSA28 Z94 Quarry Meadows Road 50940				
Services and Supplies				
2508 Collection Charges	\$ 32	\$ 32	\$ 33	\$ 33
2550 Administration	450	450	450	450
2965 Utilities	1,075	1,055	1,200	1,200
Total Services and Supplies	\$ 1,557	\$ 1,537	\$ 1,683	\$ 1,683
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 85	\$ 85
Total Appropriation for Contingencies	\$	\$	\$ 85	\$ 85
Total Appropriation 50940	\$ 1,557	\$ 1,537	\$ 1,768	\$ 1,768
Total Expenditures / Appropriations	\$ 1,557	\$ 1,537	\$ 1,768	\$ 1,768
Net Cost	\$ (2,500)	\$ (2,432)	\$ (2,275)	\$ (2,175)

CSA 28 Z96 Mammoth Ridge

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 96.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,326	\$ 1,197	\$ 1,300	\$ 1,200
Total Rev from Use of Money & Property	\$ 1,326	\$ 1,197	\$ 1,300	\$ 1,200
Charges for Services				
8105 Direct Charges	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170
Total Charges for Services	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170
Total Revenue	\$ 5,496	\$ 5,367	\$ 5,470	\$ 5,370
Expenditures / Appropriations				
CSA28 Z96 Mammoth Ridge Road 50960				
Services and Supplies				
2508 Collection Charges	\$ 42	\$ 42	\$ 42	\$ 42
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 342	\$ 342	\$ 342	\$ 342
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 50960	\$ 342	\$ 342	\$ 362	\$ 362
Total Expenditures / Appropriations	\$ 342	\$ 342	\$ 362	\$ 362
Net Cost	\$ (5,154)	\$ (5,025)	\$ (5,108)	\$ (5,008)

CSA 28 Z97 Sunset West Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 97.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 19,711	\$ 11,881	\$	\$
Total Rev from Use of Money & Property	\$ 19,711	\$ 11,881	\$	\$
Intergovernmental Revenue				
7229 State Response Reimbursement	\$ 430	\$ 1,822	\$	\$
7326 Federal - Other		110,045		
Total Intergovernmental Revenue	\$ 430	\$ 111,867	\$	\$
Charges for Services				
8197 Fire Services	\$ 2,376,237	\$ 2,965,054	\$ 3,217,391	\$ 3,220,141
8212 Other General Reimbursement	42,719	7,621		
Total Charges for Services	\$ 2,418,956	\$ 2,972,675	\$ 3,217,391	\$ 3,220,141
Total Revenue	\$ 2,439,097	\$ 3,096,423	\$ 3,217,391	\$ 3,220,141
Expenditures / Appropriations				
CSA28 Z97 Sunset West Fire	67770			
Services and Supplies				
2050 Communications - Radio	\$ 3,704	\$ 851	\$ 5,000	\$ 5,000
2051 Communications - Telephone	2,636	2,505	3,500	3,500
2052 Mobile Communication Devices	1,569	1,312	1,500	1,500
2085 Household Expense	3,414	4,441	6,000	6,000
2086 Refuse Disposal	2,148	2,185	2,250	2,250
2130 Insurance	4,556	4,633	9,000	9,000
2140 Gen Liability Ins			4,721	4,721
2271 Parts Installed		5,591		
2273 Parts	7,423	12,584	15,000	15,000
2277 Auto - Towing		625		
2290 Maintenance - Equipment	19,248	6,399	15,000	15,000
2404 Maintenance Services	8,491	6,990	7,340	7,340
2405 Materials - Bldgs & Impr	3,148	8,081	5,000	5,000
2422 Medical, Dental & Lab Supp	14,896	11,731	15,000	15,000
2439 Membership/Dues		57		
2456 Misc Expense	945	886		
2511 Printing	1,586	1,859	1,500	1,500
2522 Other Supplies	6,129	1,520	1,725	1,725
2523 Office Supplies & Exp	1,834	2,905	2,000	2,000
2524 Postage	6		250	250
2528 Services			200	200
2534 Operating Materials	34,805	24,161	11,048	11,048
2550 Administration	11,741	8,879	12,983	12,983
2551 Prof/Svcs Purchased-CDF Fire Services	2,744,925	2,768,115	3,019,495	3,019,495
2555 Prof/Spec Svcs - Purchased		500		

Expenditures / Appropriations

CSA28 Z97 Sunset West Fire 67770

Services and Supplies

2050 Communications - Radio	\$ 3,704	\$ 851	\$ 5,000	\$ 5,000
2051 Communications - Telephone	2,636	2,505	3,500	3,500
2052 Mobile Communication Devices	1,569	1,312	1,500	1,500
2085 Household Expense	3,414	4,441	6,000	6,000
2086 Refuse Disposal	2,148	2,185	2,250	2,250
2130 Insurance	4,556	4,633	9,000	9,000
2140 Gen Liability Ins			4,721	4,721
2271 Parts Installed		5,591		
2273 Parts	7,423	12,584	15,000	15,000
2277 Auto - Towing		625		
2290 Maintenance - Equipment	19,248	6,399	15,000	15,000
2404 Maintenance Services	8,491	6,990	7,340	7,340
2405 Materials - Bldgs & Impr	3,148	8,081	5,000	5,000
2422 Medical, Dental & Lab Supp	14,896	11,731	15,000	15,000
2439 Membership/Dues		57		
2456 Misc Expense	945	886		
2511 Printing	1,586	1,859	1,500	1,500
2522 Other Supplies	6,129	1,520	1,725	1,725
2523 Office Supplies & Exp	1,834	2,905	2,000	2,000
2524 Postage	6		250	250
2528 Services			200	200
2534 Operating Materials	34,805	24,161	11,048	11,048
2550 Administration	11,741	8,879	12,983	12,983
2551 Prof/Svcs Purchased-CDF Fire Services	2,744,925	2,768,115	3,019,495	3,019,495
2555 Prof/Spec Svcs - Purchased		500		

Revenue

Rev from Use of Money & Property

6950 Interest	\$ 19,711	\$ 11,881	\$	\$
Total Rev from Use of Money & Property	\$ 19,711	\$ 11,881	\$	\$

Intergovernmental Revenue

7229 State Response Reimbursement	\$ 430	\$ 1,822	\$	\$
7326 Federal - Other		110,045		
Total Intergovernmental Revenue	\$ 430	\$ 111,867	\$	\$

Charges for Services

8197 Fire Services	\$ 2,376,237	\$ 2,965,054	\$ 3,217,391	\$ 3,220,141
8212 Other General Reimbursement	42,719	7,621		
Total Charges for Services	\$ 2,418,956	\$ 2,972,675	\$ 3,217,391	\$ 3,220,141

Total Revenue	\$ 2,439,097	\$ 3,096,423	\$ 3,217,391	\$ 3,220,141
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Expenditures / Appropriations

CSA28 Z97 Sunset West Fire 67770

Services and Supplies

2050 Communications - Radio	\$ 3,704	\$ 851	\$ 5,000	\$ 5,000
2051 Communications - Telephone	2,636	2,505	3,500	3,500
2052 Mobile Communication Devices	1,569	1,312	1,500	1,500
2085 Household Expense	3,414	4,441	6,000	6,000
2086 Refuse Disposal	2,148	2,185	2,250	2,250
2130 Insurance	4,556	4,633	9,000	9,000
2140 Gen Liability Ins			4,721	4,721
2271 Parts Installed		5,591		
2273 Parts	7,423	12,584	15,000	15,000
2277 Auto - Towing		625		
2290 Maintenance - Equipment	19,248	6,399	15,000	15,000
2404 Maintenance Services	8,491	6,990	7,340	7,340
2405 Materials - Bldgs & Impr	3,148	8,081	5,000	5,000
2422 Medical, Dental & Lab Supp	14,896	11,731	15,000	15,000
2439 Membership/Dues		57		
2456 Misc Expense	945	886		
2511 Printing	1,586	1,859	1,500	1,500
2522 Other Supplies	6,129	1,520	1,725	1,725
2523 Office Supplies & Exp	1,834	2,905	2,000	2,000
2524 Postage	6		250	250
2528 Services			200	200
2534 Operating Materials	34,805	24,161	11,048	11,048
2550 Administration	11,741	8,879	12,983	12,983
2551 Prof/Svcs Purchased-CDF Fire Services	2,744,925	2,768,115	3,019,495	3,019,495
2555 Prof/Spec Svcs - Purchased		500		

1	2	3	4	5
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Revenue

Rev from Use of Money & Property

6950 Interest	\$ 19,711	\$ 11,881	\$	\$
Total Rev from Use of Money & Property	\$ 19,711	\$ 11,881	\$	\$

Intergovernmental Revenue

7229 State Response Reimbursement	\$ 430	\$ 1,822	\$	\$
7326 Federal - Other		110,045		
Total Intergovernmental Revenue	\$ 430	\$ 111,867	\$	\$

Charges for Services

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8212 Other General Reimbursement	42,719	7,621		
Total Charges for Services	\$ 2,418,956	\$ 2,972,675	\$ 3,217,391	\$ 3,220,141

Total Revenue	\$ 2,439,097	\$ 3,096,423	\$ 3,217,391	\$ 3,220,141
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Expenditures / Appropriations

CSA28 Z97 Sunset West Fire 67770

Services and Supplies

2050 Communications - Radio	\$ 3,704	\$ 851	\$ 5,000	\$ 5,000
2051 Communications - Telephone	2,636	2,505	3,500	3,500
2052 Mobile Communication Devices	1,569	1,312	1,500	1,500
2085 Household Expense	3,414	4,441	6,000	6,000
2086 Refuse Disposal	2,148	2,185	2,250	2,250
2130 Insurance	4,556	4,633	9,000	9,000
2140 Gen Liability Ins			4,721	4,721
2271 Parts Installed		5,591		
2273 Parts	7,423	12,584	15,000	15,000
2277 Auto - Towing		625		
2290 Maintenance - Equipment	19,248	6,399	15,000	15,000
2404 Maintenance Services	8,491	6,990	7,340	7,340
2405 Materials - Bldgs & Impr	3,148	8,081	5,000	5,000
2422 Medical, Dental & Lab Supp	14,896	11,731	15,000	15,000
2439 Membership/Dues		57		
2456 Misc Expense	945	886		
2511 Printing	1,586	1,859	1,500	1,500
2522 Other Supplies	6,129	1,520	1,725	1,725
2523 Office Supplies & Exp	1,834	2,905	2,000	2,000
2524 Postage	6		250	250
2528 Services			200	200
2534 Operating Materials	34,805	24,161	11,048	11,048
2550 Administration	11,741	8,879	12,983	12,983
2551 Prof/Svcs Purchased-CDF Fire Services	2,744,925	2,768,115	3,019,495	3,019,495
2555 Prof/Spec Svcs - Purchased		500		

1	2	3	4	5
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Revenue

Rev from Use of Money & Property

6950 Interest	\$ 19,711	\$ 11,881	\$	\$
Total Rev from Use of Money & Property	\$ 19,711	\$ 11,881	\$	\$

Intergovernmental Revenue

7229 State Response Reimbursement	\$ 430	\$ 1,822	\$	\$
7326 Federal - Other		110,045		
Total Intergovernmental Revenue	\$ 430	\$ 111,867	\$	\$

Charges for Services

8197 Fire Services	\$ 2,376,237	\$ 2,965,054	\$ 3,217,391	\$ 3,220,141
8212 Other General Reimbursement	42,719	7,621		
Total Charges for Services	\$ 2,418,956	\$ 2,972,675	\$ 3,217,391	\$ 3,220,141

Total Revenue	\$ 2,439,097	\$ 3,096,423	\$ 3,217,391	\$ 3,220,141
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Expenditures / Appropriations

CSA28 Z97 Sunset West Fire 67770

Services and Supplies

2050 Communications - Radio	\$ 3,704	\$ 851	\$ 5,000	\$ 5,000
2051 Communications - Telephone	2,636	2,505	3,500	3,500
2052 Mobile Communication Devices	1,569	1,312	1,500	1,500
2085 Household Expense	3,414	4,441	6,000	6,000
2086 Refuse Disposal	2,148	2,185	2,250	2,250
2130 Insurance	4,556	4,633	9,000	9,000
2140 Gen Liability Ins			4,721	4,721
2271 Parts Installed		5,591		
2273 Parts	7,423	12,584	15,000	15,000
2277 Auto - Towing		625		
2290 Maintenance - Equipment	19,248	6,399	15,000	15,000
2404 Maintenance Services	8,491	6,990	7,340	7,340
2405 Materials - Bldgs & Impr	3,148	8,081	5,000	5,000
2422 Medical, Dental & Lab Supp	14,896	11,731	15,000	15,000
2439 Membership/Dues		57		
2456 Misc Expense	945	886		
2511 Printing	1,586	1,859</		

CSA 28 Z97 Sunset West Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 97.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2709 Countywide System Charges	664	934	1,029	1,029
2710 Rents & Leases - Equipment	240	192	750	750
2770 Fuels & Lubricants	19,551	26,911	25,000	25,000
2838 Special Dept Expense-1099 Reportable	500	787	600	600
2844 Training	3,500	4,855	3,000	3,000
2853 Safety Clothing - Other Agency	137	7,659	20,000	20,000
2860 Library Materials			500	500
2964 Meals/Food Purchases		31		
2965 Utilities	22,043	24,021	28,000	28,000
Total Services and Supplies	\$ 2,919,839	\$ 2,942,200	\$ 3,217,391	\$ 3,217,391
Capital Assets				
4451 Equipment	\$	\$ 119,666	\$	\$
Total Capital Assets	\$	\$ 119,666	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$	\$ 2,751
Total Appropriation for Contingencies	\$	\$	\$	\$ 2,751
Total Appropriation 67770	\$ 2,919,839	\$ 3,061,866	\$ 3,217,391	\$ 3,220,142
Total Expenditures / Appropriations	\$ 2,919,839	\$ 3,061,866	\$ 3,217,391	\$ 3,220,142
Net Cost	\$ 480,742	\$ (34,557)	\$	\$ 1

CSA 28 Z98 Carnelian Circle

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 98.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 854	\$ 823	\$ 900	\$ 800
Total Rev from Use of Money & Property	\$ 854	\$ 823	\$ 900	\$ 800
Charges for Services				
8105 Direct Charges	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093
Total Charges for Services	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093
Total Revenue	\$ 7,947	\$ 7,916	\$ 7,993	\$ 7,893
Expenditures / Appropriations				
CSA28 Z98 Carnelian Circle Road 50980				
Services and Supplies				
2508 Collection Charges	\$ 71	\$ 71	\$ 71	\$ 71
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County	138		1,500	1,500
Total Services and Supplies	\$ 509	\$ 371	\$ 1,871	\$ 1,871
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 101	\$ 101
Total Appropriation for Contingencies	\$	\$	\$ 101	\$ 101
Total Appropriation 50980	\$ 509	\$ 371	\$ 1,972	\$ 1,972
Total Expenditures / Appropriations	\$ 509	\$ 371	\$ 1,972	\$ 1,972
Net Cost	\$ (7,438)	\$ (7,545)	\$ (6,021)	\$ (5,921)

Special Districts

506

FY2013-14 Final Budget

CSA 28 Z99 Tamarack

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 99.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 219	\$ 186	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 219	\$ 186	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 3,405	\$ 3,405	\$ 3,405	\$ 3,405
Total Charges for Services	\$ 3,405	\$ 3,405	\$ 3,405	\$ 3,405
Total Revenue	\$ 3,624	\$ 3,591	\$ 3,605	\$ 3,605
Expenditures / Appropriations				
CSA28 Z99 Tamarack Road	50990			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 42	\$ 42
2508 Collection Charges	34	34	35	35
2550 Administration	300	300	300	300
2555 Prof/Spec Svcs - Purchased	2,545	2,545	3,500	3,500
2556 Prof/Spec Svcs - County	24,295			
Total Services and Supplies	\$ 27,174	\$ 2,879	\$ 3,877	\$ 3,877
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 193	\$ 193
Total Appropriation for Contingencies	\$	\$	\$ 193	\$ 193
Total Appropriation 50990	\$ 27,174	\$ 2,879	\$ 4,070	\$ 4,070
Total Expenditures / Appropriations	\$ 27,174	\$ 2,879	\$ 4,070	\$ 4,070
Net Cost	\$ 23,550	\$ (712)	\$ 465	\$ 465

CSA 28 Z101 Almond Knl R&D

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 101.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 656	\$ 594	\$ 700	\$ 600
Total Rev from Use of Money & Property	\$ 656	\$ 594	\$ 700	\$ 600
Charges for Services				
8105 Direct Charges	\$ 2,424	\$ 2,424	\$ 2,424	\$ 2,424
Total Charges for Services	\$ 2,424	\$ 2,424	\$ 2,424	\$ 2,424
Total Revenue	\$ 3,080	\$ 3,018	\$ 3,124	\$ 3,024
Expenditures / Appropriations				
CSA28 Z101 Almnd Knoll Road 51010				
Services and Supplies				
2508 Collection Charges	\$ 24	\$ 24	\$ 25	\$ 25
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 324	\$ 324	\$ 325	\$ 325
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 18	\$ 18
Total Appropriation for Contingencies	\$	\$	\$ 18	\$ 18
Total Appropriation 51010	\$ 324	\$ 324	\$ 343	\$ 343
Total Expenditures / Appropriations	\$ 324	\$ 324	\$ 343	\$ 343
Net Cost	\$ (2,756)	\$ (2,694)	\$ (2,781)	\$ (2,681)

CSA 28 Z102 Sierra Mesa

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 102.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 261	\$ 229	\$ 250	\$ 250
Total Rev from Use of Money & Property	\$ 261	\$ 229	\$ 250	\$ 250
Charges for Services				
8105 Direct Charges	\$ 1,728	\$ 1,728	\$ 1,728	\$ 1,728
Total Charges for Services	\$ 1,728	\$ 1,728	\$ 1,728	\$ 1,728
Total Revenue	\$ 1,989	\$ 1,957	\$ 1,978	\$ 1,978
Expenditures / Appropriations				
CSA28 Z102 Sierra Mesa Road 51020				
Services and Supplies				
2508 Collection Charges	\$ 17	\$ 17	\$ 18	\$ 18
2550 Administration	450	450	450	450
2965 Utilities	407	396	500	500
2970 Water & Sewage - Special Districts	824	735	900	900
Total Services and Supplies	\$ 1,698	\$ 1,598	\$ 1,868	\$ 1,868
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation 51020	\$ 1,698	\$ 1,598	\$ 1,968	\$ 1,968
Total Expenditures / Appropriations	\$ 1,698	\$ 1,598	\$ 1,968	\$ 1,968
Net Cost	\$ (291)	\$ (359)	\$ (10)	\$ (10)

CSA 28 Z103 Deer Ridge

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 103.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,567	\$ 2,422	\$ 2,600	\$ 2,400
Total Rev from Use of Money & Property	\$ 2,567	\$ 2,422	\$ 2,600	\$ 2,400
Charges for Services				
8105 Direct Charges	\$ 19,270	\$ 19,637	\$ 20,068	\$ 20,068
Total Charges for Services	\$ 19,270	\$ 19,637	\$ 20,068	\$ 20,068
Total Revenue	\$ 21,837	\$ 22,059	\$ 22,668	\$ 22,468
Expenditures / Appropriations				
CSA Z103 Deer Ridge	51030			
Services and Supplies				
2508 Collection Charges	\$ 193	\$ 196	\$ 201	\$ 201
2550 Administration	515	525	537	537
2553 CSA Management Fee	582	441	2,006	2,006
2965 Utilities	2,612	2,562	2,900	2,900
Total Services and Supplies	\$ 3,902	\$ 3,724	\$ 5,644	\$ 5,644
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 282	\$ 282
Total Appropriation for Contingencies	\$	\$	\$ 282	\$ 282
Total Appropriation 51030	\$ 3,902	\$ 3,724	\$ 5,926	\$ 5,926
Total Expenditures / Appropriations	\$ 3,902	\$ 3,724	\$ 5,926	\$ 5,926
Net Cost	\$ (17,935)	\$ (18,335)	\$ (16,742)	\$ (16,542)

CSA 28 Z104 Black Hawk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 104.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 5,473	\$ 2,865	\$ 4,000	\$ 2,800
Total Rev from Use of Money & Property	\$ 5,473	\$ 2,865	\$ 4,000	\$ 2,800
Charges for Services				
8105 Direct Charges	\$ 11,610	\$ 11,610	\$ 11,610	\$ 11,610
Total Charges for Services	\$ 11,610	\$ 11,610	\$ 11,610	\$ 11,610
Total Revenue	\$ 17,083	\$ 14,475	\$ 15,610	\$ 14,410
Expenditures / Appropriations				
CSA28 Z104 Blackhawk Road 51040				
Services and Supplies				
2508 Collection Charges	\$ 116	\$ 116	\$ 117	\$ 117
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County	310	220,873	5,000	5,000
2970 Water & Sewage - Special Districts	2,550	1,943	3,400	3,400
Total Services and Supplies	\$ 3,276	\$ 223,232	\$ 8,817	\$ 8,817
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 441	\$ 441
Total Appropriation for Contingencies	\$	\$	\$ 441	\$ 441
Total Appropriation 51040	\$ 3,276	\$ 223,232	\$ 9,258	\$ 9,258
Total Expenditures / Appropriations	\$ 3,276	\$ 223,232	\$ 9,258	\$ 9,258
Net Cost	\$ (13,807)	\$ 208,757	\$ (6,352)	\$ (5,152)

CSA 28 Z106 Olive Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 106.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 435	\$ 389	\$ 450	\$ 400
Total Rev from Use of Money & Property	\$ 435	\$ 389	\$ 450	\$ 400
Charges for Services				
8105 Direct Charges	\$ 1,870	\$ 1,870	\$ 1,870	\$ 1,870
Total Charges for Services	\$ 1,870	\$ 1,870	\$ 1,870	\$ 1,870
Total Revenue	\$ 2,305	\$ 2,259	\$ 2,320	\$ 2,270
Expenditures / Appropriations				
CSA28 Z106 Olive Ranch Road 51060				
Services and Supplies				
2508 Collection Charges	\$ 19	\$ 19	\$ 19	\$ 19
2550 Administration	450	450	450	450
2965 Utilities	339	336	450	450
Total Services and Supplies	\$ 808	\$ 805	\$ 919	\$ 919
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 45	\$ 45
Total Appropriation for Contingencies	\$	\$	\$ 45	\$ 45
Total Appropriation 51060	\$ 808	\$ 805	\$ 964	\$ 964
Total Expenditures / Appropriations	\$ 808	\$ 805	\$ 964	\$ 964
Net Cost	\$ (1,497)	\$ (1,454)	\$ (1,356)	\$ (1,306)

CSA 28 Z107 Foothill Oaks

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 107.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,088	\$ 978	\$ 1,000	\$ 1,000
Total Rev from Use of Money & Property	\$ 1,088	\$ 978	\$ 1,000	\$ 1,000
Charges for Services				
8105 Direct Charges	\$ 3,914	\$ 3,914	\$ 3,914	\$ 3,914
Total Charges for Services	\$ 3,914	\$ 3,914	\$ 3,914	\$ 3,914
Total Revenue	\$ 5,002	\$ 4,892	\$ 4,914	\$ 4,914
Expenditures / Appropriations				
CSA28 Z107 Foothill Oaks Road 51070				
Services and Supplies				
2508 Collection Charges	\$ 39	\$ 39	\$ 40	\$ 40
2550 Administration	450	450	450	450
2965 Utilities	574	566	700	700
Total Services and Supplies	\$ 1,063	\$ 1,055	\$ 1,190	\$ 1,190
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation for Contingencies	\$	\$	\$ 100	\$ 100
Total Appropriation 51070	\$ 1,063	\$ 1,055	\$ 1,290	\$ 1,290
Total Expenditures / Appropriations	\$ 1,063	\$ 1,055	\$ 1,290	\$ 1,290
Net Cost	\$ (3,939)	\$ (3,837)	\$ (3,624)	\$ (3,624)

CSA 28 Z109 Oak Leaf Glen

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 109.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,608	\$ 2,362	\$ 2,800	\$ 2,300
Total Rev from Use of Money & Property	\$ 2,608	\$ 2,362	\$ 2,800	\$ 2,300
Charges for Services				
8105 Direct Charges	\$ 8,685	\$ 8,685	\$ 8,685	\$ 8,685
Total Charges for Services	\$ 8,685	\$ 8,685	\$ 8,685	\$ 8,685
Total Revenue	\$ 11,293	\$ 11,047	\$ 11,485	\$ 10,985
Expenditures / Appropriations				
CSA28 Z109 Oak Leaf Glen Road 51090				
Services and Supplies				
2508 Collection Charges	\$ 87	\$ 87	\$ 87	\$ 87
2550 Administration	450	450	450	450
2965 Utilities	120	122	300	300
Total Services and Supplies	\$ 657	\$ 659	\$ 837	\$ 837
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 42	\$ 42
Total Appropriation for Contingencies	\$	\$	\$ 42	\$ 42
Total Appropriation 51090	\$ 657	\$ 659	\$ 879	\$ 879
Total Expenditures / Appropriations	\$ 657	\$ 659	\$ 879	\$ 879
Net Cost	\$ (10,636)	\$ (10,388)	\$ (10,606)	\$ (10,106)

CSA 28 Z111 Princeton Club

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 111.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,981	\$ 2,710	\$ 3,000	\$ 2,700
Total Rev from Use of Money & Property	\$ 2,981	\$ 2,710	\$ 3,000	\$ 2,700
Charges for Services				
8105 Direct Charges	\$ 11,844	\$ 11,844	\$ 11,844	\$ 11,844
Total Charges for Services	\$ 11,844	\$ 11,844	\$ 11,844	\$ 11,844
Total Revenue	\$ 14,825	\$ 14,554	\$ 14,844	\$ 14,544
Expenditures / Appropriations				
CSA28 Z111 Princeton Club Road 51110				
Services and Supplies				
2508 Collection Charges	\$ 118	\$ 118	\$ 119	\$ 119
2550 Administration	450	450	450	450
2556 Prof/Spec Svcs - County			55,000	55,000
2965 Utilities	1,268	1,237	1,500	1,500
Total Services and Supplies	\$ 1,836	\$ 1,805	\$ 57,069	\$ 57,069
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,854	\$ 2,854
Total Appropriation for Contingencies	\$	\$	\$ 2,854	\$ 2,854
Total Appropriation 51110	\$ 1,836	\$ 1,805	\$ 59,923	\$ 59,923
Total Expenditures / Appropriations	\$ 1,836	\$ 1,805	\$ 59,923	\$ 59,923
Net Cost	\$ (12,989)	\$ (12,749)	\$ 45,079	\$ 45,379

CSA 28 Z113 Parkview

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 113.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 402	\$ 359	\$ 400	\$ 350
Total Rev from Use of Money & Property	\$ 402	\$ 359	\$ 400	\$ 350
Charges for Services				
8105 Direct Charges	\$ 1,968	\$ 1,968	\$ 1,968	\$ 1,968
Total Charges for Services	\$ 1,968	\$ 1,968	\$ 1,968	\$ 1,968
Total Revenue	\$ 2,370	\$ 2,327	\$ 2,368	\$ 2,318
Expenditures / Appropriations				
CSA28 Z113 Parkview Road 51130				
Services and Supplies				
2508 Collection Charges	\$ 20	\$ 20	\$ 20	\$ 20
2550 Administration	450	450	450	450
2965 Utilities	480	472	600	600
Total Services and Supplies	\$ 950	\$ 942	\$ 1,070	\$ 1,070
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 57	\$ 57
Total Appropriation for Contingencies	\$	\$	\$ 57	\$ 57
Total Appropriation 51130	\$ 950	\$ 942	\$ 1,127	\$ 1,127
Total Expenditures / Appropriations	\$ 950	\$ 942	\$ 1,127	\$ 1,127
Net Cost	\$ (1,420)	\$ (1,385)	\$ (1,241)	\$ (1,191)

Revenue

Rev from Use of Money & Property

6950 Interest

Charges for Services

8105 Direct Charges

Expenditures / Appropriations

CSA28 Z113 Parkview Road

51130

Services and Supplies

2508 Collection Charges

2550 Administration

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51130

Total Expenditures / Appropriations

Net Cost

CSA 28 Z114 Pine Ridge

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 114.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 612	\$ 559	\$ 600	\$ 550
Total Rev from Use of Money & Property	\$ 612	\$ 559	\$ 600	\$ 550
Charges for Services				
8105 Direct Charges	\$ 2,651	\$ 2,651	\$ 2,651	\$ 2,651
Total Charges for Services	\$ 2,651	\$ 2,651	\$ 2,651	\$ 2,651
Total Revenue	\$ 3,263	\$ 3,210	\$ 3,251	\$ 3,201
Expenditures / Appropriations				
CSA28 Z114 Pine Ridge Road	51140			
Services and Supplies				
2508 Collection Charges	\$ 27	\$ 27	\$ 27	\$ 27
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 327	\$ 327	\$ 327	\$ 327
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 51140	\$ 327	\$ 327	\$ 347	\$ 347
Total Expenditures / Appropriations	\$ 327	\$ 327	\$ 347	\$ 347
Net Cost	\$ (2,936)	\$ (2,883)	\$ (2,904)	\$ (2,854)

CSA 28 Z115 Silver Oaks

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 115.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 254	\$ 227	\$ 250	\$ 250
Total Rev from Use of Money & Property	\$ 254	\$ 227	\$ 250	\$ 250
Charges for Services				
8105 Direct Charges	\$ 1,343	\$ 1,343	\$ 1,343	\$ 1,343
Total Charges for Services	\$ 1,343	\$ 1,343	\$ 1,343	\$ 1,343
Total Revenue	\$ 1,597	\$ 1,570	\$ 1,593	\$ 1,593
Expenditures / Appropriations				
CSA28 Z115 Silver Oaks Road 51150				
Services and Supplies				
2508 Collection Charges	\$ 13	\$ 13	\$ 14	\$ 14
2550 Administration	450	450	450	450
2965 Utilities	237	238	400	400
Total Services and Supplies	\$ 700	\$ 701	\$ 864	\$ 864
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation for Contingencies	\$	\$	\$ 50	\$ 50
Total Appropriation 51150	\$ 700	\$ 701	\$ 914	\$ 914
Total Expenditures / Appropriations	\$ 700	\$ 701	\$ 914	\$ 914
Net Cost	\$ (897)	\$ (869)	\$ (679)	\$ (679)

CSA 28 Z116 Col Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 116.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 354	\$ 323	\$ 350	\$ 350
Total Rev from Use of Money & Property	\$ 354	\$ 323	\$ 350	\$ 350
Charges for Services				
8105 Direct Charges	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720
Total Charges for Services	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720
Total Revenue	\$ 2,074	\$ 2,043	\$ 2,070	\$ 2,070
Expenditures / Appropriations				
CSA28 Z116 Colony Est Road 51160				
Services and Supplies				
2508 Collection Charges	\$ 17	\$ 17	\$ 18	\$ 18
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 317	\$ 317	\$ 318	\$ 318
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 51160	\$ 317	\$ 317	\$ 338	\$ 338
Total Expenditures / Appropriations	\$ 317	\$ 317	\$ 338	\$ 338
Net Cost	\$ (1,757)	\$ (1,726)	\$ (1,732)	\$ (1,732)

CSA 28 Z117 Whittington Heights

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 117.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 758	\$ 669	\$ 750	\$ 700
Total Rev from Use of Money & Property	\$ 758	\$ 669	\$ 750	\$ 700
Charges for Services				
8105 Direct Charges	\$ 2,432	\$ 2,432	\$ 2,432	\$ 2,432
Total Charges for Services	\$ 2,432	\$ 2,432	\$ 2,432	\$ 2,432
Total Revenue	\$ 3,190	\$ 3,101	\$ 3,182	\$ 3,132
Expenditures / Appropriations				
CSA28 Z117 Whittington Road 51170				
Services and Supplies				
2508 Collection Charges	\$ 24	\$ 24	\$ 25	\$ 25
2550 Administration	300	300	300	300
2970 Water & Sewage - Special Districts	1,456	1,208	1,450	1,450
Total Services and Supplies	\$ 1,780	\$ 1,532	\$ 1,775	\$ 1,775
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation 51170	\$ 1,780	\$ 1,532	\$ 1,863	\$ 1,863
Total Expenditures / Appropriations	\$ 1,780	\$ 1,532	\$ 1,863	\$ 1,863
Net Cost	\$ (1,410)	\$ (1,569)	\$ (1,319)	\$ (1,269)

Special Districts

520

FY2013-14 Final Budget

CSA 28 Z120 Granite Bay

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 120.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 965	\$ 700	\$ 1,500	\$ 1,500
Total Rev from Use of Money & Property	\$ 965	\$ 700	\$ 1,500	\$ 1,500
Charges for Services				
8105 Direct Charges	\$ 58,344	\$ 58,484	\$ 58,472	\$ 58,624
Total Charges for Services	\$ 58,344	\$ 58,484	\$ 58,472	\$ 58,624
Total Revenue	\$ 59,309	\$ 59,184	\$ 59,972	\$ 60,124
Expenditures / Appropriations				
CSA28 Z120 Granite Bay Ln	61200			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 57	\$ 57
2273 Parts			500	500
2405 Materials - Bldgs & Impr	577	893	500	500
2508 Collection Charges	585	586	585	585
2511 Printing	3			
2549 Construction Projects	67,173	808	21,000	41,000
2550 Administration	3,750	3,750	3,750	3,750
2555 Prof/Spec Svcs - Purchased	288	8,606	16,760	16,760
2556 Prof/Spec Svcs - County	26,249	23,471	23,220	23,220
2701 Publications & Legal Notices	768			
2840 Special Dept Expense			2,500	2,500
2862 Landfill Dump Fee	128			
2965 Utilities	7,464	9,797	8,500	8,500
Total Services and Supplies	\$ 106,985	\$ 47,911	\$ 77,372	\$ 97,372
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 3,600	\$ 3,600
Total Appropriation for Contingencies	\$	\$	\$ 3,600	\$ 3,600
Total Appropriation 61200	\$ 106,985	\$ 47,911	\$ 80,972	\$ 100,972
Total Expenditures / Appropriations	\$ 106,985	\$ 47,911	\$ 80,972	\$ 100,972
Net Cost	\$ 47,676	\$ (11,273)	\$ 21,000	\$ 40,848

CSA 28 Z122 Rainbow Valley

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 122.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 123	\$ 108	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 123	\$ 108	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352
Total Charges for Services	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352
Total Revenue	\$ 1,475	\$ 1,460	\$ 1,452	\$ 1,452
Expenditures / Appropriations				
CSA28 Z122 Rainbow Valley Road	51220			
Services and Supplies				
2508 Collection Charges	\$ 14	\$ 14	\$ 14	\$ 14
2550 Administration	450	450	450	450
2965 Utilities	198	202	275	275
2970 Water & Sewage - Special Districts	865	630	850	850
Total Services and Supplies	\$ 1,527	\$ 1,296	\$ 1,589	\$ 1,589
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 80	\$ 80
Total Appropriation for Contingencies	\$	\$	\$ 80	\$ 80
Total Appropriation 51220	\$ 1,527	\$ 1,296	\$ 1,669	\$ 1,669
Total Expenditures / Appropriations	\$ 1,527	\$ 1,296	\$ 1,669	\$ 1,669
Net Cost	\$ 52	\$ (164)	\$ 217	\$ 217

CSA 28 Z124 Bradley Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 124.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 216	\$ 199	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 216	\$ 199	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350
Total Charges for Services	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350
Total Revenue	\$ 1,566	\$ 1,549	\$ 1,550	\$ 1,550
Expenditures / Appropriations				
CSA28 Z124 Bradley Ranch Road 51240				
Services and Supplies				
2508 Collection Charges	\$ 14	\$ 14	\$ 14	\$ 14
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County			500	500
Total Services and Supplies	\$ 314	\$ 314	\$ 814	\$ 814
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 90	\$ 90
Total Appropriation for Contingencies	\$	\$	\$ 90	\$ 90
Total Appropriation 51240	\$ 314	\$ 314	\$ 904	\$ 904
Total Expenditures / Appropriations	\$ 314	\$ 314	\$ 904	\$ 904
Net Cost	\$ (1,252)	\$ (1,235)	\$ (646)	\$ (646)

CSA 28 Z125 Balmoral #1&2

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 125.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 573	\$ 198	\$ 500	\$ 200
Total Rev from Use of Money & Property	\$ 573	\$ 198	\$ 500	\$ 200
Charges for Services				
8105 Direct Charges	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550
Total Charges for Services	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550
Total Revenue	\$ 3,123	\$ 2,748	\$ 3,050	\$ 2,750
Expenditures / Appropriations				
CSA28 Z125 Balmoral 1&2 Roads 51250				
Services and Supplies				
2508 Collection Charges	\$ 26	\$ 26	\$ 26	\$ 26
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		36,000		
Total Services and Supplies	\$ 326	\$ 36,326	\$ 326	\$ 326
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation 51250	\$ 326	\$ 36,326	\$ 342	\$ 342
Total Expenditures / Appropriations	\$ 326	\$ 36,326	\$ 342	\$ 342
Net Cost	\$ (2,797)	\$ 33,578	\$ (2,708)	\$ (2,408)

CSA 28 Z128 Eagle Ridge Est

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 128.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 365	\$ 336	\$ 400	\$ 300
Total Rev from Use of Money & Property	\$ 365	\$ 336	\$ 400	\$ 300
Charges for Services				
8105 Direct Charges	\$ 1,890	\$ 1,890	\$ 1,890	\$ 1,890
Total Charges for Services	\$ 1,890	\$ 1,890	\$ 1,890	\$ 1,890
Total Revenue	\$ 2,255	\$ 2,226	\$ 2,290	\$ 2,190
Expenditures / Appropriations				
CSA28 Z128 Eagle Ridge Road 51280				
Services and Supplies				
2508 Collection Charges	\$ 19	\$ 19	\$ 19	\$ 19
2550 Administration	300	300	300	300
Total Services and Supplies	\$ 319	\$ 319	\$ 319	\$ 319
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation for Contingencies	\$	\$	\$ 20	\$ 20
Total Appropriation 51280	\$ 319	\$ 319	\$ 339	\$ 339
Total Expenditures / Appropriations	\$ 319	\$ 319	\$ 339	\$ 339
Net Cost	\$ (1,936)	\$ (1,907)	\$ (1,951)	\$ (1,851)

CSA 28 Z129 Pheasant Knoll

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 129.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 380	\$ 129	\$ 300	\$ 100
Total Rev from Use of Money & Property	\$ 380	\$ 129	\$ 300	\$ 100
Charges for Services				
8105 Direct Charges	\$ 1,740	\$ 1,740	\$ 1,740	\$ 1,740
Total Charges for Services	\$ 1,740	\$ 1,740	\$ 1,740	\$ 1,740
Total Revenue	\$ 2,120	\$ 1,869	\$ 2,040	\$ 1,840
Expenditures / Appropriations				
CSA28 Z129 Pheasant Knoll Road 51290				
Services and Supplies				
2508 Collection Charges	\$ 17	\$ 17	\$ 18	\$ 18
2550 Administration	300	300	300	300
2556 Prof/Spec Svcs - County		24,000		
Total Services and Supplies	\$ 317	\$ 24,317	\$ 318	\$ 318
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation for Contingencies	\$	\$	\$ 16	\$ 16
Total Appropriation 51290	\$ 317	\$ 24,317	\$ 334	\$ 334
Total Expenditures / Appropriations	\$ 317	\$ 24,317	\$ 334	\$ 334
Net Cost	\$ (1,803)	\$ 22,448	\$ (1,706)	\$ (1,506)

CSA 28 Z132 Sterling Pointe

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 132.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,825	\$ 1,715	\$ 1,800	\$ 1,700
Total Rev from Use of Money & Property	\$ 1,825	\$ 1,715	\$ 1,800	\$ 1,700
Charges for Services				
8105 Direct Charges	\$ 11,111	\$ 11,322	\$ 11,571	\$ 11,571
8208 Park & Recreation Services		215		
Total Charges for Services	\$ 11,111	\$ 11,537	\$ 11,571	\$ 11,571
Total Revenue	\$ 12,936	\$ 13,252	\$ 13,371	\$ 13,271
Expenditures / Appropriations				
CSA28 Z132 Sterling Pointe Road 51320				
Services and Supplies				
2508 Collection Charges	\$ 111	\$ 113	\$ 116	\$ 116
2550 Administration	343	350	358	358
2553 CSA Management Fee	336	254	1,157	1,157
Total Services and Supplies	\$ 790	\$ 717	\$ 1,631	\$ 1,631
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 81	\$ 81
Total Appropriation for Contingencies	\$	\$	\$ 81	\$ 81
Total Appropriation 51320	\$ 790	\$ 717	\$ 1,712	\$ 1,712
Total Expenditures / Appropriations	\$ 790	\$ 717	\$ 1,712	\$ 1,712
Net Cost	\$ (12,146)	\$ (12,535)	\$ (11,659)	\$ (11,559)

527

FY2013-14 Final Budget

CSA 28 Z134 Meadow View Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 134.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,329	\$ 1,226	\$ 1,300	\$ 1,200
Total Rev from Use of Money & Property	\$ 1,329	\$ 1,226	\$ 1,300	\$ 1,200
Charges for Services				
8105 Direct Charges	\$ 7,535	\$ 7,535	\$ 7,535	\$ 7,535
Total Charges for Services	\$ 7,535	\$ 7,535	\$ 7,535	\$ 7,535
Total Revenue	\$ 8,864	\$ 8,761	\$ 8,835	\$ 8,735
Expenditures / Appropriations				
CSA28 Z134 Meadow View Ests	51340			
Services and Supplies				
2508 Collection Charges	\$ 75	\$ 75	\$ 76	\$ 76
2550 Administration	450	450	450	450
2965 Utilities	1,086	1,056	1,200	1,200
Total Services and Supplies	\$ 1,611	\$ 1,581	\$ 1,726	\$ 1,726
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 86	\$ 86
Total Appropriation for Contingencies	\$	\$	\$ 86	\$ 86
Total Appropriation 51340	\$ 1,611	\$ 1,581	\$ 1,812	\$ 1,812
Total Expenditures / Appropriations	\$ 1,611	\$ 1,581	\$ 1,812	\$ 1,812
Net Cost	\$ (7,253)	\$ (7,180)	\$ (7,023)	\$ (6,923)

CSA 28 Z135 Miners Ravine

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 135.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,083	\$ 940	\$ 1,100	\$ 900
Total Rev from Use of Money & Property	\$ 1,083	\$ 940	\$ 1,100	\$ 900
Charges for Services				
8105 Direct Charges	\$ 7,010	\$ 7,143	\$ 7,300	\$ 7,300
Total Charges for Services	\$ 7,010	\$ 7,143	\$ 7,300	\$ 7,300
Total Revenue	\$ 8,093	\$ 8,083	\$ 8,400	\$ 8,200
Expenditures / Appropriations				
CSA28 Z135 Miners Ravine	51350			
Services and Supplies				
2508 Collection Charges	\$ 70	\$ 71	\$ 73	\$ 73
2550 Administration	515	525	537	537
2553 CSA Management Fee	212	160	730	730
2556 Prof/Spec Svcs - County		8,125		
2965 Utilities	625	625	800	800
Total Services and Supplies	\$ 1,422	\$ 9,506	\$ 2,140	\$ 2,140
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 106	\$ 106
Total Appropriation for Contingencies	\$	\$	\$ 106	\$ 106
Total Appropriation 51350	\$ 1,422	\$ 9,506	\$ 2,246	\$ 2,246
Total Expenditures / Appropriations	\$ 1,422	\$ 9,506	\$ 2,246	\$ 2,246
Net Cost	\$ (6,671)	\$ 1,423	\$ (6,154)	\$ (5,954)

CSA 28 Z136 Winterhawk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 136.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 855	\$ 777	\$ 850	\$ 750
Total Rev from Use of Money & Property	\$ 855	\$ 777	\$ 850	\$ 750
Charges for Services				
8105 Direct Charges	\$ 3,230	\$ 3,230	\$ 3,230	\$ 3,230
Total Charges for Services	\$ 3,230	\$ 3,230	\$ 3,230	\$ 3,230
Total Revenue	\$ 4,085	\$ 4,007	\$ 4,080	\$ 3,980
Expenditures / Appropriations				
CSA28 Z136 Winterhawk Road 51360				
Services and Supplies				
2508 Collection Charges	\$ 32	\$ 32	\$ 33	\$ 33
2550 Administration	450	450	450	450
2965 Utilities	154	151	300	300
Total Services and Supplies	\$ 636	\$ 633	\$ 783	\$ 783
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation for Contingencies	\$	\$	\$ 40	\$ 40
Total Appropriation 51360	\$ 636	\$ 633	\$ 823	\$ 823
Total Expenditures / Appropriations	\$ 636	\$ 633	\$ 823	\$ 823
Net Cost	\$ (3,449)	\$ (3,374)	\$ (3,257)	\$ (3,157)

CSA 28 Z145 Granite Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 145.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 924	\$ 842	\$ 900	\$ 850
Total Rev from Use of Money & Property	\$ 924	\$ 842	\$ 900	\$ 850
Charges for Services				
8105 Direct Charges	\$ 8,455	\$ 8,616	\$ 8,806	\$ 8,806
Total Charges for Services	\$ 8,455	\$ 8,616	\$ 8,806	\$ 8,806
Total Revenue	\$ 9,379	\$ 9,458	\$ 9,706	\$ 9,656
Expenditures / Appropriations				
CSA28 Z145 Granite Creek	51450			
Services and Supplies				
2508 Collection Charges	\$ 85	\$ 86	\$ 89	\$ 89
2549 Construction Projects				
2550 Administration	515	525	537	537
2553 CSA Management Fee	256	193	880	880
2556 Prof/Spec Svcs - County	1,980	5,314	7,500	7,500
2965 Utilities	127	135	300	300
Total Services and Supplies	\$ 2,963	\$ 6,253	\$ 9,306	\$ 9,306
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 465	\$ 465
Total Appropriation for Contingencies	\$	\$	\$ 465	\$ 465
Total Appropriation 51450	\$ 2,963	\$ 6,253	\$ 9,771	\$ 9,771
Total Expenditures / Appropriations	\$ 2,963	\$ 6,253	\$ 9,771	\$ 9,771
Net Cost	\$ (6,416)	\$ (3,205)	\$ 65	\$ 115

CSA 28 Z146 Eagle Rock Roads

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 146.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,600	\$ 1,115	\$ 1,600	\$ 1,100
Total Rev from Use of Money & Property	\$ 1,600	\$ 1,115	\$ 1,600	\$ 1,100
Charges for Services				
8105 Direct Charges	\$ 9,987	\$ 10,177	\$ 10,400	\$ 10,400
Total Charges for Services	\$ 9,987	\$ 10,177	\$ 10,400	\$ 10,400
Total Revenue	\$ 11,587	\$ 11,292	\$ 12,000	\$ 11,500
Expenditures / Appropriations				
CSA28 Z146 Eagle Rock Roads	51460			
Services and Supplies				
2508 Collection Charges	\$ 100	\$ 102	\$ 104	\$ 104
2550 Administration	343	350	358	358
2553 CSA Management Fee	302	228	1,040	1,040
2556 Prof/Spec Svcs - County		42,658		
2970 Water & Sewage - Special Districts	866	945	850	850
Total Services and Supplies	\$ 1,611	\$ 44,283	\$ 2,352	\$ 2,352
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 116	\$ 116
Total Appropriation for Contingencies	\$	\$	\$ 116	\$ 116
Total Appropriation 51460	\$ 1,611	\$ 44,283	\$ 2,468	\$ 2,468
Total Expenditures / Appropriations	\$ 1,611	\$ 44,283	\$ 2,468	\$ 2,468
Net Cost	\$ (9,976)	\$ 32,991	\$ (9,532)	\$ (9,032)

CSA 28 Z147 Applegate Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 147.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 225	\$ 155	\$ 250	\$ 250
6965 Rents & Concessions		606		
Total Rev from Use of Money & Property	\$ 225	\$ 761	\$ 250	\$ 250
Charges for Services				
8105 Direct Charges	\$ 27,691	\$ 28,247	\$ 28,878	\$ 28,892
8208 Park & Recreation Services	512	639		
Total Charges for Services	\$ 28,203	\$ 28,886	\$ 28,878	\$ 28,892
Total Revenue	\$ 28,428	\$ 29,647	\$ 29,128	\$ 29,142
Expenditures / Appropriations				
CSA28 Z147 Applegate Park	71470			
Services and Supplies				
2086 Refuse Disposal	\$ 230	\$	\$	\$
2140 Gen Liability Ins			20	20
2273 Parts			100	100
2404 Maintenance Services		128		
2405 Materials - Bldgs & Impr	333	81	500	500
2508 Collection Charges	277	283	277	277
2511 Printing	3			
2549 Construction Projects	10,297	93	7,000	12,114
2550 Administration	1,900	1,900	1,900	1,900
2555 Prof/Spec Svcs - Purchased	464	2,822	350	350
2556 Prof/Spec Svcs - County	15,829	15,167	21,945	21,945
2710 Rents & Leases - Equipment	687	1,779	605	605
2840 Special Dept Expense	851	901	100	100
2965 Utilities	567	869	1,175	1,175
Total Services and Supplies	\$ 31,438	\$ 24,023	\$ 33,972	\$ 39,086
Capital Assets				
4451 Equipment	\$ 5,525	\$	\$	\$
Total Capital Assets	\$ 5,525	\$	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation 71470	\$ 36,963	\$ 24,023	\$ 34,972	\$ 40,086
Total Expenditures / Appropriations	\$ 36,963	\$ 24,023	\$ 34,972	\$ 40,086
Net Cost	\$ 8,535	\$ (5,624)	\$ 5,844	\$ 10,944

CSA 28 Z148 Winchester

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 148.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 22,486	\$ 21,977	\$ 26,000	\$ 26,000
Total Rev from Use of Money & Property	\$ 22,486	\$ 21,977	\$ 26,000	\$ 26,000
Charges for Services				
8105 Direct Charges	\$ 200,559	\$ 204,785	\$ 209,081	\$ 209,081
Total Charges for Services	\$ 200,559	\$ 204,785	\$ 209,081	\$ 209,081
Total Revenue	\$ 223,045	\$ 226,762	\$ 235,081	\$ 235,081
Expenditures / Appropriations				
CSA28 Z148 Winchester	51480			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 14	\$ 14
2508 Collection Charges	2,008	2,046	2,091	2,091
2550 Administration	686	699	714	714
2553 CSA Management Fee	6,074	4,594	20,908	20,908
2555 Prof/Spec Svcs - Purchased			10,000	10,000
2556 Prof/Spec Svcs - County			530,000	530,000
2965 Utilities			1,600	1,600
Total Services and Supplies	\$ 8,768	\$ 7,339	\$ 565,327	\$ 565,327
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 28,266	\$ 28,266
Total Appropriation for Contingencies	\$	\$	\$ 28,266	\$ 28,266
Total Appropriation 51480	\$ 8,768	\$ 7,339	\$ 593,593	\$ 593,593
Total Expenditures / Appropriations	\$ 8,768	\$ 7,339	\$ 593,593	\$ 593,593
Net Cost	\$ (214,277)	\$ (219,423)	\$ 358,512	\$ 358,512

Revenue

Rev from Use of Money & Property

6950 Interest

Charges for Services

8105 Direct Charges

Expenditures / Appropriations

CSA28 Z148 Winchester

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

2965 Utilities

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51480

Total Expenditures / Appropriations

Net Cost

CSA 28 Z150 Dutch Flat Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 150.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,332	\$ 2,371	\$ 2,334	\$ 2,334
Total Rev from Use of Money & Property	\$ 2,332	\$ 2,371	\$ 2,334	\$ 2,334
Intergovernmental Revenue				
7326 Federal - Other	\$	\$ 2,287	\$	\$
Total Intergovernmental Revenue	\$	\$ 2,287	\$	\$
Charges for Services				
8105 Direct Charges	\$ 55,276	\$ 55,902	\$ 57,749	\$ 57,952
Total Charges for Services	\$ 55,276	\$ 55,902	\$ 57,749	\$ 57,952
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 9,432	\$	\$
Total Other Financing Sources	\$	\$ 9,432	\$	\$
Total Revenue	\$ 57,608	\$ 69,992	\$ 60,083	\$ 60,286
Expenditures / Appropriations				
CSA28 Z150 Dutch Flat Fire	67500			
Salaries & Employee Benefits				
1315 Workers Comp Insurance	\$ 19	\$ 54	\$ 72	\$ 72
Total Salaries & Employee Benefits	\$ 19	\$ 54	\$ 72	\$ 72
Services and Supplies				
2050 Communications - Radio	\$ 18	\$ 154	\$ 1,000	\$ 1,000
2051 Communications - Telephone	40		500	500
2052 Mobile Communication Devices			300	300
2086 Refuse Disposal		5		
2130 Insurance	120	1,282	1,803	1,803
2140 Gen Liability Ins			43	43
2271 Parts Installed	716			
2273 Parts	10,912	2,202	800	5,000
2290 Maintenance - Equipment	150	98	1,500	1,500
2405 Materials - Bldgs & Impr	5	9,442	5,000	5,000
2439 Membership/Dues	103			
2508 Collection Charges	542	557	577	577
2523 Office Supplies & Exp		124		
2528 Services			200	200
2534 Operating Materials	9,881	(1,469)	4,000	4,000
2550 Administration	3,401	4,314	3,736	3,736
2556 Prof/Spec Svcs - County	(155)			
2710 Rents & Leases - Equipment	24	96	200	200
2770 Fuels & Lubricants	913	119	1,200	1,200
2838 Special Dept Expense-1099 Reportable		64		
2844 Training		18		

CSA 28 Z150 Dutch Flat Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 150.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2853 Safety Clothing - Other Agency	38	2,627	15,000	15,000
Total Services and Supplies	\$ 26,708	\$ 19,633	\$ 35,859	\$ 40,059
Total Appropriation 67500	\$ 26,727	\$ 19,687	\$ 35,931	\$ 40,131
Total Expenditures / Appropriations	\$ 26,727	\$ 19,687	\$ 35,931	\$ 40,131
Net Cost	\$ (30,881)	\$ (50,305)	\$ (24,152)	\$ (20,155)

CSA 28 Z151 Sunset Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 151.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 316	\$ 295	\$ 300	\$ 300
Total Rev from Use of Money & Property	\$ 316	\$ 295	\$ 300	\$ 300
Charges for Services				
8105 Direct Charges	\$ 1,964	\$ 2,001	\$ 2,045	\$ 2,045
Total Charges for Services	\$ 1,964	\$ 2,001	\$ 2,045	\$ 2,045
Total Revenue	\$ 2,280	\$ 2,296	\$ 2,345	\$ 2,345
Expenditures / Appropriations				
CSA28 Z151 Sunset Estates	51510			
Services and Supplies				
2508 Collection Charges	\$ 20	\$ 20	\$ 21	\$ 21
2550 Administration	343	350	358	358
2553 CSA Management Fee	59	45	204	204
Total Services and Supplies	\$ 422	\$ 415	\$ 583	\$ 583
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 29	\$ 29
Total Appropriation for Contingencies	\$	\$	\$ 29	\$ 29
Total Appropriation 51510	\$ 422	\$ 415	\$ 612	\$ 612
Total Expenditures / Appropriations	\$ 422	\$ 415	\$ 612	\$ 612
Net Cost	\$ (1,858)	\$ (1,881)	\$ (1,733)	\$ (1,733)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z151 Sunset Estates

51510

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51510

Total Expenditures / Appropriations

Net Cost

CSA 28 Z152 Chelshire Downs

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 152.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Total	\$	\$	\$	\$
Total Revenue	\$	\$	\$	\$
Expenditures / Appropriations				
CSA28 Z152 Chelshire Downs	51520			
Services and Supplies				
2550 Administration	\$ 343	\$	\$	\$
2701 Publications & Legal Notices	312			
2840 Special Dept Expense			24,511	
Total Services and Supplies	\$ 655	\$ 24,511	\$ 24,511	\$
Total Appropriation 51520	\$ 655	\$ 24,511	\$ 24,511	\$
Total Expenditures / Appropriations	\$ 655	\$ 24,511	\$ 24,511	\$
Net Cost	\$ 655	\$ 24,511	\$ 24,511	\$

CSA 28 Z153 Atwood Ranch II

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 153.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 758	\$ 673	\$ 800	\$ 650
Total Rev from Use of Money & Property	\$ 758	\$ 673	\$ 800	\$ 650
Charges for Services				
8105 Direct Charges	\$ 6,788	\$ 3,775	\$ 3,858	\$ 3,858
Total Charges for Services	\$ 6,788	\$ 3,775	\$ 3,858	\$ 3,858
Total Revenue	\$ 7,546	\$ 4,448	\$ 4,658	\$ 4,508
Expenditures / Appropriations				
CSA28 Z153 Atwood Ranch II	51530			
Services and Supplies				
2508 Collection Charges	\$ 68	\$ 38	\$ 39	\$ 39
2550 Administration	515	525	537	537
2553 CSA Management Fee	205	85	385	385
2556 Prof/Spec Svcs - County		4,629		
2965 Utilities	613	601	800	800
Total Services and Supplies	\$ 1,401	\$ 5,878	\$ 1,761	\$ 1,761
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation for Contingencies	\$	\$	\$ 88	\$ 88
Total Appropriation 51530	\$ 1,401	\$ 5,878	\$ 1,849	\$ 1,849
Total Expenditures / Appropriations	\$ 1,401	\$ 5,878	\$ 1,849	\$ 1,849
Net Cost	\$ (6,145)	\$ 1,430	\$ (2,809)	\$ (2,659)

CSA 28 Z154 Silverwood Rds/Trail

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 154.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 598	\$ 558	\$ 600	\$ 550
Total Rev from Use of Money & Property	\$ 598	\$ 558	\$ 600	\$ 550
Charges for Services				
8105 Direct Charges	\$ 4,154	\$ 4,232	\$ 4,326	\$ 4,326
Total Charges for Services	\$ 4,154	\$ 4,232	\$ 4,326	\$ 4,326
Total Revenue	\$ 4,752	\$ 4,790	\$ 4,926	\$ 4,876
Expenditures / Appropriations				
CSA28 Z154 Silverwood Rds/Trail	51540			
Services and Supplies				
2508 Collection Charges	\$ 42	\$ 42	\$ 44	\$ 44
2550 Administration	343	350	358	358
2553 CSA Management Fee	125	95	432	432
2556 Prof/Spec Svcs - County			1,400	1,400
2965 Utilities	607	838	800	800
Total Services and Supplies	\$ 1,117	\$ 1,325	\$ 3,034	\$ 3,034
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 151	\$ 151
Total Appropriation for Contingencies	\$	\$	\$ 151	\$ 151
Total Appropriation 51540	\$ 1,117	\$ 1,325	\$ 3,185	\$ 3,185
Total Expenditures / Appropriations	\$ 1,117	\$ 1,325	\$ 3,185	\$ 3,185
Net Cost	\$ (3,635)	\$ (3,465)	\$ (1,741)	\$ (1,691)

CSA 28 Z155 Creekside Meadows

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 155.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 269	\$ 252	\$ 250	\$ 250
Total Rev from Use of Money & Property	\$ 269	\$ 252	\$ 250	\$ 250
Charges for Services				
8105 Direct Charges	\$ 1,703	\$ 1,735	\$ 1,773	\$ 1,773
Total Charges for Services	\$ 1,703	\$ 1,735	\$ 1,773	\$ 1,773
Total Revenue	\$ 1,972	\$ 1,987	\$ 2,023	\$ 2,023
Expenditures / Appropriations				
CSA28 Z155 Creekside Meadows	51550			
Services and Supplies				
2508 Collection Charges	\$ 17	\$ 17	\$ 18	\$ 18
2550 Administration	343	350	358	358
2553 CSA Management Fee	51	39	177	177
Total Services and Supplies	\$ 411	\$ 406	\$ 553	\$ 553
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 26	\$ 26
Total Appropriation for Contingencies	\$	\$	\$ 26	\$ 26
Total Appropriation 51550	\$ 411	\$ 406	\$ 579	\$ 579
Total Expenditures / Appropriations	\$ 411	\$ 406	\$ 579	\$ 579
Net Cost	\$ (1,561)	\$ (1,581)	\$ (1,444)	\$ (1,444)

CSA 28 Z157 Placer Corp Center
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 157.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 4,540	\$ 3,785	\$ 4,500	\$ 3,700
Total Rev from Use of Money & Property	\$ 4,540	\$ 3,785	\$ 4,500	\$ 3,700
Charges for Services				
8105 Direct Charges	\$ 34,182	\$ 34,832	\$ 35,598	\$ 35,598
Total Charges for Services	\$ 34,182	\$ 34,832	\$ 35,598	\$ 35,598
Total Revenue	\$ 38,722	\$ 38,617	\$ 40,098	\$ 39,298
Expenditures / Appropriations				
CSA28 Z157 Placer Corp Center	51570			
Services and Supplies				
2508 Collection Charges	\$ 342	\$ 348	\$ 356	\$ 356
2550 Administration	1,773	1,807	1,847	1,847
2553 CSA Management Fee	1,034	782	3,559	3,559
2556 Prof/Spec Svcs - County	52	59,429	4,000	4,000
2965 Utilities	1,621	1,518	1,600	1,600
Total Services and Supplies	\$ 4,822	\$ 63,884	\$ 11,362	\$ 11,362
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 568	\$ 568
Total Appropriation for Contingencies	\$	\$	\$ 568	\$ 568
Total Appropriation 51570	\$ 4,822	\$ 63,884	\$ 11,930	\$ 11,930
Total Expenditures / Appropriations	\$ 4,822	\$ 63,884	\$ 11,930	\$ 11,930
Net Cost	\$ (33,900)	\$ 25,267	\$ (28,168)	\$ (27,368)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

51570

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51570

Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

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Total Expenditures / Appropriations

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Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

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Revenue

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Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

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Total Expenditures / Appropriations

Net Cost

1 2 3 4 5

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z157 Placer Corp Center

CSA 28 Z158 Douglas Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 158.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,353	\$ 2,827	\$ 3,400	\$ 2,800
Total Rev from Use of Money & Property	\$ 3,353	\$ 2,827	\$ 3,400	\$ 2,800
Charges for Services				
8105 Direct Charges	\$ 37,495	\$ 38,206	\$ 39,046	\$ 39,046
8208 Park & Recreation Services		133		
Total Charges for Services	\$ 37,495	\$ 38,339	\$ 39,046	\$ 39,046
Total Revenue	\$ 40,848	\$ 41,166	\$ 42,446	\$ 41,846
Expenditures / Appropriations				
CSA28 Z158 Douglas Ranch Roads 51580				
Services and Supplies				
2508 Collection Charges	\$ 197	\$ 201	\$ 206	\$ 206
2550 Administration	515	525	537	537
2553 CSA Management Fee	595	450	2,050	2,050
2556 Prof/Spec Svcs - County		40,936		
2965 Utilities	1,383	1,331	1,500	1,500
Total Services and Supplies	\$ 2,690	\$ 43,443	\$ 4,293	\$ 4,293
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 212	\$ 212
Total Appropriation for Contingencies	\$	\$	\$ 212	\$ 212
Total Appropriation 51580	\$ 2,690	\$ 43,443	\$ 4,505	\$ 4,505
CSA28 Z158 Douglas Ranch Landscape 61580				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 11	\$ 11
2405 Materials - Bldgs & Impr			3,000	3,000
2508 Collection Charges	178	181	178	178
2550 Administration	1,400	1,400	1,400	1,400
2555 Prof/Spec Svcs - Purchased		2,520		5,040
2556 Prof/Spec Svcs - County	8,514	5,754	8,711	3,671
2965 Utilities	3,002	3,462	3,500	3,500
Total Services and Supplies	\$ 13,094	\$ 13,317	\$ 16,800	\$ 16,800
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation 61580	\$ 13,094	\$ 13,317	\$ 17,800	\$ 17,800
Total Expenditures / Appropriations	\$ 15,784	\$ 56,760	\$ 22,305	\$ 22,305
Net Cost	\$ (25,064)	\$ 15,594	\$ (20,141)	\$ (19,541)

543

FY2013-14 Final Budget

Special Districts

543

FY2013-14 Final Budget

CSA 28 Z159 Loomis Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 159.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 471	\$ 451	\$ 450	\$ 450
Total Rev from Use of Money & Property	\$ 471	\$ 451	\$ 450	\$ 450
Charges for Services				
8105 Direct Charges	\$ 3,678	\$ 3,747	\$ 3,829	\$ 3,829
Total Charges for Services	\$ 3,678	\$ 3,747	\$ 3,829	\$ 3,829
Total Revenue	\$ 4,149	\$ 4,198	\$ 4,279	\$ 4,279
Expenditures / Appropriations				
CSA28 Z159 Loomis Ranch	51590			
Services and Supplies				
2508 Collection Charges	\$ 37	\$ 37	\$ 39	\$ 39
2550 Administration	343	350	358	358
2553 CSA Management Fee	111	84	382	382
2556 Prof/Spec Svcs - County			13,000	13,000
Total Services and Supplies	\$ 491	\$ 471	\$ 13,779	\$ 13,779
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 688	\$ 688
Total Appropriation for Contingencies	\$	\$	\$ 688	\$ 688
Total Appropriation 51590	\$ 491	\$ 471	\$ 14,467	\$ 14,467
Total Expenditures / Appropriations	\$ 491	\$ 471	\$ 14,467	\$ 14,467
Net Cost	\$ (3,658)	\$ (3,727)	\$ 10,188	\$ 10,188

CSA 28 Z160 Kemper Oaks

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 160.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 89	\$ 80	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 89	\$ 80	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 971	\$ 989	\$ 1,010	\$ 1,010
Total Charges for Services	\$ 971	\$ 989	\$ 1,010	\$ 1,010
Total Revenue	\$ 1,060	\$ 1,069	\$ 1,110	\$ 1,110
Expenditures / Appropriations				
CSA28 Z160 Kemper Oaks	51600			
Services and Supplies				
2508 Collection Charges	\$ 10	\$ 10	\$ 11	\$ 11
2550 Administration	343	350	358	358
2553 CSA Management Fee	29	22	101	101
2556 Prof/Spec Svcs - County		657		
Total Services and Supplies	\$ 382	\$ 1,039	\$ 470	\$ 470
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 23	\$ 23
Total Appropriation for Contingencies	\$	\$	\$ 23	\$ 23
Total Appropriation 51600	\$ 382	\$ 1,039	\$ 493	\$ 493
Total Expenditures / Appropriations	\$ 382	\$ 1,039	\$ 493	\$ 493
Net Cost	\$ (678)	\$ (30)	\$ (617)	\$ (617)

CSA 28 Z161 Village at Squaw Valley

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 161.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 533	\$ 490	\$ 550	\$ 450
Total Rev from Use of Money & Property	\$ 533	\$ 490	\$ 550	\$ 450
Charges for Services				
8105 Direct Charges	\$ 2,498	\$ 2,536	\$ 2,596	\$ 2,596
Total Charges for Services	\$ 2,498	\$ 2,536	\$ 2,596	\$ 2,596
Total Revenue	\$ 3,031	\$ 3,026	\$ 3,146	\$ 3,046
Expenditures / Appropriations				
CSA28 Z161 Valley at Squaw Valley Roads 51610				
Services and Supplies				
2508 Collection Charges	\$ 25	\$ 25	\$ 26	\$ 26
2550 Administration	343	350	358	358
2553 CSA Management Fee	75	57	259	259
2556 Prof/Spec Svcs - County		69	1,000	1,000
Total Services and Supplies	\$ 443	\$ 501	\$ 1,643	\$ 1,643
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 82	\$ 82
Total Appropriation for Contingencies	\$	\$	\$ 82	\$ 82
Total Appropriation 51610	\$ 443	\$ 501	\$ 1,725	\$ 1,725
Total Expenditures / Appropriations	\$ 443	\$ 501	\$ 1,725	\$ 1,725
Net Cost	\$ (2,588)	\$ (2,525)	\$ (1,421)	\$ (1,321)

State Controller Schedules
 County Budget Act
 January 2010

Schedule 15

CSA 28 Z162 Squaw Valley Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 162.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,029	\$ 885	\$ 1,200	\$ 1,200
Total Rev from Use of Money & Property	\$ 1,029	\$ 885	\$ 1,200	\$ 1,200
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$ 23,665	\$	\$	\$
Total Intergovernmental Revenue	\$ 23,665	\$	\$	\$
Charges for Services				
8105 Direct Charges	\$ 6,867	\$ 6,972	\$ 7,128	\$ 7,128
8208 Park & Recreation Services	7,505	10,274	7,500	7,500
Total Charges for Services	\$ 14,372	\$ 17,246	\$ 14,628	\$ 14,628
Other Financing Sources				
8780 Contributions from Other Funds	\$ 21,500	\$ 21,500	\$ 22,447	\$ 22,447
Total Other Financing Sources	\$ 21,500	\$ 21,500	\$ 22,447	\$ 22,447
Total Revenue	\$ 60,566	\$ 39,631	\$ 38,275	\$ 38,275
Expenditures / Appropriations				
CSA28 Z162 Squaw Valley Park 71620				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 20	\$ 20
2404 Maintenance Services	313			
2405 Materials - Bldgs & Impr	116	1,459	1,215	1,215
2508 Collection Charges	68	70	68	68
2524 Postage	16			
2549 Construction Projects				10,000
2550 Administration	1,500	1,500	1,000	1,000
2555 Prof/Spec Svcs - Purchased	28,616	28,139	28,897	28,897
2556 Prof/Spec Svcs - County	9,619	2,346	5,000	5,000
2710 Rents & Leases - Equipment	487			
2770 Fuels & Lubricants	26			
2840 Special Dept Expense			500	500
2965 Utilities	354	3,354		2,917
Total Services and Supplies	\$ 41,115	\$ 36,868	\$ 36,700	\$ 49,617
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,291	\$ 1,291
Total Appropriation for Contingencies	\$	\$	\$ 1,291	\$ 1,291
Total Appropriation 71620	\$ 41,115	\$ 36,868	\$ 37,991	\$ 50,908
Total Expenditures / Appropriations	\$ 41,115	\$ 36,868	\$ 37,991	\$ 50,908
Net Cost	\$ (19,451)	\$ (2,763)	\$ (284)	\$ 12,633

CSA 28 Z163 Miner's Creek

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 163.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 708	\$ 578	\$ 750	\$ 550
Total Rev from Use of Money & Property	\$ 708	\$ 578	\$ 750	\$ 550
Charges for Services				
8105 Direct Charges	\$ 5,360	\$ 5,462	\$ 5,582	\$ 5,582
Total Charges for Services	\$ 5,360	\$ 5,462	\$ 5,582	\$ 5,582
Total Revenue	\$ 6,068	\$ 6,040	\$ 6,332	\$ 6,132
Expenditures / Appropriations				
CSA28 Z163 Miner's Creek	51630			
Services and Supplies				
2508 Collection Charges	\$ 54	\$ 55	\$ 56	\$ 56
2550 Administration	343	350	358	358
2553 CSA Management Fee	162	123		
2556 Prof/Spec Svcs - County		10,958	558	558
Total Services and Supplies	\$ 559	\$ 11,486	\$ 972	\$ 972
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 47	\$ 47
Total Appropriation for Contingencies	\$	\$	\$ 47	\$ 47
Total Appropriation 51630	\$ 559	\$ 11,486	\$ 1,019	\$ 1,019
Total Expenditures / Appropriations	\$ 559	\$ 11,486	\$ 1,019	\$ 1,019
Net Cost	\$ (5,509)	\$ 5,446	\$ (5,313)	\$ (5,113)

CSA 28 Z165 Dry Creek Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 165.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 544,962	\$ 531,356	\$ 537,622	\$ 544,640
6106 Railroad Unitary Property Taxes	290	239		
6107 Unitary & Op Non-Unitary Property Taxes	8,531	8,286	8,327	8,494
6108 Property Tax Impounds		(54)		
6111 Current Unsecured Property Taxes	13,370	13,788	13,669	13,669
6132 Delinquent Secured Property Taxes	(1,670)	(806)		
6140 Delinquent Unsecured Property Taxes	321	275	619	300
6171 Current Supplemental Property Taxes	3,446	5,123	4,040	4,040
6196 Delinquent Supplemental Property Taxes	27	(86)		
Total Taxes	\$ 569,277	\$ 558,121	\$ 564,277	\$ 571,143
Rev from Use of Money & Property				
6950 Interest	\$ 13,725	\$ 11,013	\$ 13,000	\$ 11,000
6957 R&T Code Section 5151 Interest Refunded		(902)		
Total Rev from Use of Money & Property	\$ 13,725	\$ 10,111	\$ 13,000	\$ 11,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 6,279	\$ 5,950	\$ 6,279	\$ 5,950
7229 State Response Reimbursement	306	2,064	10,000	10,000
7326 Federal - Other		6,797		
Total Intergovernmental Revenue	\$ 6,585	\$ 14,811	\$ 16,279	\$ 15,950
Charges for Services				
8105 Direct Charges	\$ 163,893	\$ 171,107	\$ 172,106	\$ 181,051
8212 Other General Reimbursement	1,392	3,171		
8263 Development Fees	17,920	12,600	9,520	9,520
Total Charges for Services	\$ 183,205	\$ 186,878	\$ 181,626	\$ 190,571
Miscellaneous Revenues				
8765 Restitution	\$	\$ 308	\$	\$
Total Miscellaneous Revenues	\$	\$ 308	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 381	\$	\$	\$
8780 Contributions from Other Funds	500,000			
Total Other Financing Sources	\$ 500,381	\$	\$	\$
Total Revenue	\$ 1,273,173	\$ 770,229	\$ 775,182	\$ 788,664
Expenditures / Appropriations				
CSA 28 Z165 Dry Creek Fire	67650			
Salaries & Employee Benefits				
1315 Workers Comp Insurance	\$ 348	\$ 1,812	\$ 2,200	\$ 2,200
Total Salaries & Employee Benefits	\$ 348	\$ 1,812	\$ 2,200	\$ 2,200
Services and Supplies				
2050 Communications - Radio	\$ 2,320	\$ 2,962	\$ 5,000	\$ 5,000

Expenditures / Appropriations

CSA 28 Z165 Dry Creek Fire 67650

Salaries & Employee Benefits

1315 Workers Comp Insurance \$ 348 \$ 1,812 \$ 2,200 \$ 2,200

Total Salaries & Employee Benefits \$ 348 \$ 1,812 \$ 2,200 \$ 2,200

Services and Supplies

2050 Communications - Radio \$ 2,320 \$ 2,962 \$ 5,000 \$ 5,000

Expenditures / Appropriations

CSA 28 Z165 Dry Creek Fire 67650

Salaries & Employee Benefits

1315 Workers Comp Insurance \$ 348 \$ 1,812 \$ 2,200 \$ 2,200

Total Salaries & Employee Benefits \$ 348 \$ 1,812 \$ 2,200 \$ 2,200

Services and Supplies

2050 Communications - Radio \$ 2,320 \$ 2,962 \$ 5,000 \$ 5,000

CSA 28 Z165 Dry Creek Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 165.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2051 Communications - Telephone	3,328	3,376	3,500	3,500
2052 Mobile Communication Devices	1,454	943	1,500	1,500
2085 Household Expense	748	4,380	1,500	1,500
2086 Refuse Disposal	753	764	800	800
2130 Insurance	2,569	2,611	2,889	2,889
2140 Gen Liability Ins			2,141	2,141
2271 Parts Installed		417		
2273 Parts	12,988	3,695	8,000	8,000
2277 Auto - Towing	690			
2290 Maintenance - Equipment	1,745	7,414	9,500	9,500
2404 Maintenance Services	16,042	4,752	15,651	15,651
2405 Materials - Bldgs & Impr	1,781	2,072	2,400	2,400
2422 Medical, Dental & Lab Supp	547	609	1,000	1,000
2439 Membership/Dues		232		
2456 Misc Expense	516	494	1,500	1,500
2481 PC Acquisition	1,042			
2508 Collection Charges	1,639	1,711	1,721	1,721
2511 Printing	232	435		
2517 SB2557 Property Tax Admin Costs	12,302	12,238	13,562	13,562
2523 Office Supplies & Exp	805	1,084	1,000	1,000
2524 Postage	83		200	200
2528 Services			500	500
2534 Operating Materials	5,736	8,778	8,500	13,000
2550 Administration	9,637	9,408	10,332	10,332
2551 Prof/Svcs Purchased-CDF Fire Services	663,840	723,359	838,338	838,338
2555 Prof/Spec Svcs - Purchased			10,000	10,000
2556 Prof/Spec Svcs - County	15,334		2,000	2,000
2701 Publications & Legal Notices	52	158		
2709 Countywide System Charges	187	273	456	456
2710 Rents & Leases - Equipment	144	144	400	400
2770 Fuels & Lubricants	19,542	18,322	17,500	17,500
2838 Special Dept Expense-1099 Reportable	3,758	2,425	5,200	5,200
2840 Special Dept Expense	1,677	1,105	3,500	3,500
2844 Training	160	115		
2853 Safety Clothing - Other Agency	96	7,545	15,000	15,000
2860 Library Materials			200	200
2955 Prof & Spec Serv & Med	55			
2964 Meals/Food Purchases		368	500	500
2965 Utilities	8,108	9,658	12,000	12,000
Total Services and Supplies	\$ 789,910	\$ 831,847	\$ 996,290	\$ 1,000,790
Other Charges				

CSA 28 Z165 Dry Creek Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 165.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3802 Loan Principal	\$	\$	\$ 24,000	\$ 47,831
3838 Interest on Other L/T Debt	3,368	2,247	1,000	2,169
Total Other Charges	\$ 3,368	\$ 2,247	\$ 25,000	\$ 50,000
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 500,000	\$	\$	\$
Total Other Financing Uses	\$ 500,000	\$	\$	\$
Total Appropriation 67650	\$ 1,293,626	\$ 835,906	\$ 1,023,490	\$ 1,052,990
Total Expenditures / Appropriations	\$ 1,293,626	\$ 835,906	\$ 1,023,490	\$ 1,052,990
Net Cost	\$ 20,453	\$ 65,677	\$ 248,308	\$ 264,326

CSA 28 Z166 Canyon View

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 166.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 624	\$ 610	\$ 600	\$ 600
Total Rev from Use of Money & Property	\$ 624	\$ 610	\$ 600	\$ 600
Charges for Services				
8105 Direct Charges	\$ 5,813	\$ 5,924	\$ 6,054	\$ 6,054
Total Charges for Services	\$ 5,813	\$ 5,924	\$ 6,054	\$ 6,054
Total Revenue	\$ 6,437	\$ 6,534	\$ 6,654	\$ 6,654
Expenditures / Appropriations				
CSA28 Z166 Canyon View Roads	51660			
Services and Supplies				
2508 Collection Charges	\$ 58	\$ 59	\$ 61	\$ 61
2550 Administration	343	350	358	358
2553 CSA Management Fee	176	133	605	605
2965 Utilities			432	432
Total Services and Supplies	\$ 577	\$ 542	\$ 1,456	\$ 1,456
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation for Contingencies	\$	\$	\$ 72	\$ 72
Total Appropriation 51660	\$ 577	\$ 542	\$ 1,528	\$ 1,528
Total Expenditures / Appropriations	\$ 577	\$ 542	\$ 1,528	\$ 1,528
Net Cost	\$ (5,860)	\$ (5,992)	\$ (5,126)	\$ (5,126)

CSA 28 Z167 Grayhawk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 167.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,679	\$ 2,225	\$ 2,700	\$ 2,200
Total Rev from Use of Money & Property	\$ 2,679	\$ 2,225	\$ 2,700	\$ 2,200
Charges for Services				
8105 Direct Charges	\$ 20,846	\$ 21,242	\$ 21,708	\$ 21,708
Total Charges for Services	\$ 20,846	\$ 21,242	\$ 21,708	\$ 21,708
Total Revenue	\$ 23,525	\$ 23,467	\$ 24,408	\$ 23,908
Expenditures / Appropriations				
CSA28 Z167 Grayhawk Rds & Landscape 51670				
Services and Supplies				
2508 Collection Charges	\$ 208	\$ 212	\$ 218	\$ 218
2550 Administration	1,773	1,807	1,847	1,847
2553 CSA Management Fee	630	477	2,170	2,170
2556 Prof/Spec Svcs - County		36,041		
2965 Utilities	1,044	1,047	1,320	1,320
Total Services and Supplies	\$ 3,655	\$ 39,584	\$ 5,555	\$ 5,555
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 277	\$ 277
Total Appropriation for Contingencies	\$	\$	\$ 277	\$ 277
Total Appropriation 51670	\$ 3,655	\$ 39,584	\$ 5,832	\$ 5,832
Total Expenditures / Appropriations	\$ 3,655	\$ 39,584	\$ 5,832	\$ 5,832
Net Cost	\$ (19,870)	\$ 16,117	\$ (18,576)	\$ (18,076)

CSA 28 Z168 Atwood V

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 168.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 204	\$ 208	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 204	\$ 208	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 5,215	\$ 5,314	\$ 5,430	\$ 5,430
Total Charges for Services	\$ 5,215	\$ 5,314	\$ 5,430	\$ 5,430
Total Revenue	\$ 5,419	\$ 5,522	\$ 5,630	\$ 5,630
Expenditures / Appropriations				
CSA28 Z168 Atwood V	51680			
Services and Supplies				
2508 Collection Charges	\$ 52	\$ 53	\$ 55	\$ 55
2550 Administration	343	350	358	358
2553 CSA Management Fee	158	119	543	543
2556 Prof/Spec Svcs - County			11,000	11,000
2965 Utilities	462	451	700	700
Total Services and Supplies	\$ 1,015	\$ 973	\$ 12,656	\$ 12,656
Other Financing Uses				
3780 Contrib to Other Funds	\$ 1,897	\$ 1,897	\$ 1,897	\$ 1,897
Total Other Financing Uses	\$ 1,897	\$ 1,897	\$ 1,897	\$ 1,897
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 727	\$ 727
Total Appropriation for Contingencies	\$	\$	\$ 727	\$ 727
Total Appropriation 51680	\$ 2,912	\$ 2,870	\$ 15,280	\$ 15,280
Total Expenditures / Appropriations	\$ 2,912	\$ 2,870	\$ 15,280	\$ 15,280
Net Cost	\$ (2,507)	\$ (2,652)	\$ 9,650	\$ 9,650

CSA 28 Z169 Dry Creek Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 169.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 37,610	\$ 35,331	\$ 45,000	\$ 45,000
Total Rev from Use of Money & Property	\$ 37,610	\$ 35,331	\$ 45,000	\$ 45,000
Charges for Services				
8105 Direct Charges	\$ 558,473	\$ 569,083	\$ 581,608	\$ 581,608
Total Charges for Services	\$ 558,473	\$ 569,083	\$ 581,608	\$ 581,608
Miscellaneous Revenues				
8771 Subrogation Recovery	\$ 15,212	\$	\$	\$
Total Miscellaneous Revenues	\$ 15,212	\$	\$	\$
Total Revenue	\$ 611,295	\$ 604,414	\$ 626,608	\$ 626,608
Expenditures / Appropriations				
169 - Dry Creek Park	71690			
Services and Supplies				
2051 Communications - Telephone	\$	\$ 247	\$	\$
2085 Household Expense	206	413		
2086 Refuse Disposal	1,087			
2140 Gen Liability Ins			144	144
2273 Parts	804	207	500	500
2290 Maintenance - Equipment	610	376	5,000	5,000
2404 Maintenance Services		297		
2405 Materials - Bldgs & Impr	2,862	5,685	3,000	3,000
2508 Collection Charges	5,585	5,691	5,585	5,585
2511 Printing		95		
2550 Administration	5,000	5,000	5,000	5,000
2555 Prof/Spec Svcs - Purchased	2,604	2,530	1,000	1,000
2556 Prof/Spec Svcs - County	141,726	165,627	130,000	130,000
2709 Countywide System Charges	48		48	48
2710 Rents & Leases - Equipment	374	190	2,000	2,000
2744 Small Tools & Instruments	2,954	845	500	500
2770 Fuels & Lubricants	627	727	1,000	1,000
2838 Special Dept Expense-1099 Reportable		558		
2840 Special Dept Expense	1,365	811	11,500	11,500
2862 Landfill Dump Fee		132	500	500
2941 County Vehicle Mileage	14,680	13,851	17,000	17,000
2965 Utilities	12,411	16,489	17,250	17,250
Total Services and Supplies	\$ 192,943	\$ 219,771	\$ 200,027	\$ 200,027
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 500,000	\$ 2,642,000	\$ 2,142,000
Total Other Financing Uses	\$	\$ 500,000	\$ 2,642,000	\$ 2,142,000
Appropriation for Contingencies				

555

FY2013-14 Final Budget

Special Districts

CSA 28 Z169 Dry Creek Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 169.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
5600 Appropriation for Contingencies	\$	\$	\$ 20,000	\$ 20,000
Total Appropriation for Contingencies	\$	\$	\$ 20,000	\$ 20,000
Total Appropriation 71690	\$ 192,943	\$ 719,771	\$ 2,862,027	\$ 2,362,027
Total Expenditures / Appropriations	\$ 192,943	\$ 719,771	\$ 2,862,027	\$ 2,362,027
Net Cost	\$ (418,352)	\$ 115,357	\$ 2,235,419	\$ 1,735,419

CSA 28 Z170 Western Knolls

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 170.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 678	\$ 579	\$ 700	\$ 600
Total Rev from Use of Money & Property	\$ 678	\$ 579	\$ 700	\$ 600
Charges for Services				
8105 Direct Charges	\$ 5,368	\$ 5,471	\$ 5,590	\$ 5,590
Total Charges for Services	\$ 5,368	\$ 5,471	\$ 5,590	\$ 5,590
Total Revenue	\$ 6,046	\$ 6,050	\$ 6,290	\$ 6,190
Expenditures / Appropriations				
CSA28 Z170 Western Knolls	51700			
Services and Supplies				
2508 Collection Charges	\$ 54	\$ 55	\$ 56	\$ 56
2550 Administration	343	350	358	358
2553 CSA Management Fee	162	123	559	559
2556 Prof/Spec Svcs - County		8,021		
2965 Utilities			144	144
Total Services and Supplies	\$ 559	\$ 8,549	\$ 1,117	\$ 1,117
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 55	\$ 55
Total Appropriation for Contingencies	\$	\$	\$ 55	\$ 55
Total Appropriation 51700	\$ 559	\$ 8,549	\$ 1,172	\$ 1,172
Total Expenditures / Appropriations	\$ 559	\$ 8,549	\$ 1,172	\$ 1,172
Net Cost	\$ (5,487)	\$ 2,499	\$ (5,118)	\$ (5,018)

CSA 28 Z172 Mandarin Hill Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 172.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Total	\$	\$	\$	\$
Total Revenue	\$	\$	\$	\$
Expenditures / Appropriations				
CSA28 Z172 Mandarin Hill Estates	51720			
Services and Supplies				
2550 Administration	\$	3 \$	2 \$	\$
Total Services and Supplies	\$	3 \$	2 \$	\$
Total Appropriation 51720	\$	3 \$	2 \$	\$
Total Expenditures / Appropriations	\$	3 \$	2 \$	\$
Net Cost	\$	3 \$	2 \$	\$

CSA28 Z174 Cavitt Ranch Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 174.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,746	\$ 1,694	\$ 1,500	\$ 1,500
Total Rev from Use of Money & Property	\$ 1,746	\$ 1,694	\$ 1,500	\$ 1,500
Charges for Services				
8105 Direct Charges	\$ 16,663	\$ 16,980	\$ 17,353	\$ 17,353
Total Charges for Services	\$ 16,663	\$ 16,980	\$ 17,353	\$ 17,353
Total Revenue	\$ 18,409	\$ 18,674	\$ 18,853	\$ 18,853
Expenditures / Appropriations				
CSA28 Z174 Cavitt Ranch Estates	51740			
Services and Supplies				
2508 Collection Charges	\$ 167	\$ 170	\$ 174	\$ 174
2550 Administration	686	699	714	714
2553 CSA Management Fee	504	381	1,735	1,735
2556 Prof/Spec Svcs - County	2,843	272	38,000	38,000
Total Services and Supplies	\$ 4,200	\$ 1,522	\$ 40,623	\$ 40,623
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,013	\$ 2,013
Total Appropriation for Contingencies	\$	\$	\$ 2,013	\$ 2,013
Total Appropriation 51740	\$ 4,200	\$ 1,522	\$ 42,636	\$ 42,636
Total Expenditures / Appropriations	\$ 4,200	\$ 1,522	\$ 42,636	\$ 42,636
Net Cost	\$ (14,209)	\$ (17,152)	\$ 23,783	\$ 23,783

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z174 Cavitt Ranch Estates

51740

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51740

Total Expenditures / Appropriations

Net Cost

CSA28 z175 Sun Valley Oaks

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 175.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,518	\$ 1,029	\$ 1,300	\$ 1,000
Total Rev from Use of Money & Property	\$ 1,518	\$ 1,029	\$ 1,300	\$ 1,000
Charges for Services				
8105 Direct Charges	\$ 15,510	\$ 15,806	\$ 16,153	\$ 16,153
Total Charges for Services	\$ 15,510	\$ 15,806	\$ 16,153	\$ 16,153
Total Revenue	\$ 17,028	\$ 16,835	\$ 17,453	\$ 17,153
Expenditures / Appropriations				
CSA28 Z175 Sun Valley Oaks	51750			
Services and Supplies				
2508 Collection Charges	\$ 155	\$ 158	\$ 162	\$ 162
2550 Administration	686	699	714	714
2553 CSA Management Fee	469	355	1,615	1,615
2556 Prof/Spec Svcs - County		49,892		
2965 Utilities	1,600	1,606	1,800	1,800
Total Services and Supplies	\$ 2,910	\$ 52,710	\$ 4,291	\$ 4,291
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 212	\$ 212
Total Appropriation for Contingencies	\$	\$	\$ 212	\$ 212
Total Appropriation 51750	\$ 2,910	\$ 52,710	\$ 4,503	\$ 4,503
Total Expenditures / Appropriations	\$ 2,910	\$ 52,710	\$ 4,503	\$ 4,503
Net Cost	\$ (14,118)	\$ 35,875	\$ (12,950)	\$ (12,650)

CSA28 Z176 Olympus Village

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 176.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 922	\$ 902	\$ 1,000	\$ 900
Total Rev from Use of Money & Property	\$ 922	\$ 902	\$ 1,000	\$ 900
Charges for Services				
8105 Direct Charges	\$ 8,652	\$ 8,816	\$ 9,010	\$ 9,010
Total Charges for Services	\$ 8,652	\$ 8,816	\$ 9,010	\$ 9,010
Total Revenue	\$ 9,574	\$ 9,718	\$ 10,010	\$ 9,910
Expenditures / Appropriations				
CSA28 Z176 Olympus Village	51760			
Services and Supplies				
2508 Collection Charges	\$ 87	\$ 88	\$ 91	\$ 91
2550 Administration	515	525	537	537
2553 CSA Management Fee	262	198	901	901
2965 Utilities			960	960
Total Services and Supplies	\$ 864	\$ 811	\$ 2,489	\$ 2,489
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 124	\$ 124
Total Appropriation for Contingencies	\$	\$	\$ 124	\$ 124
Total Appropriation 51760	\$ 864	\$ 811	\$ 2,613	\$ 2,613
Total Expenditures / Appropriations	\$ 864	\$ 811	\$ 2,613	\$ 2,613
Net Cost	\$ (8,710)	\$ (8,907)	\$ (7,397)	\$ (7,297)

CSA28 Z177 Blackwood Hills

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 177.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 293	\$ 227	\$ 300	\$ 200
Total Rev from Use of Money & Property	\$ 293	\$ 227	\$ 300	\$ 200
Charges for Services				
8105 Direct Charges	\$ 3,022	\$ 3,080	\$ 3,147	\$ 3,147
Total Charges for Services	\$ 3,022	\$ 3,080	\$ 3,147	\$ 3,147
Total Revenue	\$ 3,315	\$ 3,307	\$ 3,447	\$ 3,347
Expenditures / Appropriations				
CSA28 Z177 Blackwood Hills	51770			
Services and Supplies				
2508 Collection Charges	\$ 30	\$ 31	\$ 32	\$ 32
2550 Administration	515	525	537	537
2553 CSA Management Fee	91	69	314	314
2556 Prof/Spec Svcs - County		6,593		
Total Services and Supplies	\$ 636	\$ 7,218	\$ 883	\$ 883
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 44	\$ 44
Total Appropriation for Contingencies	\$	\$	\$ 44	\$ 44
Total Appropriation 51770	\$ 636	\$ 7,218	\$ 927	\$ 927
Total Expenditures / Appropriations	\$ 636	\$ 7,218	\$ 927	\$ 927
Net Cost	\$ (2,679)	\$ 3,911	\$ (2,520)	\$ (2,420)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z177 Blackwood Hills

51770

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2556 Prof/Spec Svcs - County

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51770

Total Expenditures / Appropriations

Net Cost

CSA28 Z178 Monte Verde Estates

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 178.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,194	\$ 1,660	\$ 2,000	\$ 1,500
Total Rev from Use of Money & Property	\$ 2,194	\$ 1,660	\$ 2,000	\$ 1,500
Charges for Services				
8105 Direct Charges	\$ 39,289	\$ 40,036	\$ 40,916	\$ 40,916
Total Charges for Services	\$ 39,289	\$ 40,036	\$ 40,916	\$ 40,916
Total Revenue	\$ 41,483	\$ 41,696	\$ 42,916	\$ 42,416
Expenditures / Appropriations				
CSA28 Z178 Monte Verde Estates	51780			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 31	\$ 31
2508 Collection Charges	393	400	410	410
2550 Administration	1,830	1,865	1,906	1,906
2553 CSA Management Fee	1,188	899	4,091	4,091
2555 Prof/Spec Svcs - Purchased	16,116	16,422	16,783	16,783
2556 Prof/Spec Svcs - County		54,549		
2965 Utilities	354	351	480	480
Total Services and Supplies	\$ 19,881	\$ 74,486	\$ 23,701	\$ 23,701
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,185	\$ 1,185
Total Appropriation for Contingencies	\$	\$	\$ 1,185	\$ 1,185
Total Appropriation 51780	\$ 19,881	\$ 74,486	\$ 24,886	\$ 24,886
Total Expenditures / Appropriations	\$ 19,881	\$ 74,486	\$ 24,886	\$ 24,886
Net Cost	\$ (21,602)	\$ 32,790	\$ (18,030)	\$ (17,530)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z178 Monte Verde Estates

51780

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

2556 Prof/Spec Svcs - County

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 51780

Total Expenditures / Appropriations

Net Cost

CSA 28 Z179 Trailhead

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 179.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,399	\$ 1,800	\$ 2,200	\$ 1,800
Total Rev from Use of Money & Property	\$ 2,399	\$ 1,800	\$ 2,200	\$ 1,800
Charges for Services				
8105 Direct Charges	\$ 20,989	\$ 21,388	\$ 21,858	\$ 21,858
Total Charges for Services	\$ 20,989	\$ 21,388	\$ 21,858	\$ 21,858
Total Revenue	\$ 23,388	\$ 23,188	\$ 24,058	\$ 23,658
Expenditures / Appropriations				
CSA28 Z179 Trailhead	51790			
Services and Supplies				
2508 Collection Charges	\$ 210	\$ 214	\$ 219	\$ 219
2550 Administration	343	350	358	358
2553 CSA Management Fee	635	480	2,185	2,185
2556 Prof/Spec Svcs - County		59,327		
Total Services and Supplies	\$ 1,188	\$ 60,371	\$ 2,762	\$ 2,762
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 138	\$ 138
Total Appropriation for Contingencies	\$	\$	\$ 138	\$ 138
Total Appropriation 51790	\$ 1,188	\$ 60,371	\$ 2,900	\$ 2,900
Total Expenditures / Appropriations	\$ 1,188	\$ 60,371	\$ 2,900	\$ 2,900
Net Cost	\$ (22,200)	\$ 37,183	\$ (21,158)	\$ (20,758)

CSA 28 Z180 Doyle Ranch

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 180.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,177	\$ 2,662	\$ 3,000	\$ 2,600
Total Rev from Use of Money & Property	\$ 3,177	\$ 2,662	\$ 3,000	\$ 2,600
Charges for Services				
8105 Direct Charges	\$ 32,911	\$ 33,536	\$ 34,274	\$ 34,274
Total Charges for Services	\$ 32,911	\$ 33,536	\$ 34,274	\$ 34,274
Total Revenue	\$ 36,088	\$ 36,198	\$ 37,274	\$ 36,874
Expenditures / Appropriations				
CSA28 Z180 DOYLE RANCH	51800			
Services and Supplies				
2508 Collection Charges	\$ 329	\$ 335	\$ 343	\$ 343
2550 Administration	686	699	714	714
2553 CSA Management Fee	995	753	3,427	3,427
2556 Prof/Spec Svcs - County		54,120		
2965 Utilities	364	365	2,640	2,640
Total Services and Supplies	\$ 2,374	\$ 56,272	\$ 7,124	\$ 7,124
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 356	\$ 356
Total Appropriation for Contingencies	\$	\$	\$ 356	\$ 356
Total Appropriation 51800	\$ 2,374	\$ 56,272	\$ 7,480	\$ 7,480
Total Expenditures / Appropriations	\$ 2,374	\$ 56,272	\$ 7,480	\$ 7,480
Net Cost	\$ (33,714)	\$ 20,074	\$ (29,794)	\$ (29,394)

CSA 28 Z181 The Vineyard

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 181.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 1,238	\$ 961	\$ 1,200	\$ 900
Total Rev from Use of Money & Property	\$ 1,238	\$ 961	\$ 1,200	\$ 900
Charges for Services				
8105 Direct Charges	\$ 11,061	\$ 11,272	\$ 11,520	\$ 11,520
Total Charges for Services	\$ 11,061	\$ 11,272	\$ 11,520	\$ 11,520
Total Revenue	\$ 12,299	\$ 12,233	\$ 12,720	\$ 12,420
Expenditures / Appropriations				
CSA28 Z181 The Vineyard	51810			
Services and Supplies				
2508 Collection Charges	\$ 111	\$ 113	\$ 116	\$ 116
2550 Administration	515	525	537	537
2553 CSA Management Fee	334	253	1,152	1,152
2556 Prof/Spec Svcs - County		26,975		
2965 Utilities			720	720
Total Services and Supplies	\$ 960	\$ 27,866	\$ 2,525	\$ 2,525
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 126	\$ 126
Total Appropriation for Contingencies	\$	\$	\$ 126	\$ 126
Total Appropriation 51810	\$ 960	\$ 27,866	\$ 2,651	\$ 2,651
Total Expenditures / Appropriations	\$ 960	\$ 27,866	\$ 2,651	\$ 2,651
Net Cost	\$ (11,339)	\$ 15,633	\$ (10,069)	\$ (9,769)

CSA 28 Z182 Old Post Lane

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 182.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 91	\$ 93	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 91	\$ 93	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 1,383	\$ 1,409	\$ 1,440	\$ 1,440
Total Charges for Services	\$ 1,383	\$ 1,409	\$ 1,440	\$ 1,440
Total Revenue	\$ 1,474	\$ 1,502	\$ 1,540	\$ 1,540
Expenditures / Appropriations				
CSA 28 Z182 Old Post Lane	51820			
Services and Supplies				
2508 Collection Charges	\$ 14	\$ 14	\$ 15	\$ 15
2550 Administration	343	350	358	358
2553 CSA Management Fee	42	31	144	144
2556 Prof/Spec Svcs - County			5,000	5,000
Total Services and Supplies	\$ 399	\$ 395	\$ 5,517	\$ 5,517
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 275	\$ 275
Total Appropriation for Contingencies	\$	\$	\$ 275	\$ 275
Total Appropriation 51820	\$ 399	\$ 395	\$ 5,792	\$ 5,792
Total Expenditures / Appropriations	\$ 399	\$ 395	\$ 5,792	\$ 5,792
Net Cost	\$ (1,075)	\$ (1,107)	\$ 4,252	\$ 4,252

CSA28Z184 Bickford Ranch Parks

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 184.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 996	\$ 1,087	\$ 1,000	\$ 1,000
Total Rev from Use of Money & Property	\$ 996	\$ 1,087	\$ 1,000	\$ 1,000
Charges for Services				
8105 Direct Charges	\$ 18,348	\$ 18,697	\$ 19,108	\$ 19,108
Total Charges for Services	\$ 18,348	\$ 18,697	\$ 19,108	\$ 19,108
Total Revenue	\$ 19,344	\$ 19,784	\$ 20,108	\$ 20,108
Expenditures / Appropriations				
CSA28 Z184 Bickford Ranch Parks	71840			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 1	\$ 1
2508 Collection Charges	183	187	183	183
2550 Administration	1,000	1,000	1,000	1,000
2556 Prof/Spec Svcs - County			6,225	6,225
Total Services and Supplies	\$ 1,183	\$ 1,187	\$ 7,409	\$ 7,409
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation 71840	\$ 1,183	\$ 1,187	\$ 8,409	\$ 8,409
Total Expenditures / Appropriations	\$ 1,183	\$ 1,187	\$ 8,409	\$ 8,409
Net Cost	\$ (18,161)	\$ (18,597)	\$ (11,699)	\$ (11,699)

CSA 28 Z185 Blue Oak Ranch Rds

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 185.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 109	\$ 110	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 109	\$ 110	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 985	\$ 1,004	\$ 1,026	\$ 1,026
Total Charges for Services	\$ 985	\$ 1,004	\$ 1,026	\$ 1,026
Other Financing Sources				
8780 Contributions from Other Funds	\$ 469	\$ 478	\$ 489	\$ 489
Total Other Financing Sources	\$ 469	\$ 478	\$ 489	\$ 489
Total Revenue	\$ 1,563	\$ 1,592	\$ 1,615	\$ 1,615
Expenditures / Appropriations				
CSA 28 Z185 Blue Oak Ranch Rds	51850			
Services and Supplies				
2508 Collection Charges	\$ 10	\$ 10	\$ 11	\$ 11
2550 Administration	343	350	358	358
2553 CSA Management Fee	30	22	102	102
2556 Prof/Spec Svcs - County			9,000	9,500
Total Services and Supplies	\$ 383	\$ 382	\$ 9,471	\$ 9,971
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 522	\$ 547
Total Appropriation for Contingencies	\$	\$	\$ 522	\$ 547
Total Appropriation 51850	\$ 383	\$ 382	\$ 9,993	\$ 10,518
Total Expenditures / Appropriations	\$ 383	\$ 382	\$ 9,993	\$ 10,518
Net Cost	\$ (1,180)	\$ (1,210)	\$ 8,378	\$ 8,903

Revenue

Rev from Use of Money & Property

6950 Interest	\$ 109	\$ 110	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 109	\$ 110	\$ 100	\$ 100

Charges for Services

8105 Direct Charges	\$ 985	\$ 1,004	\$ 1,026	\$ 1,026
Total Charges for Services	\$ 985	\$ 1,004	\$ 1,026	\$ 1,026

Other Financing Sources

8780 Contributions from Other Funds	\$ 469	\$ 478	\$ 489	\$ 489
Total Other Financing Sources	\$ 469	\$ 478	\$ 489	\$ 489

Total Revenue	\$ 1,563	\$ 1,592	\$ 1,615	\$ 1,615
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Expenditures / Appropriations

CSA 28 Z185 Blue Oak Ranch Rds 51850

Services and Supplies

2508 Collection Charges	\$ 10	\$ 10	\$ 11	\$ 11
2550 Administration	343	350	358	358
2553 CSA Management Fee	30	22	102	102
2556 Prof/Spec Svcs - County			9,000	9,500
Total Services and Supplies	\$ 383	\$ 382	\$ 9,471	\$ 9,971

Appropriation for Contingencies

5600 Appropriation for Contingencies	\$	\$	\$ 522	\$ 547
Total Appropriation for Contingencies	\$	\$	\$ 522	\$ 547

Total Appropriation 51850	\$ 383	\$ 382	\$ 9,993	\$ 10,518
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Total Expenditures / Appropriations	\$ 383	\$ 382	\$ 9,993	\$ 10,518
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Net Cost	\$ (1,180)	\$ (1,210)	\$ 8,378	\$ 8,903
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569

FY2013-14 Final Budget

Special Districts

CSA 28 Z187 Retreat at Northstar R/D/S

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 187.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 3,903	\$ 3,529	\$ 4,000	\$ 4,000
Total Rev from Use of Money & Property	\$ 3,903	\$ 3,529	\$ 4,000	\$ 4,000
Charges for Services				
8105 Direct Charges	\$ 57,722	\$ 58,819	\$ 60,112	\$ 60,112
Total Charges for Services	\$ 57,722	\$ 58,819	\$ 60,112	\$ 60,112
Total Revenue	\$ 61,625	\$ 62,348	\$ 64,112	\$ 64,112
Expenditures / Appropriations				
CSA 28 Z187 Retreat at Northstar R/D/S	51870			
Services and Supplies				
2508 Collection Charges	\$ 577	\$ 588	\$ 602	\$ 602
2550 Administration	334	340	347	347
2553 CSA Management Fee	1,745	1,321	6,011	6,011
2555 Prof/Spec Svcs - Purchased		59,434	72,826	72,826
Total Services and Supplies	\$ 2,656	\$ 61,683	\$ 79,786	\$ 79,786
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 3,989	\$ 3,989
Total Appropriation for Contingencies	\$	\$	\$ 3,989	\$ 3,989
Total Appropriation 51870	\$ 2,656	\$ 61,683	\$ 83,775	\$ 83,775
Total Expenditures / Appropriations	\$ 2,656	\$ 61,683	\$ 83,775	\$ 83,775
Net Cost	\$ (58,969)	\$ (665)	\$ 19,663	\$ 19,663

Special Districts

570

FY2013-14 Final Budget

CSA28Z188 Bickford Ranch Roads

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 188.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 91	\$ 105	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 91	\$ 105	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Total Charges for Services	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Total Revenue	\$ 2,891	\$ 2,905	\$ 2,900	\$ 2,900
Expenditures / Appropriations				
CSA 28 Z188 Bickford Ranch Roads	51880			
Services and Supplies				
2508 Collection Charges	\$ 28	\$ 28	\$ 28	\$ 28
2550 Administration	1,077	1,097	2,500	2,500
Total Services and Supplies	\$ 1,105	\$ 1,125	\$ 2,528	\$ 2,528
Total Appropriation 51880	\$ 1,105	\$ 1,125	\$ 2,528	\$ 2,528
Total Expenditures / Appropriations	\$ 1,105	\$ 1,125	\$ 2,528	\$ 2,528
Net Cost	\$ (1,786)	\$ (1,780)	\$ (372)	\$ (372)

CSA 28 Z189 Bickford Ranch Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 189.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 881	\$ 929	\$	\$
Total Rev from Use of Money & Property	\$ 881	\$ 929	\$	\$
Charges for Services				
8105 Direct Charges	\$ 13,398	\$ 13,746	\$ 13,825	\$ 14,117
Total Charges for Services	\$ 13,398	\$ 13,746	\$ 13,825	\$ 14,117
Total Revenue	\$ 14,279	\$ 14,675	\$ 13,825	\$ 14,117
Expenditures / Appropriations				
CSA28 Z189 Bickford Ranch Fire	67890			
Services and Supplies				
2508 Collection Charges	\$ 134	\$ 137	\$ 138	\$ 138
2550 Administration	514	702	1,084	1,084
2555 Prof/Spec Svcs - Purchased			5,000	5,000
Total Services and Supplies	\$ 648	\$ 839	\$ 6,222	\$ 6,222
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,000	\$ 2,000
Total Appropriation for Contingencies	\$	\$	\$ 2,000	\$ 2,000
Total Appropriation 67890	\$ 648	\$ 839	\$ 8,222	\$ 8,222
Total Expenditures / Appropriations	\$ 648	\$ 839	\$ 8,222	\$ 8,222
Net Cost	\$ (13,631)	\$ (13,836)	\$ (5,603)	\$ (5,895)

CSA 28 Z191 Atwood III Rds/Drn/Lts

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 191.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,920	\$ 2,810	\$ 3,000	\$ 2,800
Total Rev from Use of Money & Property	\$ 2,920	\$ 2,810	\$ 3,000	\$ 2,800
Charges for Services				
8105 Direct Charges	\$ 35,764	\$ 36,445	\$ 37,245	\$ 37,245
Total Charges for Services	\$ 35,764	\$ 36,445	\$ 37,245	\$ 37,245
Total Revenue	\$ 38,684	\$ 39,255	\$ 40,245	\$ 40,045
Expenditures / Appropriations				
CSA 28 Z191 Atwood III Rds/Drn/Lts	51910			
Services and Supplies				
2508 Collection Charges	\$ 358	\$ 364	\$ 378	\$ 378
2550 Administration	667	680	695	695
2553 CSA Management Fee	1,081	818	3,724	3,724
2965 Utilities	1,080	13,004	3,000	3,000
Total Services and Supplies	\$ 3,186	\$ 14,866	\$ 7,797	\$ 7,797
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 390	\$ 390
Total Appropriation for Contingencies	\$	\$	\$ 390	\$ 390
Total Appropriation 51910	\$ 3,186	\$ 14,866	\$ 8,187	\$ 8,187
Total Expenditures / Appropriations	\$ 3,186	\$ 14,866	\$ 8,187	\$ 8,187
Net Cost	\$ (35,498)	\$ (24,389)	\$ (32,058)	\$ (31,858)

CSA 28 Z193 North Auburn/Ophir Fire
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 193.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 1,548,643	\$ 1,565,135	\$ 1,583,980	\$ 1,604,263
6106 Railroad Unitary Property Taxes	1,008	831		
6107 Unitary & Op Non-Unitary Property Taxes	56,372	54,758	55,007	56,127
6108 Property Tax Impounds		(380)		
6111 Current Unsecured Property Taxes	37,991	40,606	41,455	40,606
6123 RDA Pass-Throughs				22,000
6126 Prop Tx ABX1_26 Residual Distr	11,449	71,670	6,000	6,000
6128 Prop Tx ABX1_26 Asset Distr		24,527		
6132 Delinquent Secured Property Taxes	(4,680)	(2,289)	(2,139)	(2,139)
6140 Delinquent Unsecured Property Taxes	899	782	381	381
6171 Current Supplemental Property Taxes	10,356	15,890	16,870	16,400
6196 Delinquent Supplemental Property Taxes	81	(261)		
Total Taxes	\$ 1,662,119	\$ 1,771,269	\$ 1,701,554	\$ 1,743,638
Rev from Use of Money & Property				
6950 Interest	\$ 32,108	\$ 20,782	\$ 23,000	\$ 20,000
6957 R&T Code Section 5151 Interest Refunded		(2,657)		
Total Rev from Use of Money & Property	\$ 32,108	\$ 18,125	\$ 23,000	\$ 20,000
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 20,829	\$ 22,523	\$ 28,084	\$
7205 Homeowners Property Tax Relief	17,854	17,530	17,705	17,000
7229 State Response Reimbursement	23,100	94,385	30,000	30,000
7326 Federal - Other		349,784	470,000	500,000
Total Intergovernmental Revenue	\$ 61,783	\$ 484,222	\$ 545,789	\$ 547,000
Charges for Services				
8105 Direct Charges	\$ 488,872	\$ 491,987	\$ 492,275	\$ 492,082
8197 Fire Services	49,000	49,000	49,000	49,000
8212 Other General Reimbursement		4,378		
Total Charges for Services	\$ 537,872	\$ 545,365	\$ 541,275	\$ 541,082
Miscellaneous Revenues				
8765 Restitution	\$ 39	\$ 34	\$	\$
Total Miscellaneous Revenues	\$ 39	\$ 34	\$	\$
Other Financing Sources				
8750 Proceeds from Sale of Capital Assets	\$ 11,062	\$ 2,835	\$	\$
8780 Contributions from Other Funds	200,000	100,000		
Total Other Financing Sources	\$ 211,062	\$ 102,835	\$	\$
Total Revenue	\$ 2,504,983	\$ 2,921,850	\$ 2,811,618	\$ 2,851,720
Expenditures / Appropriations				
CSA 28 Z193 North Auburn/Ophir Fire	67930			
Services and Supplies				

CSA 28 Z193 North Auburn/Ophir Fire 67930
 Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

Taxes

Rev from Use of Money & Property

Intergovernmental Revenue

Charges for Services

Miscellaneous Revenues

Other Financing Sources

Total Revenue

Expenditures / Appropriations

CSA 28 Z193 North Auburn/Ophir Fire 67930

Services and Supplies

Revenue

CSA 28 Z193 North Auburn/Ophir Fire
 Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 193.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2050 Communications - Radio	\$ 2,492	\$ 1,004	\$ 1,000	\$ 1,000
2051 Communications - Telephone	14,200	4,652	4,500	4,500
2052 Mobile Communication Devices	1,687	1,104	4,000	4,000
2068 Food		108		
2085 Household Expense	5,087	6,210	3,000	3,000
2086 Refuse Disposal	3,391	3,334	3,600	3,600
2130 Insurance	9,578	11,775	10,372	10,372
2140 Gen Liability Ins			3,815	3,815
2271 Parts Installed	131	7,148		
2273 Parts	21,200	33,669	25,000	30,000
2277 Auto - Towing		238	1,000	1,000
2290 Maintenance - Equipment	32,434	21,048	30,000	25,000
2404 Maintenance Services	18,186	12,529	18,461	18,461
2405 Materials - Bldgs & Impr	6,428	4,450	3,000	3,000
2422 Medical, Dental & Lab Supp	2,579	6,238	3,000	3,000
2439 Membership/Dues	103			
2456 Misc Expense	442	715	800	800
2508 Collection Charges	4,902	4,923	4,923	4,923
2511 Printing	609	1,784	1,000	1,000
2517 SB2557 Property Tax Admin Costs	35,642	36,705	36,000	36,000
2522 Other Supplies	5,184	791	2,000	2,000
2523 Office Supplies & Exp	2,264	3,141	1,500	1,500
2524 Postage	11	11	100	100
2528 Services		349	500	500
2534 Operating Materials	22,123	104,354	20,000	20,000
2550 Administration	17,339	20,215	20,767	20,767
2551 Prof/Svcs Purchased-CDF Fire Services	2,090,927	2,344,158	2,375,105	2,375,105
2555 Prof/Spec Svcs - Purchased	118		30,000	30,000
2701 Publications & Legal Notices	85			
2709 Countywide System Charges	543	842	834	834
2710 Rents & Leases - Equipment	96	144		
2770 Fuels & Lubricants	34,804	25,590	35,000	35,000
2838 Special Dept Expense-1099 Reportable	4,800	10,638	8,000	8,000
2840 Special Dept Expense	1,354	1,396		
2844 Training		859	500	500
2853 Safety Clothing - Other Agency	916	20,170	15,000	15,000
2964 Meals/Food Purchases			500	500
2965 Utilities	19,756	31,257	30,000	30,000
Total Services and Supplies	\$ 2,359,411	\$ 2,721,549	\$ 2,693,277	\$ 2,693,277
Other Charges				
3802 Loan Principal	\$	\$	\$ 61,249	\$ 65,697

CSA 28 Z193 North Auburn/Ophir Fire

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 193.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3838 Interest on Other L/T Debt	6,894	5,058	9,506	5,058
Total Other Charges	\$ 6,894	\$ 5,058	\$ 70,755	\$ 70,755
Capital Assets				
4451 Equipment	\$ 49,000	\$ 507,076	\$	\$
Total Capital Assets	\$ 49,000	\$ 507,076	\$	\$
Total Appropriation 67930	\$ 2,415,305	\$ 3,233,683	\$ 2,764,032	\$ 2,764,032
Total Expenditures / Appropriations	\$ 2,415,305	\$ 3,233,683	\$ 2,764,032	\$ 2,764,032
Net Cost	\$ (89,678)	\$ 311,833	\$ (47,586)	\$ (87,688)

CSA 28 Z194 Martis Valley Recreation
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 194.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 4,036	\$ 4,572	\$ 3,500	\$ 3,500
Total Rev from Use of Money & Property	\$ 4,036	\$ 4,572	\$ 3,500	\$ 3,500
Charges for Services				
8105 Direct Charges	\$ 81,861	\$ 92,020	\$ 85,255	\$ 108,769
Total Charges for Services	\$ 81,861	\$ 92,020	\$ 85,255	\$ 108,769
Total Revenue	\$ 85,897	\$ 96,592	\$ 88,755	\$ 112,269
Expenditures / Appropriations				
CSA28 Z194 Martis Valley Recreation	69940			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 1	\$ 1
2405 Materials - Bldgs & Impr			3,000	3,000
2508 Collection Charges	819	920	819	819
2550 Administration	1,000	1,000	1,000	1,000
2556 Prof/Spec Svcs - County		350	10,000	10,000
Total Services and Supplies	\$ 1,819	\$ 2,270	\$ 14,820	\$ 14,820
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation for Contingencies	\$	\$	\$ 500	\$ 500
Total Appropriation 69940	\$ 1,819	\$ 2,270	\$ 15,320	\$ 15,320
Total Expenditures / Appropriations	\$ 1,819	\$ 2,270	\$ 15,320	\$ 15,320
Net Cost	\$ (84,078)	\$ (94,322)	\$ (73,435)	\$ (96,949)

577

FY2013-14 Final Budget

CSA 28 Z195 Rock Saddle Rds/Drn/Lts

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 195.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 159	\$ 177	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 159	\$ 177	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 3,509	\$ 3,576	\$ 3,654	\$ 3,654
Total Charges for Services	\$ 3,509	\$ 3,576	\$ 3,654	\$ 3,654
Total Revenue	\$ 3,668	\$ 3,753	\$ 3,854	\$ 3,854
Expenditures / Appropriations				
CSA 28 Z195 Rock Saddle Rds/Drn/Lts	51950			
Services and Supplies				
2508 Collection Charges	\$ 35	\$ 36	\$ 37	\$ 37
2550 Administration	485	494	505	505
2553 CSA Management Fee	106	80	365	365
2556 Prof/Spec Svcs - County			180	180
2965 Utilities			480	480
Total Services and Supplies	\$ 626	\$ 610	\$ 1,567	\$ 1,567
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 78	\$ 78
Total Appropriation for Contingencies	\$	\$	\$ 78	\$ 78
Total Appropriation 51950	\$ 626	\$ 610	\$ 1,645	\$ 1,645
Total Expenditures / Appropriations	\$ 626	\$ 610	\$ 1,645	\$ 1,645
Net Cost	\$ (3,042)	\$ (3,143)	\$ (2,209)	\$ (2,209)

CSA 28 Z196 Alexandria Estates Landscape

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 196.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 725	\$ 723	\$ 800	\$ 800
Total Rev from Use of Money & Property	\$ 725	\$ 723	\$ 800	\$ 800
Charges for Services				
8105 Direct Charges	\$ 13,505	\$ 13,762	\$ 14,065	\$ 14,065
Total Charges for Services	\$ 13,505	\$ 13,762	\$ 14,065	\$ 14,065
Total Revenue	\$ 14,230	\$ 14,485	\$ 14,865	\$ 14,865
Expenditures / Appropriations				
CSA28 Z196 Alexandria Estates	61960			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 2	\$ 2
2405 Materials - Bldgs & Impr		685	3,150	3,150
2508 Collection Charges	135	138	135	135
2549 Construction Projects				3,500
2550 Administration	300	300	300	300
2555 Prof/Spec Svcs - Purchased		925		1,632
2556 Prof/Spec Svcs - County	4,883	4,053	8,918	7,286
2965 Utilities			800	800
Total Services and Supplies	\$ 5,318	\$ 6,101	\$ 13,305	\$ 16,805
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation for Contingencies	\$	\$	\$ 1,000	\$ 1,000
Total Appropriation 61960	\$ 5,318	\$ 6,101	\$ 14,305	\$ 17,805
Total Expenditures / Appropriations	\$ 5,318	\$ 6,101	\$ 14,305	\$ 17,805
Net Cost	\$ (8,912)	\$ (8,384)	\$ (560)	\$ 2,940

CSA 28 Z197 Northstar Highlands Wtr Qtly

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 197.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,858	\$ 2,938	\$ 3,000	\$ 3,000
Total Rev from Use of Money & Property	\$ 2,858	\$ 2,938	\$ 3,000	\$ 3,000
Charges for Services				
8105 Direct Charges	\$ 60,006	\$ 61,144	\$ 62,493	\$ 62,493
Total Charges for Services	\$ 60,006	\$ 61,144	\$ 62,493	\$ 62,493
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 1,017	\$	\$	\$
Total Miscellaneous Revenues	\$ 1,017	\$	\$	\$
Total Revenue	\$ 63,881	\$ 64,082	\$ 65,493	\$ 65,493
Expenditures / Appropriations				
CSA 28 Z197 Northstar Highlands Wtr Q 51970				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 39	\$ 39
2508 Collection Charges	600	611	625	625
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	1,557	1,178	5,362	5,362
2555 Prof/Spec Svcs - Purchased	21,491	41,385	53,621	53,621
Total Services and Supplies	\$ 24,725	\$ 44,271	\$ 60,768	\$ 60,768
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 3,038	\$ 3,038
Total Appropriation for Contingencies	\$	\$	\$ 3,038	\$ 3,038
Total Appropriation 51970	\$ 24,725	\$ 44,271	\$ 63,806	\$ 63,806
Total Expenditures / Appropriations	\$ 24,725	\$ 44,271	\$ 63,806	\$ 63,806
Net Cost	\$ (39,156)	\$ (19,811)	\$ (1,687)	\$ (1,687)

Revenue

Rev from Use of Money & Property

6950 Interest \$ 2,858 \$ 2,938 \$ 3,000 \$ 3,000
Total Rev from Use of Money & Property \$ 2,858 \$ 2,938 \$ 3,000 \$ 3,000

Charges for Services

8105 Direct Charges \$ 60,006 \$ 61,144 \$ 62,493 \$ 62,493
Total Charges for Services \$ 60,006 \$ 61,144 \$ 62,493 \$ 62,493

Miscellaneous Revenues

8764 Miscellaneous Revenues \$ 1,017 \$ \$ \$
Total Miscellaneous Revenues \$ 1,017 \$ \$ \$

Total Revenue \$ 63,881 \$ 64,082 \$ 65,493 \$ 65,493

Expenditures / Appropriations

CSA 28 Z197 Northstar Highlands Wtr Q 51970

Services and Supplies

2140 Gen Liability Ins \$ \$ \$ 39 \$ 39
 2508 Collection Charges 600 611 625 625
 2550 Administration 1,077 1,097 1,121 1,121
 2553 CSA Management Fee 1,557 1,178 5,362 5,362
 2555 Prof/Spec Svcs - Purchased 21,491 41,385 53,621 53,621
Total Services and Supplies \$ 24,725 \$ 44,271 \$ 60,768 \$ 60,768

Appropriation for Contingencies

5600 Appropriation for Contingencies \$ \$ \$ 3,038 \$ 3,038
Total Appropriation for Contingencies \$ \$ \$ 3,038 \$ 3,038

Total Appropriation 51970 \$ 24,725 \$ 44,271 \$ 63,806 \$ 63,806

Total Expenditures / Appropriations \$ 24,725 \$ 44,271 \$ 63,806 \$ 63,806

Net Cost \$ (39,156) \$ (19,811) \$ (1,687) \$ (1,687)

580

FY2013-14 Final Budget

Special Districts

CSA 28 Z199 Siller Ranch Water Quality

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 199.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 7,927	\$ 8,126	\$ 9,000	\$ 9,000
Total Rev from Use of Money & Property	\$ 7,927	\$ 8,126	\$ 9,000	\$ 9,000
Charges for Services				
8105 Direct Charges	\$ 164,465	\$ 167,586	\$ 171,268	\$ 171,268
Total Charges for Services	\$ 164,465	\$ 167,586	\$ 171,268	\$ 171,268
Total Revenue	\$ 172,392	\$ 175,712	\$ 180,268	\$ 180,268
Expenditures / Appropriations				
CSA 28 Z199 Siller Ranch Water Quality	51990			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 103	\$ 103
2508 Collection Charges	1,645	1,676	1,713	1,713
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	4,267	3,229	14,696	14,696
2555 Prof/Spec Svcs - Purchased	58,913	113,449	146,960	146,960
Total Services and Supplies	\$ 65,902	\$ 119,451	\$ 164,593	\$ 164,593
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 8,230	\$ 8,230
Total Appropriation for Contingencies	\$	\$	\$ 8,230	\$ 8,230
Total Appropriation 51990	\$ 65,902	\$ 119,451	\$ 172,823	\$ 172,823
Total Expenditures / Appropriations	\$ 65,902	\$ 119,451	\$ 172,823	\$ 172,823
Net Cost	\$ (106,490)	\$ (56,261)	\$ (7,445)	\$ (7,445)

CSA 28 Z200 Martis Camp Transit

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 200.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 753	\$ 840	\$ 900	\$ 800
Total Rev from Use of Money & Property	\$ 753	\$ 840	\$ 900	\$ 800
Charges for Services				
8105 Direct Charges	\$ 15,784	\$ 16,315	\$ 16,674	\$ 16,674
Total Charges for Services	\$ 15,784	\$ 16,315	\$ 16,674	\$ 16,674
Total Revenue	\$ 16,537	\$ 17,155	\$ 17,574	\$ 17,474
Expenditures / Appropriations				
CSA28 Z200 Martis Camp Transit	82000			
Services and Supplies				
2508 Collection Charges	\$ 158	\$ 163	\$ 167	\$ 167
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	477	361	1,667	1,667
2556 Prof/Spec Svcs - County				81,000
Total Services and Supplies	\$ 1,712	\$ 1,621	\$ 2,955	\$ 83,955
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 148	\$ 4,198
Total Appropriation for Contingencies	\$	\$	\$ 148	\$ 4,198
Total Appropriation 82000	\$ 1,712	\$ 1,621	\$ 3,103	\$ 88,153
Total Expenditures / Appropriations	\$ 1,712	\$ 1,621	\$ 3,103	\$ 88,153
Net Cost	\$ (14,825)	\$ (15,534)	\$ (14,471)	\$ 70,679

CSA 28 Z201 Timilick Water Quality

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 201.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 5,585	\$ 5,727	\$ 6,000	\$ 6,000
Total Rev from Use of Money & Property	\$ 5,585	\$ 5,727	\$ 6,000	\$ 6,000
Charges for Services				
8105 Direct Charges	\$ 116,359	\$ 118,568	\$ 121,173	\$ 121,173
Total Charges for Services	\$ 116,359	\$ 118,568	\$ 121,173	\$ 121,173
Total Revenue	\$ 121,944	\$ 124,295	\$ 127,173	\$ 127,173
Expenditures / Appropriations				
CSA 28 Z201 Timilick Water Quality 52010				
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 73	\$ 73
2508 Collection Charges	1,164	1,186	1,212	1,212
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	3,019	2,284	10,397	10,397
2555 Prof/Spec Svcs - Purchased	41,679	80,261	103,975	103,975
Total Services and Supplies	\$ 46,939	\$ 84,828	\$ 116,778	\$ 116,778
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 5,839	\$ 5,839
Total Appropriation for Contingencies	\$	\$	\$ 5,839	\$ 5,839
Total Appropriation 52010	\$ 46,939	\$ 84,828	\$ 122,617	\$ 122,617
Total Expenditures / Appropriations	\$ 46,939	\$ 84,828	\$ 122,617	\$ 122,617
Net Cost	\$ (75,005)	\$ (39,467)	\$ (4,556)	\$ (4,556)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2555 Prof/Spec Svcs - Purchased

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52010

Total Expenditures / Appropriations

Net Cost

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA 28 Z201 Timilick Water Quality

52010

Services and Supplies

2140 Gen Liability Ins

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

CSA 28 Z202 Timilick Transit

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 202.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 204	\$ 223	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 204	\$ 223	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 4,524	\$ 4,609	\$ 4,710	\$ 4,710
Total Charges for Services	\$ 4,524	\$ 4,609	\$ 4,710	\$ 4,710
Total Revenue	\$ 4,728	\$ 4,832	\$ 4,910	\$ 4,910
Expenditures / Appropriations				
CSA 28 Z202 Timilick Transit	82020			
Services and Supplies				
2508 Collection Charges	\$ 45	\$ 46	\$ 48	\$ 48
2550 Administration	1,077	1,097	1,121	1,121
2553 CSA Management Fee	137	103	471	471
2556 Prof/Spec Svcs - County				19,000
Total Services and Supplies	\$ 1,259	\$ 1,246	\$ 1,640	\$ 20,640
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 82	\$ 1,032
Total Appropriation for Contingencies	\$	\$	\$ 82	\$ 1,032
Total Appropriation 82020	\$ 1,259	\$ 1,246	\$ 1,722	\$ 21,672
Total Expenditures / Appropriations	\$ 1,259	\$ 1,246	\$ 1,722	\$ 21,672
Net Cost	\$ (3,469)	\$ (3,586)	\$ (3,188)	\$ 16,762

CSA 28 Z203 Village at Northstar Transit

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 203.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 126	\$ 133	\$ 100	\$ 100
Total Rev from Use of Money & Property	\$ 126	\$ 133	\$ 100	\$ 100
Charges for Services				
8105 Direct Charges	\$ 2,087	\$ 2,127	\$ 2,173	\$ 2,173
Total Charges for Services	\$ 2,087	\$ 2,127	\$ 2,173	\$ 2,173
Total Revenue	\$ 2,213	\$ 2,260	\$ 2,273	\$ 2,273
Expenditures / Appropriations				
CSA 28 Z203 Village at Northstar Transit	82030			
Services and Supplies				
2508 Collection Charges	\$ 21	\$ 21	\$ 22	\$ 22
2550 Administration	210	214	219	219
2553 CSA Management Fee	63	48	217	217
2556 Prof/Spec Svcs - County				12,000
Total Services and Supplies	\$ 294	\$ 283	\$ 458	\$ 12,458
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 23	\$ 623
Total Appropriation for Contingencies	\$	\$	\$ 23	\$ 623
Total Appropriation 82030	\$ 294	\$ 283	\$ 481	\$ 13,081
Total Expenditures / Appropriations	\$ 294	\$ 283	\$ 481	\$ 13,081
Net Cost	\$ (1,919)	\$ (1,977)	\$ (1,792)	\$ 10,808

CSA 28 Z204 Northstar Highlands Transit
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 204.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 312	\$ 346	\$ 400	\$ 300
Total Rev from Use of Money & Property	\$ 312	\$ 346	\$ 400	\$ 300
Charges for Services				
8105 Direct Charges	\$ 6,724	\$ 7,266	\$ 7,422	\$ 7,422
Total Charges for Services	\$ 6,724	\$ 7,266	\$ 7,422	\$ 7,422
Total Revenue	\$ 7,036	\$ 7,612	\$ 7,822	\$ 7,722
Expenditures / Appropriations				
CSA 28 Z204 Northstar Highlands Transit	82040			
Services and Supplies				
2508 Collection Charges	\$ 67	\$ 73	\$ 75	\$ 75
2550 Administration	1,048	1,068	1,091	1,091
2553 CSA Management Fee	203	154	742	742
2556 Prof/Spec Svcs - County				32,000
Total Services and Supplies	\$ 1,318	\$ 1,295	\$ 1,908	\$ 33,908
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 96	\$ 1,696
Total Appropriation for Contingencies	\$	\$	\$ 96	\$ 1,696
Total Appropriation 82040	\$ 1,318	\$ 1,295	\$ 2,004	\$ 35,604
Total Expenditures / Appropriations	\$ 1,318	\$ 1,295	\$ 2,004	\$ 35,604
Net Cost	\$ (5,718)	\$ (6,317)	\$ (5,818)	\$ 27,882

Revenue

Rev from Use of Money & Property

6950 Interest	\$ 312	\$ 346	\$ 400	\$ 300
Total Rev from Use of Money & Property	\$ 312	\$ 346	\$ 400	\$ 300

Charges for Services

8105 Direct Charges	\$ 6,724	\$ 7,266	\$ 7,422	\$ 7,422
Total Charges for Services	\$ 6,724	\$ 7,266	\$ 7,422	\$ 7,422
Total Revenue	\$ 7,036	\$ 7,612	\$ 7,822	\$ 7,722

Expenditures / Appropriations

CSA 28 Z204 Northstar Highlands Transit	82040			
Services and Supplies				
2508 Collection Charges	\$ 67	\$ 73	\$ 75	\$ 75
2550 Administration	1,048	1,068	1,091	1,091
2553 CSA Management Fee	203	154	742	742
2556 Prof/Spec Svcs - County				32,000
Total Services and Supplies	\$ 1,318	\$ 1,295	\$ 1,908	\$ 33,908
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 96	\$ 1,696
Total Appropriation for Contingencies	\$	\$	\$ 96	\$ 1,696
Total Appropriation 82040	\$ 1,318	\$ 1,295	\$ 2,004	\$ 35,604
Total Expenditures / Appropriations	\$ 1,318	\$ 1,295	\$ 2,004	\$ 35,604
Net Cost	\$ (5,718)	\$ (6,317)	\$ (5,818)	\$ 27,882

CSA 28 Z205 Northside Transit

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 205.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 26	\$ 32	\$	\$
Total Rev from Use of Money & Property	\$ 26	\$ 32	\$	\$
Charges for Services				
8105 Direct Charges	\$ 1,039	\$ 1,058	\$ 1,908	\$ 1,908
Total Charges for Services	\$ 1,039	\$ 1,058	\$ 1,908	\$ 1,908
Total Revenue	\$ 1,065	\$ 1,090	\$ 1,908	\$ 1,908
Expenditures / Appropriations				
CSA28 Z205 Northside Transit	82050			
Services and Supplies				
2508 Collection Charges	\$ 10	\$ 11	\$ 20	\$ 20
2550 Administration	314	320	327	327
2553 CSA Management Fee	31	24	190	190
2556 Prof/Spec Svcs - County				4,000
Total Services and Supplies	\$ 355	\$ 355	\$ 537	\$ 4,537
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 26	\$ 226
Total Appropriation for Contingencies	\$	\$	\$ 26	\$ 226
Total Appropriation 82050	\$ 355	\$ 355	\$ 563	\$ 4,763
Total Expenditures / Appropriations	\$ 355	\$ 355	\$ 563	\$ 4,763
Net Cost	\$ (710)	\$ (735)	\$ (1,345)	\$ 2,855

CSA 28 Z206 Northside Water Quality

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 206.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 323	\$ 354	\$ 400	\$ 350
Total Rev from Use of Money & Property	\$ 323	\$ 354	\$ 400	\$ 350
Charges for Services				
8105 Direct Charges	\$ 9,993	\$ 10,265	\$ 10,491	\$ 10,491
Total Charges for Services	\$ 9,993	\$ 10,265	\$ 10,491	\$ 10,491
Total Revenue	\$ 10,316	\$ 10,619	\$ 10,891	\$ 10,841
Expenditures / Appropriations				
CSA28 Z206 Northside Water Quality	52060			
Services and Supplies				
2508 Collection Charges	\$ 100	\$ 103	\$ 105	\$ 105
2550 Administration	310	316	323	323
2553 CSA Management Fee	262	198	900	900
2555 Prof/Spec Svcs - Purchased	3,612	6,955	9,002	9,002
Total Services and Supplies	\$ 4,284	\$ 7,572	\$ 10,330	\$ 10,330
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 516	\$ 516
Total Appropriation for Contingencies	\$	\$	\$ 516	\$ 516
Total Appropriation 52060	\$ 4,284	\$ 7,572	\$ 10,846	\$ 10,846
Total Expenditures / Appropriations	\$ 4,284	\$ 7,572	\$ 10,846	\$ 10,846
Net Cost	\$ (6,032)	\$ (3,047)	\$ (45)	\$ 5

CSA 28 Z208 Nichols Drive Indust Park

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 208.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 613	\$ 744	\$ 800	\$ 750
Total Rev from Use of Money & Property	\$ 613	\$ 744	\$ 800	\$ 750
Charges for Services				
8105 Direct Charges	\$ 17,298	\$ 17,627	\$ 18,014	\$ 18,014
Total Charges for Services	\$ 17,298	\$ 17,627	\$ 18,014	\$ 18,014
Total Revenue	\$ 17,911	\$ 18,371	\$ 18,814	\$ 18,764
Expenditures / Appropriations				
CSA28 Z208 Nichols Drive Industrial Park 52080				
Services and Supplies				
2508 Collection Charges	\$ 173	\$ 176	\$ 181	\$ 181
2550 Administration	262	267	273	273
2553 CSA Management Fee	523	396	1,801	1,801
Total Services and Supplies	\$ 958	\$ 839	\$ 2,255	\$ 2,255
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 112	\$ 112
Total Appropriation for Contingencies	\$	\$	\$ 112	\$ 112
Total Appropriation 52080	\$ 958	\$ 839	\$ 2,367	\$ 2,367
Total Expenditures / Appropriations	\$ 958	\$ 839	\$ 2,367	\$ 2,367
Net Cost	\$ (16,953)	\$ (17,532)	\$ (16,447)	\$ (16,397)

CSA 28 Z210 Hopkins Village Water Qual

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 210.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 135	\$ 175	\$ 200	\$ 200
Total Rev from Use of Money & Property	\$ 135	\$ 175	\$ 200	\$ 200
Charges for Services				
8105 Direct Charges	\$ 7,681	\$ 7,827	\$ 7,999	\$ 7,999
Total Charges for Services	\$ 7,681	\$ 7,827	\$ 7,999	\$ 7,999
Total Revenue	\$ 7,816	\$ 8,002	\$ 8,199	\$ 8,199
Expenditures / Appropriations				
CSA28 Z210 Hopkins Village Water Quality 52100				
Services and Supplies				
2508 Collection Charges	\$ 77	\$ 78	\$ 80	\$ 80
2550 Administration	207	211	216	216
2553 CSA Management Fee	199	151	686	686
2555 Prof/Spec Svcs - Purchased	2,748	5,291	6,864	6,864
Total Services and Supplies	\$ 3,231	\$ 5,731	\$ 7,846	\$ 7,846
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 392	\$ 392
Total Appropriation for Contingencies	\$	\$	\$ 392	\$ 392
Total Appropriation 52100	\$ 3,231	\$ 5,731	\$ 8,238	\$ 8,238
Total Expenditures / Appropriations	\$ 3,231	\$ 5,731	\$ 8,238	\$ 8,238
Net Cost	\$ (4,585)	\$ (2,271)	\$ 39	\$ 39

CSA 28 Z211 Hopkins Village Transit

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 211.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 17	\$ 25	\$	\$
Total Rev from Use of Money & Property	\$ 17	\$ 25	\$	\$
Charges for Services				
8105 Direct Charges	\$ 1,542	\$ 1,571	\$ 1,605	\$ 1,605
Total Charges for Services	\$ 1,542	\$ 1,571	\$ 1,605	\$ 1,605
Total Revenue	\$ 1,559	\$ 1,596	\$ 1,605	\$ 1,605
Expenditures / Appropriations				
CSA28 Z211 Hopkins Village Transit	82110			
Services and Supplies				
2508 Collection Charges	\$ 15	\$ 16	\$ 17	\$ 17
2550 Administration	1,035	1,055	1,077	1,077
2553 CSA Management Fee	47	35	160	160
2556 Prof/Spec Svcs - County				2,200
Total Services and Supplies	\$ 1,097	\$ 1,106	\$ 1,254	\$ 3,454
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 63	\$ 173
Total Appropriation for Contingencies	\$	\$	\$ 63	\$ 173
Total Appropriation 82110	\$ 1,097	\$ 1,106	\$ 1,317	\$ 3,627
Total Expenditures / Appropriations	\$ 1,097	\$ 1,106	\$ 1,317	\$ 3,627
Net Cost	\$ (462)	\$ (490)	\$ (288)	\$ 2,022

CSA 28 Z213 Donner-Truckee Vet Hosp

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 213.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 27	\$ 34	\$ 30	\$ 30
Total Rev from Use of Money & Property	\$ 27	\$ 34	\$ 30	\$ 30
Charges for Services				
8105 Direct Charges	\$ 1,511	\$ 1,540	\$ 1,573	\$ 1,573
Total Charges for Services	\$ 1,511	\$ 1,540	\$ 1,573	\$ 1,573
Total Revenue	\$ 1,538	\$ 1,574	\$ 1,603	\$ 1,603
Expenditures / Appropriations				
CSA28 Z213 Donner-Truckee Vet Hosp	52130			
Services and Supplies				
2508 Collection Charges	\$ 15	\$ 15	\$ 16	\$ 16
2550 Administration	70	71	73	73
2553 CSA Management Fee	39	30	135	135
2555 Prof/Spec Svcs - Purchased	555	1,068	1,350	1,350
Total Services and Supplies	\$ 679	\$ 1,184	\$ 1,574	\$ 1,574
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 78	\$ 78
Total Appropriation for Contingencies	\$	\$	\$ 78	\$ 78
Total Appropriation 52130	\$ 679	\$ 1,184	\$ 1,652	\$ 1,652
Total Expenditures / Appropriations	\$ 679	\$ 1,184	\$ 1,652	\$ 1,652
Net Cost	\$ (859)	\$ (390)	\$ 49	\$ 49

CSA28 Z214 Quartz Drive Self Storage
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2013-14

Budget Unit 501.00 - 214.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 12	\$ 43	\$	\$
Total Rev from Use of Money & Property	\$ 12	\$ 43	\$	\$
Charges for Services				
8105 Direct Charges	\$ 2,904	\$ 2,960	\$ 3,024	\$ 3,024
Total Charges for Services	\$ 2,904	\$ 2,960	\$ 3,024	\$ 3,024
Total Revenue	\$ 2,916	\$ 3,003	\$ 3,024	\$ 3,024
Expenditures / Appropriations				
CSA28 Z214 Quartz Drive Self Storage	52140			
Services and Supplies				
2508 Collection Charges	\$ 29	\$ 30	\$ 31	\$ 31
2550 Administration	458	467	477	477
2553 CSA Management Fee	88	66	302	302
2965 Utilities			480	480
Total Services and Supplies	\$ 575	\$ 563	\$ 1,290	\$ 1,290
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation for Contingencies	\$	\$	\$ 65	\$ 65
Total Appropriation 52140	\$ 575	\$ 563	\$ 1,355	\$ 1,355
Total Expenditures / Appropriations	\$ 575	\$ 563	\$ 1,355	\$ 1,355
Net Cost	\$ (2,341)	\$ (2,440)	\$ (1,669)	\$ (1,669)

Revenue

Rev from Use of Money & Property

6950 Interest

Total Rev from Use of Money & Property

Charges for Services

8105 Direct Charges

Total Charges for Services

Total Revenue

Expenditures / Appropriations

CSA28 Z214 Quartz Drive Self Storage **52140**

Services and Supplies

2508 Collection Charges

2550 Administration

2553 CSA Management Fee

2965 Utilities

Total Services and Supplies

Appropriation for Contingencies

5600 Appropriation for Contingencies

Total Appropriation for Contingencies

Total Appropriation 52140

Total Expenditures / Appropriations

Net Cost

593

FY2013-14 Final Budget

CSA 28 Z215 Hawks Property PM

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 501.00 - 215.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 55	\$ 80	\$	\$
Total Rev from Use of Money & Property	\$ 55	\$ 80	\$	\$
Charges for Services				
8105 Direct Charges	\$ 2,800	\$ 2,853	\$ 2,915	\$ 2,915
Total Charges for Services	\$ 2,800	\$ 2,853	\$ 2,915	\$ 2,915
Total Revenue	\$ 2,855	\$ 2,933	\$ 2,915	\$ 2,915
Expenditures / Appropriations				
CSA28 Z215 Hawks Property PM	52150			
Services and Supplies				
2508 Collection Charges	\$ 28	\$ 29	\$ 30	\$ 30
2550 Administration	310	316	323	323
2553 CSA Management Fee	85	64	291	291
Total Services and Supplies	\$ 423	\$ 409	\$ 644	\$ 644
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 32	\$ 32
Total Appropriation for Contingencies	\$	\$	\$ 32	\$ 32
Total Appropriation 52150	\$ 423	\$ 409	\$ 676	\$ 676
Total Expenditures / Appropriations	\$ 423	\$ 409	\$ 676	\$ 676
Net Cost	\$ (2,432)	\$ (2,524)	\$ (2,239)	\$ (2,239)

CSA 28 Z2A3 Sunset Whitney Swr

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 2.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 17,213	\$ 14,536	\$ 15,854	\$ 15,854
Total Rev from Use of Money & Property	\$ 17,213	\$ 14,536	\$ 15,854	\$ 15,854
Charges for Services				
8105 Direct Charges	\$ 430,665	\$ 455,249	\$ 430,044	\$ 430,044
8172 Sewer Connection Fees	6,419	3,503	5,989	5,989
8176 Inspection Fees	1,530	680	694	694
Total Charges for Services	\$ 438,614	\$ 459,432	\$ 436,727	\$ 436,727
Special Items				
8988 Capital Contributions	\$ 134,109	\$	\$	\$
Total Special Items	\$ 134,109	\$	\$	\$
Total Revenue	\$ 589,936	\$ 473,968	\$ 452,581	\$ 452,581
Expenditures / Appropriations				
CSA28 Z02A3 Sunset Whitney Sewer 68020				
Services and Supplies				
2050 Communications - Radio	\$ 6,977	\$ 5,769	\$ 8,636	\$ 8,636
2140 Gen Liability Ins			488	488
2273 Parts	6,189	13,356	5,829	5,829
2290 Maintenance - Equipment	4,731	8,353	4,000	4,000
2404 Maintenance Services	32			
2405 Materials - Bldgs & Impr	1,922	3,429	5,000	5,000
2508 Collection Charges	3,577	3,590	3,685	3,685
2511 Printing	130		200	200
2534 Operating Materials	1,505		5,000	5,000
2549 Construction Projects	16,795	34,675	61,627	61,627
2550 Administration	2,396	2,025	2,040	2,040
2555 Prof/Spec Svcs - Purchased	3,696	1,043	25,500	25,500
2556 Prof/Spec Svcs - County	582		1,000	1,000
2670 Roseville W/W Treatment	33,847	243,814	80,141	80,141
2709 Countywide System Charges	68	154	105	105
2710 Rents & Leases - Equipment		2,315		
2744 Small Tools & Instruments		936		
2840 Special Dept Expense	2,966	1,521	4,100	4,100
2862 Landfill Dump Fee	45	127		
2964 Meals/Food Purchases		118		
2965 Utilities	4,142	3,405	4,201	4,201
2970 Water & Sewage - Special Districts	158,150	177,294	180,200	180,200
2971 Environmental Engineering Services	54,235	33,653	55,120	55,120
Total Services and Supplies	\$ 301,985	\$ 535,577	\$ 446,872	\$ 446,872
Other Charges				

Special Districts

595

FY2013-14 Final Budget

CSA 28 Z2A3 Sunset Whitney Swr

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 2.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
3701 Equipment Depreciation	\$ 140	\$ 560	\$	\$
3702 Bldg & Impr Depreciation	92	92		
3704 Infrastructure Depreciation	56,200	61,564		
Total Other Charges	\$ 56,432	\$ 62,216	\$	\$
Capital Assets				
4451 Equipment	\$ 5,595	\$	\$ 7,500	\$ 7,500
4452 Capitalized Equipment	(5,595)			
Total Capital Assets	\$	\$	\$ 7,500	\$ 7,500
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 20,000	\$ 20,000
Total Appropriation for Contingencies	\$	\$	\$ 20,000	\$ 20,000
Total Appropriation 68020	\$ 358,417	\$ 597,793	\$ 474,372	\$ 474,372
Total Expenditures / Appropriations	\$ 358,417	\$ 597,793	\$ 474,372	\$ 474,372
Net Cost	\$ (231,519)	\$ 123,825	\$ 21,791	\$ 21,791

CSA 28 Z06A1 Sheridan Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 6.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,070	\$ 994	\$ 2,157	\$ 2,157
Total Rev from Use of Money & Property	\$ 2,070	\$ 994	\$ 2,157	\$ 2,157
Charges for Services				
8105 Direct Charges	\$ 226,020	\$ 227,513	\$ 228,860	\$ 228,860
8172 Sewer Connection Fees			28,300	28,300
8176 Inspection Fees	76		791	791
Total Charges for Services	\$ 226,096	\$ 227,513	\$ 257,951	\$ 257,951
Capital Asset Transfer (In)				
8333 Capital Asset Transfer (In)	\$ 7,130	\$	\$	\$
Total Capital Asset Transfer (In)	\$ 7,130	\$	\$	\$
Total Revenue	\$ 235,296	\$ 228,507	\$ 260,108	\$ 260,108
Expenditures / Appropriations				
CSA28 Z06A1 Sheridan SW&W	68060			
Services and Supplies				
2050 Communications - Radio	\$ 6,977	\$ 1,923	\$ 8,636	\$ 8,636
2140 Gen Liability Ins	240		450	450
2273 Parts	6,340	6,945	5,000	5,000
2290 Maintenance - Equipment	5,050	5,339	2,000	2,000
2405 Materials - Bldgs & Impr	1,182	2,014	1,800	1,800
2422 Medical, Dental & Lab Supp			21	21
2508 Collection Charges	2,227	2,217	2,200	2,200
2511 Printing		93		
2523 Office Supplies & Exp	9			
2534 Operating Materials	8,015	7,014		
2550 Administration	1,914	1,818	1,854	1,854
2555 Prof/Spec Svcs - Purchased	20,619	20,862	15,900	15,900
2556 Prof/Spec Svcs - County	796	68	982	982
2709 Countywide System Charges	71	133	110	110
2710 Rents & Leases - Equipment	975	509	74	74
2727 Rents & Leases - Bldgs & Impr	10,114	10,357	10,419	10,419
2770 Fuels & Lubricants		109		
2840 Special Dept Expense	14,252	13,574	14,333	14,333
2862 Landfill Dump Fee	1,759	16		
2932 Mileage	64	43		
2964 Meals/Food Purchases		10		
2965 Utilities	36,006	34,667	39,123	39,123
2970 Water & Sewage - Special Districts	137,581	104,108	112,360	112,360
2971 Environmental Engineering Services	24,332	15,330	8,480	8,480
Total Services and Supplies	\$ 278,523	\$ 227,149	\$ 223,742	\$ 283,742

Special Districts

597

FY2013-14 Final Budget

CSA 28 Z06A1 Sheridan Ent

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 6.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Other Charges				
3702 Bldg & Impr Depreciation	\$ 79,074	\$ 79,257	\$	\$
3704 Infrastructure Depreciation	30,563	30,563		
Total Other Charges	\$ 109,637	\$ 109,820	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 5,000	\$ 5,000
Total Appropriation for Contingencies	\$	\$	\$ 5,000	\$ 5,000
Total Appropriation 68060	\$ 388,160	\$ 336,969	\$ 228,742	\$ 288,742
Total Expenditures / Appropriations	\$ 388,160	\$ 336,969	\$ 228,742	\$ 288,742
Net Cost	\$ 152,864	\$ 108,462	\$ (31,366)	\$ 28,634

CSA 28 Z06A1 Sheridan Water

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 8.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 990	\$ 1,216	\$ 862	\$ 862
Total Rev from Use of Money & Property	\$ 990	\$ 1,216	\$ 862	\$ 862
Charges for Services				
8105 Direct Charges	\$ 133,258	\$ 132,957	\$ 135,873	\$ 135,873
8172 Sewer Connection Fees			18,957	18,957
8176 Inspection Fees			791	791
Total Charges for Services	\$ 133,258	\$ 132,957	\$ 155,621	\$ 155,621
Total Revenue	\$ 134,248	\$ 134,173	\$ 156,483	\$ 156,483
Expenditures / Appropriations				
CSA28 Z06A1 Sheridan Water	68080			
Services and Supplies				
2050 Communications - Radio	\$	\$ 3,846	\$	\$
2140 Gen Liability Ins	(240)		172	172
2273 Parts	2,580	1,016	1,314	1,314
2404 Maintenance Services		21		
2405 Materials - Bldgs & Impr	364	1,004	460	460
2422 Medical, Dental & Lab Supp	160		102	102
2439 Membership/Dues	356	374		
2508 Collection Charges	1,301	1,294	1,340	1,340
2534 Operating Materials		176	515	515
2549 Construction Projects			10,000	10,000
2550 Administration	909	800	816	816
2555 Prof/Spec Svcs - Purchased	1,366	1,276	7,500	7,500
2556 Prof/Spec Svcs - County	905	503	935	935
2840 Special Dept Expense	1,687	1,940	2,717	2,717
2932 Mileage	29	90		
2965 Utilities	11,825	13,112	13,078	13,078
2970 Water & Sewage - Special Districts	65,832	73,134	76,320	76,320
2971 Environmental Engineering Services	19,105	1,628	11,660	11,660
Total Services and Supplies	\$ 106,179	\$ 100,214	\$ 126,929	\$ 126,929
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 925,000	\$	\$
Total Other Financing Uses	\$	\$ 925,000	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 10,000	\$ 10,000
Total Appropriation for Contingencies	\$	\$	\$ 10,000	\$ 10,000
Total Appropriation 68080	\$ 106,179	\$ 1,025,214	\$ 136,929	\$ 136,929
Total Expenditures / Appropriations	\$ 106,179	\$ 1,025,214	\$ 136,929	\$ 136,929

599

FY2013-14 Final Budget

Special Districts

599

FY2013-14 Final Budget

State Controller Schedules
 County Budget Act
 January 2010

Schedule 15

CSA 28 Z06A1 Sheridan Water

**Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14**

Budget Unit 502.00 - 8.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ (28,069)	\$ 891,041	\$ (19,554)	\$ (19,554)

CSA 28 Z23 Blue Canyon SW

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 23.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 674	\$ 727	\$ 691	\$ 691
Total Rev from Use of Money & Property	\$ 674	\$ 727	\$ 691	\$ 691
Charges for Services				
8105 Direct Charges	\$ 14,994	\$ 13,064	\$ 14,930	\$ 14,930
Total Charges for Services	\$ 14,994	\$ 13,064	\$ 14,930	\$ 14,930
Total Revenue	\$ 15,668	\$ 13,791	\$ 15,621	\$ 15,621
Expenditures / Appropriations				
CSA28 Z23 Blue Canyon Sewer	68230			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 3	\$ 3
2405 Materials - Bldgs & Impr		50		
2508 Collection Charges	156	149	162	162
2549 Construction Projects			20,000	20,000
2550 Administration	915	925	944	944
2970 Water & Sewage - Special Districts	3,282	2,678	3,180	3,180
2971 Environmental Engineering Services	987	1,155	4,240	4,240
Total Services and Supplies	\$ 5,340	\$ 4,957	\$ 28,529	\$ 28,529
Other Charges				
3702 Bldg & Impr Depreciation	\$ 1,953	\$ 1,953	\$	\$
3704 Infrastructure Depreciation	744	744		
Total Other Charges	\$ 2,697	\$ 2,697	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 5,000	\$ 5,000
Total Appropriation for Contingencies	\$	\$	\$ 5,000	\$ 5,000
Total Appropriation 68230	\$ 8,037	\$ 7,654	\$ 33,529	\$ 33,529
Total Expenditures / Appropriations	\$ 8,037	\$ 7,654	\$ 33,529	\$ 33,529
Net Cost	\$ (7,631)	\$ (6,137)	\$ 17,908	\$ 17,908

Revenue

Rev from Use of Money & Property

6950 Interest \$ 674 \$ 727 \$ 691 \$ 691
Total Rev from Use of Money & Property \$ 674 \$ 727 \$ 691 \$ 691

Charges for Services

8105 Direct Charges \$ 14,994 \$ 13,064 \$ 14,930 \$ 14,930
Total Charges for Services \$ 14,994 \$ 13,064 \$ 14,930 \$ 14,930

Total Revenue \$ 15,668 \$ 13,791 \$ 15,621 \$ 15,621

Expenditures / Appropriations

CSA28 Z23 Blue Canyon Sewer 68230
 Services and Supplies
 2140 Gen Liability Ins \$ \$ \$ 3 \$ 3
 2405 Materials - Bldgs & Impr
 2508 Collection Charges 156 149 162 162
 2549 Construction Projects
 2550 Administration 915 925 944 944
 2970 Water & Sewage - Special Districts 3,282 2,678 3,180 3,180
 2971 Environmental Engineering Services 987 1,155 4,240 4,240
Total Services and Supplies \$ 5,340 \$ 4,957 \$ 28,529 \$ 28,529

Other Charges
 3702 Bldg & Impr Depreciation \$ 1,953 \$ 1,953 \$ \$
 3704 Infrastructure Depreciation 744 744
Total Other Charges \$ 2,697 \$ 2,697 \$ \$

Appropriation for Contingencies
 5600 Appropriation for Contingencies \$ \$ \$ 5,000 \$ 5,000
Total Appropriation for Contingencies \$ \$ \$ 5,000 \$ 5,000

Total Appropriation 68230 \$ 8,037 \$ 7,654 \$ 33,529 \$ 33,529

Total Expenditures / Appropriations \$ 8,037 \$ 7,654 \$ 33,529 \$ 33,529

Net Cost \$ (7,631) \$ (6,137) \$ 17,908 \$ 17,908

601

FY2013-14 Final Budget

Special Districts

CSA 28 Z24 Applegate Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 24.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 718	\$ 455	\$	\$
Total Rev from Use of Money & Property	\$ 718	\$ 455	\$	\$
Charges for Services				
8105 Direct Charges	\$ 37,377	\$ 37,377	\$ 43,320	\$ 43,320
8172 Sewer Connection Fees			24,171	24,171
Total Charges for Services	\$ 37,377	\$ 37,377	\$ 67,491	\$ 67,491
Total Revenue	\$ 38,095	\$ 37,832	\$ 67,491	\$ 67,491
Expenditures / Appropriations				
CSA28 Z24 Applegate Sewer Services and Supplies	68240			
2050 Communications - Radio	\$ 2,326	\$ 3,846	\$ 2,878	\$ 2,878
2140 Gen Liability Ins			258	258
2273 Parts	206	1,322	318	318
2404 Maintenance Services		213		
2405 Materials - Bldgs & Impr	1,177	1,601	1,819	1,819
2508 Collection Charges	324	324	670	670
2524 Postage	23			
2550 Administration	1,923	1,936	1,975	1,975
2555 Prof/Spec Svcs - Purchased	13,504	14,225	7,326	7,326
2556 Prof/Spec Svcs - County	41		510	510
2710 Rents & Leases - Equipment	14,009	7,953	13,122	13,122
2727 Rents & Leases - Bldgs & Impr	3,200			
2744 Small Tools & Instruments	20	64	102	102
2840 Special Dept Expense	5,598	5,598	5,867	5,867
2862 Landfill Dump Fee	11,293			
2964 Meals/Food Purchases	15			
2965 Utilities	539	611	511	511
2970 Water & Sewage - Special Districts	95,211	63,578	14,135	14,135
2971 Environmental Engineering Services	10,090	13,808	8,000	8,000
Total Services and Supplies	\$ 159,499	\$ 115,079	\$ 57,491	\$ 57,491
Other Charges				
3702 Bldg & Impr Depreciation	\$ 2,664	\$ 2,664	\$	\$
3704 Infrastructure Depreciation	8,967	8,967		
Total Other Charges	\$ 11,631	\$ 11,631	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 4,600,000	\$	\$	\$
Total Other Financing Uses	\$ 4,600,000	\$	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	10,000	10,000

602

FY2013-14 Final Budget

CSA 28 Z24 Applegate Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 24.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Appropriation for Contingencies	\$	\$	\$ 10,000	\$ 10,000
Total Appropriation 68240	\$ 4,771,130	\$ 126,710	\$ 67,491	\$ 67,491
Total Expenditures / Appropriations	\$ 4,771,130	\$ 126,710	\$ 67,491	\$ 67,491
Net Cost	\$ 4,733,035	\$ 88,878	\$	\$

CSA 28 Z29 W Placer Ir-Wtr

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 29.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 85	\$ 73	\$	\$
Total Rev from Use of Money & Property	\$ 85	\$ 73	\$	\$
Total Revenue	\$ 85	\$ 73	\$	\$
Expenditures / Appropriations				
Total	\$	\$	\$	\$
Total Appropriation	\$	\$	\$	\$
Total Expenditures / Appropriations	\$	\$	\$	\$
Net Cost	\$ (85)	\$ (73)	\$	\$

CSA 28 Z55 Lavoti Trc Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 55.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 2,743	\$ 2,217	\$ 2,980	\$ 2,980
Total Rev from Use of Money & Property	\$ 2,743	\$ 2,217	\$ 2,980	\$ 2,980
Charges for Services				
8105 Direct Charges	\$ 109,424	\$ 110,351	\$ 111,283	\$ 111,283
8172 Sewer Connection Fees	10,519		10,729	10,729
8176 Inspection Fees	76		158	158
Total Charges for Services	\$ 120,019	\$ 110,351	\$ 122,170	\$ 122,170
Total Revenue	\$ 122,762	\$ 112,568	\$ 125,150	\$ 125,150
Expenditures / Appropriations				
CSA28 Z55 Lavoti Trc Swr/Wtr	68550			
Services and Supplies				
2140 Gen Liability Ins	\$	\$	\$ 196	\$ 196
2508 Collection Charges	1,074	1,083	1,107	1,107
2549 Construction Projects	793	321	1,125	1,125
2550 Administration	1,082	1,020	1,040	1,040
2555 Prof/Spec Svcs - Purchased	16	3,527		
2556 Prof/Spec Svcs - County	179			
2657 Sacto Co W/W Treatment	90,113	87,190	92,718	92,718
2670 Roseville W/W Treatment	1,261	11,277	4,200	4,200
2709 Countywide System Charges	24		37	37
2840 Special Dept Expense	1,521	1,521	2,602	2,602
2970 Water & Sewage - Special Districts	18,274	12,496	13,780	13,780
2971 Environmental Engineering Services	6,842	1,365	5,300	5,300
Total Services and Supplies	\$ 121,179	\$ 119,800	\$ 122,105	\$ 122,105
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 2,000	\$ 2,000
Total Appropriation for Contingencies	\$	\$	\$ 2,000	\$ 2,000
Total Appropriation 68550	\$ 121,179	\$ 119,800	\$ 124,105	\$ 124,105
Total Expenditures / Appropriations	\$ 121,179	\$ 119,800	\$ 124,105	\$ 124,105
Net Cost	\$ (1,583)	\$ 7,232	\$ (1,045)	\$ (1,045)

CSA 28 Z91 Auburn Valley

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 91.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 374	\$ 324	\$	\$
Total Rev from Use of Money & Property	\$ 374	\$ 324	\$	\$
Total Revenue	\$ 374	\$ 324	\$	\$
Expenditures / Appropriations				
Total	\$	\$	\$	\$
Total Appropriation	\$	\$	\$	\$
Total Expenditures / Appropriations	\$	\$	\$	\$
Net Cost	\$ (374)	\$ (324)	\$	\$

CSA 28 Z173 Dry Creek Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 173.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 21,741	\$ 16,649	\$ 23,963	\$ 23,963
Total Rev from Use of Money & Property	\$ 21,741	\$ 16,649	\$ 23,963	\$ 23,963
Charges for Services				
8105 Direct Charges	\$ 548,907	\$ 552,035	\$ 566,150	\$ 566,150
8172 Sewer Connection Fees	27,526	48,772	35,937	35,937
8176 Inspection Fees	1,462	4,760	3,794	3,794
Total Charges for Services	\$ 577,895	\$ 605,567	\$ 605,881	\$ 605,881
Special Items				
8988 Capital Contributions	\$ 145,450	\$ 899,840	\$	\$
Total Special Items	\$ 145,450	\$ 899,840	\$	\$
Total Revenue	\$ 745,086	\$ 1,522,056	\$ 629,844	\$ 629,844
Expenditures / Appropriations				
CSA28 Z173 Dry Creek Sewer	61730			
Services and Supplies				
2050 Communications - Radio	\$ 2,326	\$ 8,612	\$ 2,878	\$ 2,878
2140 Gen Liability Ins			752	752
2273 Parts	11,653	7,500	5,000	5,000
2290 Maintenance - Equipment	11,491	7,955	8,000	8,000
2405 Materials - Bldgs & Impr	3,107	52	1,064	1,064
2508 Collection Charges	5,301	5,369	5,461	5,461
2511 Printing		9		
2534 Operating Materials		3,019		
2549 Construction Projects	45,360	18,163	93,754	93,754
2550 Administration	3,385	3,500	3,570	3,570
2555 Prof/Spec Svcs - Purchased	10,394	747	5,000	5,000
2556 Prof/Spec Svcs - County	4,920	49,067	1,338	744,419
2657 Sacto Co W/W Treatment			1,699	1,699
2670 Roseville W/W Treatment	69,832	658,325	225,000	225,000
2701 Publications & Legal Notices		138		
2709 Countywide System Charges	98	216	151	151
2710 Rents & Leases - Equipment	677	725	752	752
2744 Small Tools & Instruments	228	226		
2840 Special Dept Expense	2,659	2,729	2,685	2,685
2932 Mileage		33		
2964 Meals/Food Purchases	48	93		
2965 Utilities	12,639	13,040	13,375	13,375
2970 Water & Sewage - Special Districts	209,053	140,911	207,760	207,760
2971 Environmental Engineering Services	72,162	47,775	71,020	71,020
Total Services and Supplies	\$ 465,333	\$ 968,204	\$ 649,259	\$ 1,392,340

CSA 28 Z173 Dry Creek Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 173.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Other Charges				
3701 Equipment Depreciation	\$ 1,218	\$ 3,075	\$	\$
3704 Infrastructure Depreciation	154,446	160,264		
Total Other Charges	\$ 155,664	\$ 163,339	\$	\$
Capital Assets				
4451 Equipment	\$ 32,487	\$ 34,810	\$	\$
4452 Capitalized Equipment	(32,487)	(34,810)		
Total Capital Assets	\$	\$	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 25,000	\$ 25,000
Total Appropriation for Contingencies	\$	\$	\$ 25,000	\$ 25,000
Total Appropriation 61730	\$ 620,997	\$ 1,131,543	\$ 674,259	\$ 1,417,340
Total Expenditures / Appropriations	\$ 620,997	\$ 1,131,543	\$ 674,259	\$ 1,417,340
Net Cost	\$ (124,089)	\$ (390,513)	\$ 44,415	\$ 787,496

CSA 28 Z183 Bickford Ranch Sewer

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 502.00 - 183.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 12,290	\$ 12,884	\$ 9,180	\$ 9,180
Total Rev from Use of Money & Property	\$ 12,290	\$ 12,884	\$ 9,180	\$ 9,180
Charges for Services				
8105 Direct Charges	\$ 177,391	\$ 177,391	\$ 177,390	\$ 177,390
Total Charges for Services	\$ 177,391	\$ 177,391	\$ 177,390	\$ 177,390
Total Revenue	\$ 189,681	\$ 190,275	\$ 186,570	\$ 186,570
Expenditures / Appropriations				
CSA28 Z183 Bickford Ranch Sewer	61830			
Services and Supplies				
2508 Collection Charges	\$ 1,774	\$ 1,774	\$ 1,810	\$ 1,810
2550 Administration	2,500	2,500	2,550	2,550
2556 Prof/Spec Svcs - County			7,140	7,140
2840 Special Dept Expense			5,100	5,100
2970 Water & Sewage - Special Districts			5,080	5,080
2971 Environmental Engineering Services		3,833	1,550	1,550
Total Services and Supplies	\$ 4,274	\$ 8,107	\$ 23,230	\$ 23,230
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 8,967	\$ 8,967
Total Appropriation for Contingencies	\$	\$	\$ 8,967	\$ 8,967
Total Appropriation 61830	\$ 4,274	\$ 8,107	\$ 32,197	\$ 32,197
Total Expenditures / Appropriations	\$ 4,274	\$ 8,107	\$ 32,197	\$ 32,197
Net Cost	\$ (185,407)	\$ (182,168)	\$ (154,373)	\$ (154,373)

Sewer Maint #1 N Auburn

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 1.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 191,584	\$ 165,438	\$ 175,715	\$ 175,715
Total Rev from Use of Money & Property	\$ 191,584	\$ 165,438	\$ 175,715	\$ 175,715
Charges for Services				
8105 Direct Charges	\$ 7,880,676	\$ 7,851,120	\$ 7,990,216	\$ 7,990,216
8172 Sewer Connection Fees	248,210	131,155		
8176 Inspection Fees	5,986	5,530	6,200	6,200
8239 Annexation Charges			31,720	31,720
Total Charges for Services	\$ 8,134,872	\$ 7,987,805	\$ 8,028,136	\$ 8,028,136
Total Revenue	\$ 8,326,456	\$ 8,153,243	\$ 8,203,851	\$ 8,203,851
Expenditures / Appropriations				
Sewer Maint #1-N Auburn 7260				
Services and Supplies				
2050 Communications - Radio	\$ 46,512	\$ 46,154	\$ 57,576	\$ 57,576
2051 Communications - Telephone	9,737	9,045	10,088	10,088
2086 Refuse Disposal	2,136	2,195	1,926	1,926
2140 Gen Liability Ins			8,676	8,676
2273 Parts	119,706	114,853	100,000	100,000
2290 Maintenance - Equipment	45,605	47,227	52,457	52,457
2404 Maintenance Services	28,994	21,705	30,415	30,415
2405 Materials - Bldgs & Impr	71,146	60,188	85,000	85,000
2422 Medical, Dental & Lab Supp	727	61	1,124	1,124
2508 Collection Charges	69,612	69,945	71,714	71,714
2511 Printing	4,375	3,003	5,288	5,288
2523 Office Supplies & Exp		58		
2524 Postage	1,022	2,931	1,305	1,305
2534 Operating Materials	290,697	338,261	300,000	300,000
2549 Construction Projects	263,277	75,270	340,000	340,000
2550 Administration	28,023	21,766	22,649	22,649
2555 Prof/Spec Svcs - Purchased	315,805	161,110	859,085	859,085
2556 Prof/Spec Svcs - County	40,269	3,013	39,719	39,719
2701 Publications & Legal Notices	573	838	885	885
2709 Countywide System Charges	1,580	2,509	2,442	2,442
2710 Rents & Leases - Equipment	9,930	8,379	8,591	8,591
2744 Small Tools & Instruments	541	1,436	662	662
2770 Fuels & Lubricants	1,735	172	1,000	1,000
2838 Special Dept Expense-1099 Reportable	57	57		
2840 Special Dept Expense	(100,098)	31,442	205,000	205,000
2862 Landfill Dump Fee	45,576	56,027	43,351	43,351
2932 Mileage		29		

610

FY2013-14 Final Budget

Special Districts

610

FY2013-14 Final Budget

Sewer Maint #1 N Auburn

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 1.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2964 Meals/Food Purchases	779	706		
2965 Utilities	300,538	300,695	250,000	250,000
2970 Water & Sewage - Special Districts	2,910,223	2,900,417	3,101,560	3,101,560
2971 Environmental Engineering Services	856,209	609,337	597,840	597,840
Total Services and Supplies	\$ 5,365,286	\$ 4,888,829	\$ 6,198,353	\$ 6,198,353
Other Charges				
3701 Equipment Depreciation	\$ 37,537	\$ 44,888	\$	\$
3702 Bldg & Impr Depreciation	319,255	319,255		
3704 Infrastructure Depreciation	601,996	601,992		
Total Other Charges	\$ 958,788	\$ 966,135	\$	\$
Capital Assets				
4451 Equipment	\$ 142,347	\$ 14,280	\$	\$
4452 Capitalized Equipment	(142,347)	(14,280)		
Total Capital Assets	\$	\$	\$	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$ 8,250,000	\$ 1,000,000	\$ 1,000,000
3780 Contrib to Other Funds	130,301			
Total Other Financing Uses	\$ 130,301	\$ 8,250,000	\$ 1,000,000	\$ 1,000,000
Capital Asset Transfer (Out)				
2333 Capital Asset Transfer (Out)	\$ 149	\$	\$	\$
Total Capital Asset Transfer (Out)	\$ 149	\$	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 100,000	\$ 100,000
Total Appropriation for Contingencies	\$	\$	\$ 100,000	\$ 100,000
Total Appropriation 7260	\$ 6,454,524	\$ 14,104,964	\$ 7,298,353	\$ 7,298,353
Total Expenditures / Appropriations	\$ 6,454,524	\$ 14,104,964	\$ 7,298,353	\$ 7,298,353
Net Cost	\$ (1,871,932)	\$ 5,951,721	\$ (905,498)	\$ (905,498)

Sewer Maint #2 Folsom Lk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 2.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 29,380	\$ 29,387	\$ 30,663	\$ 30,663
6106 Railroad Unitary Property Taxes	15	12		
6107 Unitary & Op Non-Unitary Property Taxes	598	581	616	616
6108 Property Tax Impounds		(4)		
6111 Current Unsecured Property Taxes	721	762	1,466	1,466
6132 Delinquent Secured Property Taxes	(88)	(43)	(5)	(5)
6140 Delinquent Unsecured Property Taxes	17	15	16	16
6171 Current Supplemental Property Taxes	183	280	145	145
6196 Delinquent Supplemental Property Taxes	1	(5)		
Total Taxes	\$ 30,827	\$ 30,985	\$ 32,901	\$ 32,901
Rev from Use of Money & Property				
6950 Interest	\$ 170,584	\$ 122,934	\$ 165,625	\$ 165,625
6957 R&T Code Section 5151 Interest Refunded		(50)		
Total Rev from Use of Money & Property	\$ 170,584	\$ 122,884	\$ 165,625	\$ 165,625
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 338	\$ 329	\$ 349	\$ 349
Total Intergovernmental Revenue	\$ 338	\$ 329	\$ 349	\$ 349
Charges for Services				
8105 Direct Charges	\$ 4,106,601	\$ 4,083,364	\$ 4,109,767	\$ 4,109,767
8172 Sewer Connection Fees	84,954	40,537		
8175 Sanitation Services	161		166	166
8176 Inspection Fees	3,666	6,570	5,059	5,059
8217 Fees-Fair Share	8,926			
8239 Annexation Charges		1,500	27,500	27,500
Total Charges for Services	\$ 4,204,308	\$ 4,131,971	\$ 4,142,492	\$ 4,142,492
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 150	\$ 1,490	\$ 155	\$ 155
Total Miscellaneous Revenues	\$ 150	\$ 1,490	\$ 155	\$ 155
Special Items				
8988 Capital Contributions	\$ 52,550	\$	\$	\$
Total Special Items	\$ 52,550	\$	\$	\$
Total Revenue	\$ 4,458,757	\$ 4,287,659	\$ 4,341,522	\$ 4,341,522
Expenditures / Appropriations				
Sewer Maint #2-Folsom Lake	7290			
Services and Supplies				
2050 Communications - Radio	\$ 11,628	\$ 9,615	\$ 14,394	\$ 14,394
2086 Refuse Disposal	270	360	278	278
2140 Gen Liability Ins			5,210	5,210
2273 Parts	6,497	27,521	8,000	8,000

State Controller Schedules
 County Budget Act
 January 2010

Schedule 15

Sewer Maint #2 Folsom Lk

**Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14**

Budget Unit 503.00 - 2.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ (560,691)	\$ 5,386,751	\$ 487,557	\$ 487,557

Sewer Maint #3 Folsom Lk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 3.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 81,362	\$ 80,747	\$ 82,989	\$ 82,989
6106 Railroad Unitary Property Taxes	41	34		
6107 Unitary & Op Non-Unitary Property Taxes	1,252	1,216	1,277	1,277
6108 Property Tax Impounds		(8)		
6111 Current Unsecured Property Taxes	1,996	2,095	1,996	1,996
6132 Delinquent Secured Property Taxes	(247)	(120)	(35)	(35)
6140 Delinquent Unsecured Property Taxes	47	41	54	54
6171 Current Supplemental Property Taxes	511	773	530	530
6196 Delinquent Supplemental Property Taxes	4	(13)		
Total Taxes	\$ 84,966	\$ 84,765	\$ 86,811	\$ 86,811
Rev from Use of Money & Property				
6950 Interest	\$ 12,476	\$ 10,924	\$ 10,000	\$ 10,000
6957 R&T Code Section 5151 Interest Refunded		(137)		
Total Rev from Use of Money & Property	\$ 12,476	\$ 10,787	\$ 10,000	\$ 10,000
Intergovernmental Revenue				
7205 Homeowners Property Tax Relief	\$ 937	\$ 904	\$ 966	\$ 966
Total Intergovernmental Revenue	\$ 937	\$ 904	\$ 966	\$ 966
Charges for Services				
8105 Direct Charges	\$ 837,486	\$ 835,944	\$ 837,606	\$ 837,606
8172 Sewer Connection Fees	914	29,502		
8176 Inspection Fees	76	1,179	465	465
Total Charges for Services	\$ 838,476	\$ 866,625	\$ 838,071	\$ 838,071
Capital Asset Transfer (In)				
8333 Capital Asset Transfer (In)	\$ 21,442	\$	\$	\$
Total Capital Asset Transfer (In)	\$ 21,442	\$	\$	\$
Miscellaneous Revenues				
8753 Other Sales	\$	\$ 204	\$	\$
Total Miscellaneous Revenues	\$	\$ 204	\$	\$
Other Financing Sources				
8953 Long Term Debt Proceeds	\$	\$	\$	\$ 8,800,000
Total Other Financing Sources	\$	\$	\$	\$ 8,800,000
Total Revenue	\$ 958,297	\$ 963,285	\$ 935,848	\$ 9,735,848
Expenditures / Appropriations				
Sewer Maint #3-Folsom Lake	7320			
Services and Supplies				
2050 Communications - Radio	\$ 9,302	\$ 7,692	\$ 11,515	\$ 11,515
2051 Communications - Telephone	492	494	507	507
2068 Food	3,897	3,070		
2086 Refuse Disposal	314	360	278	278

Sewer Maint #3 Folsom Lk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 3.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2140 Gen Liability Ins			1,369	1,369
2273 Parts	13,673	9,550	8,410	8,410
2290 Maintenance - Equipment	4,019	3,405	2,569	2,569
2404 Maintenance Services	1,245	1,534	974	974
2405 Materials - Bldgs & Impr	1,009	2,768	623	623
2422 Medical, Dental & Lab Supp	594		918	918
2508 Collection Charges	8,322	8,305	8,573	8,573
2511 Printing	484		442	442
2517 SB2557 Property Tax Admin Costs	1,836	1,859	1,892	1,892
2524 Postage	162	308	135	135
2534 Operating Materials	36,767	33,946	33,088	33,088
2549 Construction Projects	59,509		12,895	12,895
2550 Administration	10,240	7,262	7,876	7,876
2555 Prof/Spec Svcs - Purchased	60,432	59,712	10,000	10,000
2556 Prof/Spec Svcs - County	336	112	270	270
2709 Countywide System Charges	120	317	186	186
2710 Rents & Leases - Equipment	1,100	556	1,699	1,699
2744 Small Tools & Instruments	1,066	90	1,572	1,572
2770 Fuels & Lubricants	21	1,075		
2840 Special Dept Expense	(65,839)	6,717	79,436	79,436
2862 Landfill Dump Fee	1,716	3,026		
2932 Mileage	21	17		
2964 Meals/Food Purchases		76		
2965 Utilities	35,396	38,832	36,089	36,089
2970 Water & Sewage - Special Districts	538,466	545,965	631,760	631,760
2971 Environmental Engineering Services	121,829	60,981	57,240	57,240
Total Services and Supplies	\$ 846,529	\$ 798,029	\$ 910,316	\$ 910,316
Other Charges				
3701 Equipment Depreciation	\$ 2,651	\$ 2,651	\$	\$
3702 Bldg & Impr Depreciation	36,772	37,322		
3704 Infrastructure Depreciation	88,541	88,541		
Total Other Charges	\$ 127,964	\$ 128,514	\$	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$	\$	\$	\$ 8,800,000
3780 Contrib to Other Funds	60,000			
Total Other Financing Uses	\$ 60,000	\$	\$	\$ 8,800,000
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$	\$ 25,532	\$ 25,532
Total Appropriation for Contingencies	\$	\$	\$ 25,532	\$ 25,532
Total Appropriation 7320	\$ 1,034,493	\$ 926,543	\$ 935,848	\$ 9,735,848
Total Expenditures / Appropriations	\$ 1,034,493	\$ 926,543	\$ 935,848	\$ 9,735,848

616

FY2013-14 Final Budget

Special Districts

Sewer Maint #3 Folsom Lk

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2013-14

Budget Unit 503.00 - 3.00

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ 76,196	\$ (36,742)	\$	\$





Glossary and Index



Atwood Fire Station
Truck 180
Photographer: Heidi Herm

GLOSSARY OF TERMS

<u>A87</u>	The cost allocation plan that identifies “central support” service costs and assigns them to the “direct service” departments that use them. For example, the cost of central payroll services are allocated to all departments with employees. A State-approved A-87 plan must be in place before the County can receive federal and state cost reimbursements.
<u>APPROPRIATION</u>	Spending authority to incur expenditures or obligations for specific purposes. Note: An appropriation is typically authorized on a fiscal year timeline when referring to a budget. See also “Budget Unit”.
<u>ASSESSED VALUATION</u>	A valuation set upon real estate or other property for government as a basis for levying taxes.
<u>AVAILABLE FINANCING</u>	The means of financing a budget: revenues, available fund balance carryover, and cancelled reserves.
<u>AVAILABLE FUND BALANCE</u>	The amount of assets and revenues at the end of a fiscal year that is not already designated for a specific appropriated purpose. See also “Fund Balance.”
<u>BUDGET</u>	An estimated spending and financing plan reflecting an organizations priorities for a given period of time, usually one year.
<u>CONTINGENCIES</u>	A set-aside of funds to meet unforeseen expenditures. See also “Reserve.”
<u>COUNTY FUNDS</u>	Operating or governmental funds of the County and Special Districts that account for expenditures and revenues consistent with the fund’s purpose.
<u>COUNTYWIDE PROGRAMS</u>	Programs that benefit all areas of the county, both within city limits and in the unincorporated area such as child protective services, assessor, treasurer – tax collector.
<u>DEPARTMENT</u>	A group of related programs and activities aimed at accomplishing a major service, or line of business, that are either under the direction of the Board of Supervisors or a public elected official.
<u>ENCUMBRANCE</u>	An obligation of committed funds that can only be used for a specified purpose, such as funds to pay for services rendered in a contract. Encumbrances can cross multiple fiscal years and impact available fund balance.
<u>ENTERPRISE FUND</u>	A fund to account specifically for services that are self-supported by charging its users for the operation and maintenance of the programs. Example: Placer County Transit Fund and Environmental Utilities.
<u>EXPENDITURE</u>	A charge incurred for the provision of services or operation of government that requires an offsetting funding mechanism.
<u>EXPENDITURE TRANSFER</u>	A transfer of cost from or to one department to another within the same or different fund.
<u>FINAL BUDGET</u>	The Board of Supervisors adopted spending plan for a fiscal year. In Placer County, the Board of Supervisors is responsible for approving a final budget by September 30 each year.
<u>FISCAL YEAR</u>	Budgetary timeframe identifying the period for which the County’s spending plan is applicable. In Placer County the fiscal year is July 1 to June 30.
<u>FIXED ASSET</u>	A tangible long-term item such as land, buildings and equipment of over \$5,000 in value.
<u>FUND</u>	A fiscal mechanism to capture specific or similar expenditures and revenues in a common place for ease of accounting transactions. Example: Library Fund.
<u>FUND BALANCE</u>	The amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures for that same period.
<u>GENERAL FUND</u>	The primary countywide fund that receives discretionary and restricted revenues for the general purpose or statutorily required operational expenditures of government.
<u>INTERNAL SERVICE FUND</u>	A fund to account specifically for services that are self-supported within the County by charging its own departments for the operation and maintenance of other department programs. Example: Central Services and the Auto Fleet.
<u>MASTER FIXED ASSET LIST</u>	A list of all new fixed assets and their costs approved in the budget for the upcoming fiscal year.
<u>MISSION</u>	A clear, concise statement of purpose for the entire organization and focuses on the broad, yet distinct outcomes/results the organization achieves for its customers. Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.
<u>MODIFIED ACCRUAL</u>	The method of accounting used by all Governmental Funds to recognize revenues and expenditures in the accounting period in which they become available <u>and</u> measurable or when the liability is incurred.. However, principal and interest on general long-term debt is recognized when due. Placer County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds.

GLOSSARY OF TERMS
(Continued)

<u>NET COUNTY COST</u>	The portion of spending authority that is funded from general purpose revenues or available fund balance rather than direct revenues, such as fees, grants, or reimbursements that directly offset expenditures.
<u>OBJECT LEVEL 1,2,3</u>	Expense or revenue classifications prescribed by the State Controller's Office to categorically capture similar types of accounting or budget activities.
<u>OTHER CHARGES</u>	A payment to an agency, institution, or person outside the county government. Example: "Aid to Indigents."
<u>PRIORITY-BASED BUDGETING</u>	A method of budgeting that identifies the distribution of resources linked to County priorities and recognition of the highest priority demands as the justification by which selected expenditures and programs are funded within available resources.
<u>PROGRAM</u>	A defined set of activities that have a common purpose, intended result or target population.
<u>PROPOSED BUDGET</u>	The interim spending plan for County departments that guides the establishment of the Final Budget revenues and expenditures for the upcoming fiscal year.
<u>PUBLIC SAFETY FUND</u>	The fund that receives restricted and general funding specifically for the purposes of supporting programs and operational costs aimed at providing public safety for the County and surrounding communities. Departments include: Sheriff, District Attorney, Probation.
<u>REAL PROPERTY</u>	Land and its affixed structures.
<u>RESERVE</u>	A set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.
<u>REVENUE</u>	Funds received through various mechanisms to finance county expenditures, operations and services.
<u>SCHEDULE</u>	A non-narrative, summary presentation of various budgetary data such as expenditures, revenues, reserves, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Sections 29000 <u>et seq.</u>) and the State Controller.
<u>SCHEDULE 1</u>	A fund-level summary of all funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each type of fund.
<u>SCHEDULE 2</u>	A fund-level summary of all the <u>operating</u> funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
<u>SCHEDULE 3</u>	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
<u>SCHEDULE 4</u>	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
<u>SCHEDULE 5</u>	A general summary of all revenues in the budget by <u>source</u> (e.g., taxes, intergovernmental revenues, charges for services, etc.) and by <u>fund</u> , for the budget fiscal year and two previous fiscal years.
<u>SCHEDULE 6</u>	A detailed listing of all revenues in the budget, by individual object level 3, general source description and fund, for the budget fiscal year and two previous fiscal years.
<u>SCHEDULE 7</u>	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) in the budget, by <u>function</u> (e.g. public protection, health and sanitation, public assistance, etc.) and by <u>fund</u> , for the budget fiscal year and two previous fiscal years.
<u>SCHEDULE 8</u>	A detailed summary of expenditures by budget appropriation, grouped together and subtotaled by function and activity.
<u>SCHEDULE 9</u>	A detailed listing of expenditure and revenue object level 3's for each appropriation in the operating funds.
<u>SCHEDULE 10 / 11</u>	A detailed listing of expenditure and revenue object level 3's for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), similar to a Schedule 9 for operating fund appropriations.
<u>SCHEDULE 12</u>	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
<u>SCHEDULE 13</u>	A summary analysis of each Special District funds' balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
<u>SCHEDULE 14</u>	A detailed listing, for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.

GLOSSARY OF TERMS
(Continued)

<u>SCHEDULE 15</u>	A detailed listing of revenue and expenditure object level 3's for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.
<u>SECURED TAXES</u>	Taxes levied on real properties in the county which are "secured" by liens on the properties. Example: Residential Property Taxes.
<u>SPECIAL DISTRICT</u>	An entity of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.
<u>STRATEGIC PLAN</u>	Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.
<u>TAX LEVY</u>	The amount of tax dollars billed to taxpayers based on the tax rate applied to the assessed value.
<u>UNINCORPORATED AREA</u>	The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.
<u>UNSECURED TAX</u>	Taxes levied on personal business or luxury properties in the county which are not secured by liens on the properties, such as equipment and boats that are not affixed to the property.

Alphabetical Index of Appropriations

Appropriation Title	Fund	Appropriation Number	Narrative Page #	Appropriation Page #
Administrative Services	100	11210	99	227
Adult System of Care / Mental Health Services	100	42930	176	304
Agricultural Commissioner / Sealer of Weights and Measures	100	22210	106	232
Appropriation for Contingencies - General Fund	100	09992	221	371
Assessor	100	10370	111	235
Auditor-Controller	100	10250	115	237
Automated Mobile and Fixed Fingerprint	111	21960	209	365
Board of Supervisors	100	10010	147	258
Building Inspection	100	22220	128	244
Building Maintenance	100	10650	162	275
Capital Projects Fund	140	10780	164	283
Central Services	250/305	06380	104	231
Child Support Services	100	21720	120	240
Children's System of Care	100	42970	177	309
Clerk of the Board of Supervisors	100	10020	147	260
Client & Program Aid	100	53020	178	312
Community and Agency Support	100	10070	222	373
Community Clinics	100	42950	177	307
Community Development Resource Agency	100	22240	124	246
Building Inspection	100	22220	128	244
Engineering & Surveying	100	11400	129	242
Low & Moderate Income Housing Asset Fund	106	32560	131	250
Planning	100	22330	130	248
Community Health	100	42760	175	299
Community Development Grants and Loans	104	22770	223	380
Contribution to Other Debt Service	100	89350	223	379
Contribution to Facilities & Infrastructure	100	10790	221	374
Contribution to Health and Human Services	100	43000	223	378
Contribution to Public Safety	100	21700	223	377
Correctional Food Services	250/300	02030	194	331
County Clerk-Recorder-Registrar of Voters	100	22300	133	252
County Counsel	100	10450	138	254
County Executive Office	100	10040	142	256
Countywide Systems	250/104	06240	225	385
Countywide Radio Project	250/101	06246	225	386
Criminal Justice CEO - Public Safety Fund	110	01102	224	381
Criminal Justice Other Programs	100	21480	221	375
Debt Service	190	89360	119	239
Dental & Vision Insurance	270/850	02850	188	326
Disaster Response and Recovery	100	22350	149	266
District Attorney	110	21710	151	273
Domestic Animal Control	100	22390	174	295
Eastern Regional Landfill	220/400	02890	165	288
Economic Development	100	11120	148	261
Emergency Services / Community Outreach	100	22310	148	264
Employee Benefits	100	11480	188	323
Environmental Health	100	42820	176	302
Environmental Utilities	260/800	06280	164	292
Facility Services Administration and Support	100	11250	155	277
Farm Advisor	100	64100	166	294
Fire Protection Fund	170	22160	149	267
Fish and Game	130	22370	110	234

Alphabetical Index of Appropriations

(Continued)

Appropriation Title	Fund	Appropriation Number	Narrative Page #	Appropriation Page #
General Liability Insurance	270/800	09800	150	269
Gold Country Tourism and Promotions	115	10970	224	382
Health & Human Services Administration & MIS	100	42000	170	297
Housing Assistance Program	103	53010	179	316
Human Services	100	53070	178	314
Lake Tahoe Tourism and Promotions	145	10850	224	383
Library	160	64010	180	318
Low and Moderate Income Housing Asset Fund	106	32560	131	250
mPOWER	235/100	02310	215	369
Museums	100	74300	163	281
NPDES	100	11410	200	335
Open Space	150	22400	224	384
Organizational Development	100	12000	148	263
Parks and Grounds Maintenance	100	74250	163	279
Personnel	100	10500	184	321
Placer County Transit	210/100	06000	201	345
Placer Regional Auto Theft Task Force	111	21970	210	366
Probation Office	110	22050	189	328
Property Management (Dewitt Development)	220/600	06200	164	290
Public Works Administration	100	11280	195	333
Public Works Engineering and Transportation	120	11320	200	338
Public Works Fleet Operations	250/200	06300	201	349
Public Works Road Maintenance	120	32600	201	340
Retiree Sick Leave Benefit	270/860	02860	188	327
Sheriff Administration and Support	110	21930	203	357
Sheriff Auburn / South Placer Support Services	110	21950	207	359
Sheriff Grant Program	110	21780	207	351
Sheriff Jail Corrections and Detention	110	22000	208	361
Sheriff Protection and Prevention	110	21800	209	355
Sheriff South Placer Jail Corrections & Detentions	110	22001	208	363
Sheriff Tahoe Operations	110	21790	209	353
Solid Waste Management	220/450	04500	165	289
Special Aviation	107	32760	200	337
Tahoe Area Regional Transit (TART)	210/120	06020	201	347
Telecommunication Services	250/100	02100	105	229
Treasurer-Tax Collector	100	10340	211	367
Unemployment Insurance	270/500	06220	188	325
Veterans Service Officer	100	53650	216	370
Workers Compensation Insurance	270/810	09810	150	271

Alphabetical Index of Appropriations - Special Districts

Appropriation Title	Fund	Zone	Appropriation Number	Page #
Alexandria Estates Landscape	501	196	61960	579
Almond Knoll - Roads and Drainage	501	101	51010	508
Applegate - Park	501	147	71470	533
Applegate – Sewer	502	24	68240	602
Atwood III - Roads, Lighting and Drainage	501	191	51910	573
Atwood Ranch - Drainage	501	87	66870	496
Atwood Ranch - Landscaping	501	87	60870	496
Atwood Ranch - Roads and Lighting	501	87	50870	496
Atwood Ranch II	501	153	51530	539
Atwood V	501	168	51680	554
Auburn Valley – Sewer and Water	502	91	68910	606
Balmoral Units 1 & 2 - Roads and Drainage	501	125	51250	524
Barton Ranch - Lighting	501	90	77900	500
Bell Meadows - Roads, Lighting and Drainage	501	32	50320	449
Belle Vista – Roads	501	43	50430	457
Bickford Ranch Fire	501	189	67890	572
Bickford Ranch Parks	501	184	71840	568
Bickford Ranch Roads	501	188	51880	571
Bickford Ranch Sewer	502	183	61830	609
Blackhawk - Roads, Snow Removal and Fire Protection	501	104	51040	511
Blackwood Hills	501	177	51770	562
Blue Canyon – Sewer	502	23	68230	601
Blue Oak Ranch PRD #5	500	505	25050	429
Blue Oak Ranch Roads	501	185	51850	569
Bradley Ranch - Roads	501	124	51240	523
Bridgewater - Roads, Lighting and Drainage	501	59	50590	468
Cantershire - Roads, Lighting and Drainage	501	73	50730	483
Canyon View - Roads	501	166	51660	552
Carnelian Circle - Roads, Snow Removal and Drainage	501	98	50980	506
Cavitt Ranch Estates	501	174	51740	559
Cedar Oaks - Roads, Lighting and Drainage	501	46	50460	460
Cerro Vista PRD #6	500	506	25060	430
Chelshire Downs	501	152	51520	538
Colony Estates - Roads and Drainage	501	116	51160	519
Country Meadows - Roads, Lighting and Drainage	501	50	50500	463
Creekside Meadows	501	155	51550	541
Crother Hills - Roads and Lighting	501	57	50570	466
Deer Ridge	501	103	51030	510
Discovery Park - Lighting and Drainage	501	61	77610	470
Dobbas Ranch - Roads	501	66	50660	476
Dollar Point Light	501	1	77010	434
Donner-Truckee Vet Hospital	501	213	52130	592
Douglas Ranch – Landscape	501	158	61580	543
Douglas Ranch - Roads	501	158	51580	543
Doyle Ranch	501	180	51800	565
Dream Ranch - Fire and Water	501	84	66840	494
Dream Ranch - Roads	501	84	50840	494
Dry Creek – Fire	501	165	67650	549
Dry Creek - Recreation	501	68.3	69680	478
Dry Creek - Sewer	502	173	61730	607
Dry Creek Park	501	169	71690	555

Alphabetical Index of Appropriations - Special Districts

(Continued)

Appropriation Title	Fund	Zone	Appropriation Number	Page #
Dry Creek Park - Roads	501	68.3	50680	478
Dry Creek Watershed	501	22	68220	447
Dutch Flat - Fire	501	150	67500	535
Dutch Flat - Park and Recreation	501	9	69090	441
Eagle Ridge Est - Roads and Drainage	501	128	51280	525
Eagle Rock - Roads	501	146	51460	532
Foothill Oaks - Roads, Lighting and Drainage	501	107	51070	513
Foresthill Light	501	3	77030	435
Frances Ridge - Roads, Lighting and Drainage	501	80	50800	492
Golden Oaks – Roads	501	15	50150	445
Granite Bay - Landscaping	501	120	61200	521
Granite Bay L & L District	500	100	06610	421
Granite Creek	501	145	51450	531
Gray Pine Way PRD #4	500	504	25040	428
Grayhawk - Roads & Landscape	501	167	51670	553
Greenbrae Estates - Drainage	501	49	66490	462
Greenbrae Estates - Roads and Lighting	501	49	50490	462
Grosvenor Downs - Drainage	501	65	66650	474
Grosvenor Downs - Landscaping	501	65	60650	474
Grosvenor Downs - Roads and Lighting	501	65	50650	474
Hawks Property PM	501	215	52150	594
Hidden Creek Estates - Drainage	501	48	66480	461
Hidden Creek Estates - Roads and Lighting	501	48	50480	461
Hilltop Court PRD #2	500	502	25020	426
Hopkins Village Transit	501	211	82110	591
Hopkins Village Water Quality	501	210	52100	590
Kailua Park - Roads and Snow Removal	501	75	50750	485
Kemper Oaks	501	160	51600	545
Kentucky Greens - Fire Protection and Water	501	78	66780	490
Kentucky Greens - Roads and Lighting	501	78	50780	490
Lake Oak Estates - Roads	501	31	50310	448
Lakeshore Lights	501	004/A-1	77040	436
Lavoti Tract – Sewer and Water	502	55	68550	605
Loomis Ranch	501	159	51590	544
Mammoth Ridge - Roads, Lighting and Fire Protection	501	96	50960	503
Mandarin Hills Estates	501	172	51720	558
Martis Camp Transit	501	200	82000	582
Martis Valley Recreation	501	194	69940	577
Meadow Creek – Roads	501	41	50410	455
Meadow View Est - Roads, Lighting and Drainage	501	134	51340	528
Miner's Creek	501	163	51630	548
Miners Ravine - Roads, Lighting and Drainage	501	135	51350	529
Monte Verde Estates	501	178	51780	563
Mountain View - Roads and Lighting	501	63	50630	472
Naturewood - Roads and Lighting	501	44	50440	458
Newcastle Light District	500	300	06620	423
Nichols Drive Industrial Park	501	208	52080	589
North Auburn/Ophir Fire	501	193	67930	574
North Park	501	68	70680	479
North Park - Drainage	501	68	66680	478
Northside Transit	501	205	82050	587

Alphabetical Index of Appropriations - Special Districts

(Continued)

Appropriation Title	Fund	Zone	Appropriation Number	Page #
Northside Water Quality	501	206	52060	588
Northstar Highlands PRD #7	500	507	25070	431
Northstar Highlands Transit	501	204	82040	586
Northstar Highlands Water Quality	501	197	51970	580
Oak Leaf Glen - Roads, Lighting and Drainage	501	109	51090	514
Old Post Lane	501	182	51820	567
Olive Ranch - Roads and Lighting	501	106	51060	512
Olympus Village	501	176	51760	561
Parkview - Roads, Lighting and Drainage	501	113	51130	516
Penryn Hills PRD #1	500	501	25010	425
Penryn Light District	500	400	06650	424
Pheasant Grove - Landscaping	501	82	60820	493
Pheasant Grove - Roads, Lighting and Drainage	501	82	50820	493
Pheasant Knoll - Roads, Lighting and Drainage	501	129	51290	526
Pine Ridge - Roads	501	114	51140	517
Pineview - Roads, Lighting and Drainage	501	85	50850	495
Placer Canyon - Roads	501	71	50710	481
Placer Center Executive Office Park - Lights	501	42	77420	456
Placer Center Executive Office Park - Roads and Drainage	501	42	50420	456
Placer Corp Center	501	157	51570	542
Placer County Septic Treatment	501	58	68580	467
Placer Industrial Park - Roads and Lighting	501	39	50390	453
Ponderosa Palisades - Roads and Snow Removal	501	19	50190	446
Princeton Club - Roads, Lighting and Drainage	501	111	51110	515
Quail Lake - Roads, Lighting and Drainage	501	10	50100	442
Quail Oaks #1 - Landscaping	501	67	60670	477
Quail Oaks #1 - Roads and Lighting	501	67	50670	477
Quail Oaks #3 - Landscaping	501	62	60620	471
Quail Oaks #3 - Roads and Lighting	501	62	50620	471
Quarry Meadows - Roads, Lighting and Drainage	501	94	50940	502
Quartz Drive Self Storage	501	214	52140	593
Rainbow Valley - Roads and Lighting	501	122	51220	522
Regional Waste Water District	500	623	06230	433
Retreat at Northstar R/D/S	501	187	51870	570
Ridgewood Heights PRD #3	500	503	25030	427
Robin Court	501	40	50400	454
Rock Creek Meadows - Roads, Lighting and Drainage	501	89	50890	499
Rock Saddle Rds/Drn/Lts	501	195	51950	578
Rockview - Roads, Lighting and Drainage	501	92	50920	501
Sabre City – Recreation/Landscape	501	11	60110	443
Sewer Maintenance District #1 - N Auburn	503	1	07260	610
Sewer Maintenance District #2 - Folsom Lake	503	2	07290	612
Sewer Maintenance District #3 - Folsom Lake	503	3	07320	615
Shadow Rock - Roads, Lighting and Fire Protection	501	74	50740	484
Sheridan - Fire Protection	501	6	67060	437
Sheridan - Park Maintenance	501	6	70060	438
Sheridan – Sewer and Water	502	6	68060	597
Sheridan - Water	502	8	68080	599
Sierra Mesa - Roads, Lighting and Fire Protection	501	102	51020	509
Siller Ranch Water Quality	501	199	51990	581
Silver Oaks – Roads, Lighting and Drainage	501	115	51150	518

Alphabetical Index of Appropriations - Special Districts

(Continued)

Appropriation Title	Fund	Zone	Appropriation Number	Page #
Silverwood – Roads/Trail	501	154	51540	540
Southview – Roads and Snow Removal	501	72	50720	482
Spring Meadows - Parks	501	34	70340	450
Spring Meadows - Roads and Lighting	501	34	50340	450
Spring Valley - Roads and Fire Protection	501	88	50880	498
Squaw Valley - Park	501	162	71620	547
Squirrel Creek - Roads, Lighting, Fire and Water	501	64	50640	473
Sterling Pointe - PRD #8	500	508	25080	432
Sterling Pointe - Roads and Lighting	501	132	51320	527
Stratford Downs - Drainage	501	77	66770	488
Stratford Downs - Landscaping	501	77	60770	488
Stratford Downs - Roads and Lighting	501	77	50770	488
Sullivan Ranch - Roads, Lighting and Drainage	501	56	50560	465
Sun Valley Oaks	501	175	51750	560
Sunset Estates	501	151	51510	537
Sunset Terrace - Roads and Lighting	501	51	50510	464
Sunset West Fire	501	97	67770	504
Sunset Whitney – Sewer	502	002/A-3	68020	595
Tamarack – Roads and Snow Removal	501	99	50990	507
The Vineyard	501	181	51810	566
Timberline – Roads	501	37	50370	452
Timilick Transit	501	202	82020	584
Timilick Water Quality	501	201	52010	583
Trailhead	501	179	51790	564
Traynor – Drainage	501	60	66600	469
Treelake – Lights	501	69	77690	480
Treelake - Roads and Sewer	501	69	50690	480
Uncle Joe's Lane - Roads	501	45	50450	459
Village at Northstar Transit	501	203	82030	585
Village at Squaw Valley - Roads	501	161	51610	546
Walden Woods - Roads	501	79	50790	491
Western Knolls	501	170	51700	557
Western Placer - Fire Protection	501	76	67760	486
West Placer Irrigation – Water	502	29	68290	604
Whittington Heights - Roads, Lighting and Fire Protection	501	117	51170	520
Winchester	501	148	51480	534
Winterhawk - Roads, Lighting and Drainage	501	136	51360	530
Woodbridge - Lights	501	35	77350	451
Woodbridge - Roads and Drainage	501	35	50350	451

