



***COUNTY BUDGET FORM
SCHEDULE 9***

El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **01 Board of Supervisors**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1740 Charges for Services	\$ 11,320	\$ 2,640	\$ 2,500	\$ 2,500
Total Charges for Services	\$ 11,320	\$ 2,640	\$ 2,500	\$ 2,500

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 180	\$ 72	\$ 35	\$ 35
Total Miscellaneous Revenues	\$ 180	\$ 72	\$ 35	\$ 35

Other Financing Sources

2020 Operating Transfers In	\$ 352	\$ 467	\$ 300	\$ 300
Total Other Financing Sources	\$ 352	\$ 467	\$ 300	\$ 300

Total Revenue	\$ 11,851	\$ 3,179	\$ 2,835	\$ 2,835
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 835,958	\$ 814,068	\$ 1,080,078	\$ 1,034,404
3001 Temporary Employees	3,405	26,066	-	-
3002 Overtime	1,354	-	-	-
3004 Other Compensation	36,683	9,128	10,645	10,645
3020 Employer Share - Employee Retirement	126,819	144,077	162,535	162,535
3022 Employer Share - Medi Care	11,947	12,544	12,763	12,763
3040 Employer Share - Health Insurance	174,060	147,064	146,539	146,539
3041 Employer Share - Unemployment Insurance	6,666	262	-	-
3042 Employer Share - Long Term Disab Insurance	1,676	1,386	2,202	2,202
3043 Employer Share - Deferred Compensation	980	-	2,243	2,243
3046 Retiree Health - Defined Contributions	13,615	13,615	13,676	13,676
3060 Employer Share - Workers' Compensation	726	3,030	7,802	7,802
3080 Flexible Benefits	28,241	29,744	84,000	84,000
Total Salaries and Employee Benefits	\$ 1,242,130	\$ 1,200,983	\$ 1,522,483	\$ 1,476,809

Services and Supplies

4040 Telephone Company Vendor Payments	\$ 2,722	\$ 2,902	\$ -	\$ -
4041 Cnty Pass thru Telephone Chrges to Depts	641	953	770	770
4060 Food and Food Products	-	493	100	100
4100 Insurance - Premium	9,367	49,507	117,142	117,142
4140 Maintenance - Equipment	-	-	500	500
4144 Maintenance - Computer System Supplies	373	426	-	-
4180 Maintenance - Building and Improvements	-	-	500	500
4220 Memberships	475	225	225	225
4221 Memberships - Legislative Advocacy	-	200	200	200
4240 Miscellaneous Expense	138	-	-	-
4260 Office Expense	6,936	5,348	6,000	6,000
4261 Postage	671	486	1,000	1,000
4266 Printing / Duplicating	-	-	800	800
4300 Professional and Specialized Services	7,476	25,793	55,000	55,000
4400 Publication and Legal Notices	1,578	692	1,600	1,600
4420 Rents and Leases - Equipment	11,090	8,092	9,800	9,800
4440 Rent & Lease - Building/Improvements	-	15,600	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **01 Board of Supervisors**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4460 Small Tools and Instruments	497	-	-	-
4461 Minor Equipment	720	1,940	9,050	9,050
4462 Minor Computer Equipment	1,472	2,452	2,800	2,800
4463 Minor Telephone and Radio Equipment	-	364	-	-
4500 Special Departmental Expense	-	108	12,500	12,500
4503 Staff Development	7,544	9,568	10,000	10,000
4600 Transportation and Travel	2,334	5,683	8,000	8,000
4602 Employee - Private Auto Mileage	591	1,344	200	200
4605 Vehicle - Rent or Lease	187	-	-	-
4606 Fuel Purchases	82	-	100	100
4608 Hotel Accommodations	3,526	1,997	-	-
Total Services and Supplies	\$ 58,422	\$ 134,172	\$ 236,287	\$ 236,287
Other Charges				
5300 Interfund Expenditures	\$ -	\$ 676	\$ -	\$ -
Total Other Charges	\$ -	\$ 676	\$ -	\$ -
Fixed Assets				
6041 Fixed Assets - Data Proc Sys Devel Equip	\$ -	\$ 12,267	\$ -	\$ -
6042 Fixed Assets - Computer Sys Equipment	3,095	-	9,500	9,500
Total Fixed Assets	\$ 3,095	\$ 12,267	\$ 9,500	\$ 9,500
Intrafund Transfers				
7200 Intrafund Transfers	\$ 25	\$ 25	\$ -	\$ -
7220 Intrafund: Telephone Equipment and Support	9,635	-	-	-
7221 Intrafund: Radio Equipment and Support	182	-	-	-
7223 Intrafund: Mail Service	2,303	2,377	2,043	2,043
7224 Intrafund: Stores Support	232	256	259	259
7229 Intrafund: PC Support	1,650	-	-	-
7231 Intrafund: IS Programming Support	585	3,772	1,000	1,000
7232 Intrafund: Maint Bldg & Improvmnts	-	5,145	-	-
Total Intrafund Transfers	\$ 14,611	\$ 11,575	\$ 3,302	\$ 3,302
Total Expenditures/Appropriations	\$ 1,318,258	\$ 1,359,674	\$ 1,771,572	\$ 1,725,898
Net Cost	\$ (1,306,407)	\$ (1,356,495)	\$ (1,768,737)	\$ (1,723,063)

El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **02 Administration**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Revenue from Use of Money and Property

0402 Interest Refunds	\$ -	\$ 1,338	\$ -	\$ -
0420 Rent - Land and Buildings	15,982	14,131	14,340	14,340
Total Revenue from Use of Money and Property	\$ 15,982	\$ 15,469	\$ 14,340	\$ 14,340

Intergovernmental Revenue - State

0880 State - Other	\$ 685,449	\$ 58,471	\$ 55,000	\$ 44,000
Total Intergovernmental Revenue - State	\$ 685,449	\$ 58,471	\$ 55,000	\$ 44,000

Charges for Services

1600 Recording Fees	\$ 52	\$ -	\$ -	\$ -
1740 Charges for Services	1,523	2,154	-	-
1771 Superior Court Services	10,033	-	-	-
1800 Interfund Revenue	599,320	999,474	1,110,281	236,286
1804 Intrfrnd Rev: Mail Services	33,815	35,651	29,919	29,919
1805 Intrfrnd Rev: Stores Support	10,009	10,309	7,306	7,306
1818 Intrfrnd Rev: Maint Buildg & Improvmnt	11,459	74,553	233,246	75,000
Total Charges for Services	\$ 666,211	\$ 1,122,142	\$ 1,380,752	\$ 348,511

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 4,896	\$ 1,942	\$ 4,036	\$ 4,036
1941 Miscellaneous Refund	402	1,968	-	-
1942 Miscellaneous Reimbursement	-	1,450	-	-
Total Miscellaneous Revenues	\$ 5,298	\$ 5,361	\$ 4,036	\$ 4,036

Other Financing Sources

2020 Operating Transfers In	\$ 120,277	\$ 42,245	\$ 125,000	\$ 1,082,744
Total Other Financing Sources	\$ 120,277	\$ 42,245	\$ 125,000	\$ 1,082,744

Total Revenue	\$ 1,493,216	\$ 1,243,687	\$ 1,579,128	\$ 1,493,631
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 3,193,342	\$ 3,550,542	\$ 4,209,471	\$ 4,232,926
3001 Temporary Employees	86,773	21,937	55,000	70,000
3002 Overtime	12,557	26,484	29,000	29,000
3004 Other Compensation	106,455	120,507	171,500	174,375
3005 Tahoe Differential	13,660	13,993	14,400	14,400
3007 Hazard Pay	189	127	100	100
3020 Employer Share - Employee Retirement	581,136	670,331	825,818	792,746
3022 Employer Share - Medi Care	48,640	53,724	60,687	62,275
3040 Employer Share - Health Insurance	826,338	807,658	991,302	964,426
3041 Employer Share - Unemployment Insurance	35,157	3,509	-	-
3042 Employer Share - Long Term Disab Insurance	6,390	5,917	10,521	10,795
3043 Employer Share - Deferred Compensation	10,561	11,387	15,378	15,378
3046 Retiree Health - Defined Contributions	49,599	49,599	69,847	69,847
3060 Employer Share - Workers' Compensation	10,950	23,370	73,813	73,813
3080 Flexible Benefits	20,950	38,951	144,000	144,000
Total Salaries and Employee Benefits	\$ 5,002,696	\$ 5,398,036	\$ 6,670,837	\$ 6,654,081

Services and Supplies

El Dorado County
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Fiscal Year 2014-15

Budget Unit **02 Administration**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4020 Clothing and Personal Supplies	\$ 241	\$ 2,321	\$ 2,500	\$ 3,000
4040 Telephone Company Vendor Payments	2,238	3,351	2,000	3,000
4041 Cnty Pass thru Telephone Chrges to Depts	873	4,319	650	4,150
4060 Food and Food Products	8,220	-	-	-
4080 Household Expense	38,885	32,951	26,550	35,050
4082 Household Expense - Other	166	973	1,000	1,000
4083 Household Expense - Laundry	35,074	34,977	32,700	38,000
4085 Household Expense - Refuse Disposal	102,141	99,674	93,000	103,000
4086 Household Expense - Janitorial/Custodial	24,821	33,352	25,000	33,000
4087 Household Expense - Exterm/Fumigation Serv	8,920	7,725	7,000	7,000
4100 Insurance - Premium	29,739	85,189	154,192	154,192
4140 Maintenance - Equipment	893	4,735	2,900	5,400
4141 Maintenance - Office Equipment	192	-	150	150
4143 Maintenance - Service Contracts	60,307	18,971	53,500	53,500
4144 Maintenance - Computer System Supplies	7,773	-	3,750	3,750
4145 Maintenance - Equipment Parts	4,680	5,114	4,500	7,500
4161 Maintenance Vehicles - Parts/Direct Chrg	1,472	-	-	-
4165 Maintenance Vehicles - Oil and Grease	29	-	-	-
4180 Maintenance - Building and Improvements	183,519	258,307	205,000	285,000
4183 Maintenance - Grounds	-	(73)	8,500	20,500
4185 Maintenance - Park	122	1,995	30,000	1,000
4187 Maintenance - Trail	9,637	-	12,000	-
4192 Maintenance - Lighting	10	-	-	-
4197 Maintenance - Building Supplies	189,731	170,821	205,500	205,500
4200 Medical, Dental and Laboratory Supplies	95	28	100	100
4220 Memberships	-	3,808	1,110	1,110
4221 Memberships - Legislative Advocacy	4,228	1,138	4,869	4,869
4260 Office Expense	11,953	14,096	14,000	14,000
4261 Postage	2,734	2,776	1,870	1,870
4262 Software	-	960	1,000	1,000
4263 Subscription / Newspaper / Journals	375	640	650	650
4264 Books / Manuals	-	-	775	775
4266 Printing / Duplicating	20,065	2,545	750	750
4300 Professional and Specialized Services	212,923	114,730	75,454	115,454
4324 Medical, Dental and Lab Services	-	4,640	4,500	5,000
4334 Fire Prevention and Inspection	23,922	19,982	20,000	20,000
4337 Other Governmental Agencies	17,384	11,800	3,500	13,500
4400 Publication and Legal Notices	780	814	425	675
4420 Rents and Leases - Equipment	44,373	45,980	44,448	46,948
4421 Security System	7,740	7,740	7,500	7,500
4440 Rent & Lease - Building/Improvements	1,938	-	500	500
4460 Small Tools and Instruments	7,287	10,011	8,950	8,950
4461 Minor Equipment	13,598	54,833	26,700	44,700
4462 Minor Computer Equipment	2,339	13,254	14,100	14,100
4463 Minor Telephone and Radio Equipment	4,559	-	-	-
4500 Special Departmental Expense	49,044	19,105	5,000	5,200

El Dorado County
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Governmental Funds
Fiscal Year 2014-15

Budget Unit **02 Administration**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4502 Educational Materials	337	135	100	100
4503 Staff Development	5,015	8,084	28,000	30,000
4507 Fire and Safety Supplies	964	443	1,000	1,000
4508 Snow Removal	24,510	7,993	50,000	50,000
4513 Central Stores Inventory - General Serv	136,402	113,715	85,000	220,000
4514 Bulk Postage Purchase - General Serv	276,872	255,963	330,000	330,000
4529 Software License	2,352	329	16,500	16,500
4600 Transportation and Travel	962	634	4,050	12,050
4602 Employee - Private Auto Mileage	3,485	3,925	3,800	3,800
4605 Vehicle - Rent or Lease	45,869	45,013	44,450	51,346
4606 Fuel Purchases	54,209	52,020	48,300	50,300
4608 Hotel Accommodations	185	1,317	1,250	1,250
4620 Utilities	849,733	961,017	850,000	1,000,000
Total Services and Supplies	\$ 2,535,912	\$ 2,544,169	\$ 2,569,043	\$ 3,037,689
Services and Supplies Abatements				
4750 Central Stores Inventory Abatements	\$ (135,090)	\$ (118,444)	\$ (85,000)	\$ (220,000)
4751 Bulk Postage Purchase Abatements	(280,966)	(253,265)	(330,000)	(330,000)
Total Services and Supplies Abatements	\$ (416,056)	\$ (371,709)	\$ (415,000)	\$ (550,000)
Other Charges				
5060 Retirement of Other Long Term Debt	\$ 124,324	\$ -	\$ -	\$ -
5100 Interest: Other Long Term Debt	3,746	-	-	-
5240 Contribution To Non-county Governmental	27,500	-	-	-
5300 Interfund Expenditures	574,529	25,874	40,000	40,000
Total Other Charges	\$ 730,099	\$ 25,874	\$ 40,000	\$ 40,000
Fixed Assets				
6020 Fixed Assets - Building and Improvement	\$ 5,194	\$ 12,325	\$ 4,000	\$ 4,000
6029 Fixed Asset: Construction Materials	-	3,353	-	-
6040 Fixed Assets - Equipment	15,301	12,355	-	-
6041 Fixed Assets - Data Proc Sys Devel Equip	-	1,339	-	-
6042 Fixed Assets - Computer Sys Equipment	4,864	-	5,000	5,000
Total Fixed Assets	\$ 25,359	\$ 29,373	\$ 9,000	\$ 9,000
Intrafund Transfers				
7200 Intrafund Transfers	\$ 27,539	\$ 198	\$ 3,225	\$ 3,225
7220 Intrafund: Telephone Equipment and Support	22,374	-	-	-
7223 Intrafund: Mail Service	8,807	8,864	9,787	9,787
7224 Intrafund: Stores Support	3,963	5,154	6,182	6,182
7229 Intrafund: PC Support	5,475	-	-	-
7231 Intrafund: IS Programming Support	1,110	2,124	275	275
7232 Intrafund: Maint Bldg & Improvmnts	-	4,615	-	-
Total Intrafund Transfers	\$ 69,267	\$ 20,956	\$ 19,469	\$ 19,469
Intrafund Abatement				
7350 Intrafund Abatement: Only General Fund	\$ (4,190)	\$ (17,871)	\$ (166,770)	\$ (19,000)
7357 Intrafund Abatement: Mail Service	(139,787)	(151,398)	(167,224)	(167,224)
7358 Intrafund Abatement: Stores Support	(29,436)	(29,647)	(38,216)	(38,216)
7366 Intrafund Abatement: Maint Bldg & Improvmnts	(17,291)	(136,867)	(351,948)	(140,000)

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **02 Administration**
 Function **General Government**
 Activity **Legislative and Administrative**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Intrafund Abatement	\$ (190,704)	\$ (335,783)	\$ (724,158)	\$ (364,440)
Total Expenditures/Appropriations	\$ 7,756,573	\$ 7,310,917	\$ 8,169,191	\$ 8,845,799
Net Cost	\$ (6,263,357)	\$ (6,067,229)	\$ (6,590,063)	\$ (7,352,168)

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **02 Accumulative Capital Outlay**
 Function **General Government**
 Activity **Plant Acquisition**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes

0100 Property Taxes - Current Secured	\$ 1,089,983	\$ 1,116,348	\$ 1,021,332	\$ 1,021,332
0110 Property Taxes - Current Unsecured	24,366	23,997	24,856	24,856
0120 Property Taxes - Prior Secured	(604)	(262)	-	-
0130 Property Taxes - Prior Unsecured	400	(29)	408	408
0140 Supplemental Property Taxes - Current	361	13,374	368	368
0150 Supplemental Property Taxes - Prior	2,123	5,205	2,165	2,165
0174 Timber Yield Tax	2,223	3,641	2,268	2,268
Total Taxes	\$ 1,118,852	\$ 1,162,273	\$ 1,051,397	\$ 1,051,397

Fines, Forfeitures and Penalties

0360 Penalties and Costs on Delinquent Taxes	\$ 593	\$ 382	\$ 605	\$ 605
Total Fines, Forfeitures and Penalties	\$ 593	\$ 382	\$ 605	\$ 605

Revenue from Use of Money and Property

0400 Interest	\$ 9,875	\$ 4,525	\$ 6,000	\$ 6,000
Total Revenue from Use of Money and Property	\$ 9,875	\$ 4,525	\$ 6,000	\$ 6,000

Intergovernmental Revenue - State

0820 State - Homeowners' Property Tax Relief	\$ 12,926	\$ 12,876	\$ 13,000	\$ 13,000
Total Intergovernmental Revenue - State	\$ 12,926	\$ 12,876	\$ 13,000	\$ 13,000

Revenue Other Governmental Agencies

1200 Other - Governmental Agencies	\$ 5,500	\$ 4,550	\$ 3,500	\$ 3,500
Total Revenue Other Governmental Agencies	\$ 5,500	\$ 4,550	\$ 3,500	\$ 3,500

Charges for Services

1800 Interfund Revenue	\$ -	\$ -	\$ 100,000	\$ -
Total Charges for Services	\$ -	\$ -	\$ 100,000	\$ -

Miscellaneous Revenues

1920 Other Sales	\$ 260	\$ 2,565	\$ -	\$ -
1940 Miscellaneous Revenue	27,213	18,318	-	-
1942 Miscellaneous Reimbursement	-	115,680	-	442,905
Total Miscellaneous Revenues	\$ 27,473	\$ 136,563	\$ -	\$ 442,905

Other Financing Sources

2020 Operating Transfers In	\$ 1,393,464	\$ 5,444,984	\$ 14,619,022	\$ 13,302,706
Total Other Financing Sources	\$ 1,393,464	\$ 5,444,984	\$ 14,619,022	\$ 13,302,706

Residual Equity Transfers

2100 Residual Equity Transfers In	\$ 1,173	\$ -	\$ -	\$ -
Total Residual Equity Transfers	\$ 1,173	\$ -	\$ -	\$ -

Total Revenue	\$ 2,569,856	\$ 6,766,154	\$ 15,793,524	\$ 14,820,113
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Services and Supplies

4085 Household Expense - Refuse Disposal	\$ 3,046	\$ -	\$ -	\$ -
4143 Maintenance - Service Contracts	29,074	-	-	-
4144 Maintenance - Computer System Supplies	8,315	-	-	-
4180 Maintenance - Building and Improvements	388,476	-	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **02 Accumulative Capital Outlay**
 Function **General Government**
 Activity **Plant Acquisition**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4197 Maintenance - Building Supplies	25,766	-	-	-
4261 Postage	86	17	-	-
4262 Software	483,430	-	-	-
4263 Subscription / Newspaper / Journals	-	308	-	-
4266 Printing / Duplicating	845	-	-	-
4300 Professional and Specialized Services	402,963	14,417	-	-
4302 Construction and Engineering Contracts	-	-	90,000	90,000
4337 Other Governmental Agencies	(1,119)	-	-	-
4400 Publication and Legal Notices	776	(213)	-	-
4420 Rents and Leases - Equipment	899	-	-	-
4440 Rent & Lease - Building/Improvements	(313)	-	-	-
4460 Small Tools and Instruments	693	-	-	-
4461 Minor Equipment	7,154	-	-	-
4462 Minor Computer Equipment	1,545	-	-	-
4463 Minor Telephone and Radio Equipment	7,810	-	-	-
4500 Special Departmental Expense	7,465	13,039	10,000	10,000
4501 Special Projects	5,000	-	4,562,975	-
4529 Software License	218,590	-	-	-
Total Services and Supplies	\$ 1,590,503	\$ 27,569	\$ 4,662,975	\$ 100,000
Other Charges				
5300 Interfund Expenditures	\$ 380,937	\$ 896,901	\$ 771,604	\$ -
5350 Infrnd Exp: IS Programming Support	200,083	-	-	-
Total Other Charges	\$ 581,020	\$ 896,901	\$ 771,604	\$ -
Fixed Assets				
6020 Fixed Assets - Building and Improvement	\$ 507,379	\$ 4,915,099	\$ 9,320,898	\$ 12,309,010
6022 Fixed Assets - Project Management	-	791,134	1,014,033	1,074,033
6023 Fixed Assets - Construction	142,720	-	-	-
6024 Fixed Assets - Utilities	-	7,853	6,777	6,777
6025 Fixed Assets - Leasehold Improvements	23,868	381,694	175,212	175,212
6028 Fixed Assets - Construction Rental	-	8,559	-	-
6029 Fixed Asset: Construction Materials	-	106,370	95,023	95,023
6040 Fixed Assets - Equipment	15,887	2,439	-	20,519
6042 Fixed Assets - Computer Sys Equipment	32,839	109,641	-	185,000
6047 Fixed Asset: Software/Maintenance	-	3,742	-	-
6048 Fixed Asset: Software License	-	45,226	-	-
Total Fixed Assets	\$ 722,694	\$ 6,371,759	\$ 10,611,943	\$ 13,865,574
Other Financing Uses				
7000 Operating Transfers Out	\$ 83,202	\$ 128,433	\$ 45,140	\$ 1,027,047
Total Other Financing Uses	\$ 83,202	\$ 128,433	\$ 45,140	\$ 1,027,047
Appropriations for Contingencies				
7700 Contingency	\$ -	\$ -	\$ 4,239,959	\$ 3,694,601
Total Appropriations for Contingencies	\$ -	\$ -	\$ 4,239,959	\$ 3,694,601
Total Expenditures/Appropriations	\$ 2,977,419	\$ 7,424,661	\$ 20,331,621	\$ 18,687,222
Net Cost	\$ (407,563)	\$ (658,506)	\$ (4,538,097)	\$ (3,867,109)

**CAO FY 2014-15 Facilities Capital Budget
PROPOSED WORKPLAN AS OF FINAL BUDGET**

Project #	Project Title	Requested Amount for FY 2014/15	Funding Source
150000	Countywide Special Projects / Deferred Maintenance	300,000	ACO Fund
150101	Countywide Security	50,000	ACO Fund
150151	Countywide HVAC Repairs	250,000	ACO Fund
150201	Countywide Exterior Paint	45,000	ACO Fund
150251	Countywide Mold, Lead & Asbestos Abatement	15,000	ACO Fund
150252	Countywide Parking Lot Improvements & Repairs	88,000	ACO Fund
150301	Countywide ADA Evaluation / Compliance	150,000	ACO Fund
150351	Countywide Bird Control	10,000	ACO Fund
150401	Countywide Department Moves - CEQA	5,000	ACO Fund
150402	Countywide Interior Paint	25,000	ACO Fund
90056A	Government Center PVL Bldgs A & B Emergency Electrical	0	
150403	Facilities Planning	90,000	ACO Fund
150404	Sheriff Admin Center	600,000	Designation Capital Projects
140405	Senior Day Care Center	0	
90502A	Buildings & Grounds Shed Replacement	0	
150406	Criminal Justice Special Projects / Deferred Maintenance	383,943	Criminal Justice Spec. Rev. Fund
90101A	Jail/Sheriff SLT - Johnson Building Re-roof	0	
90201A	Probation Juvenile Hall Reception Upgrade	0	
90204A	SLT Jail Shingle Replacement	0	
90212A	Jail PVL - Sewer Outfall Grinder Replacement	0	
150451	Jail PVL - Control Panel Upgrade	109,519	Criminal Justice Spec. Rev. Fund
140452	Jail - Dental Office	0	
	Jail - Misc. Custody Facility Projects	107,881	Sheriff Custody SRF 7724311
90100A	Court PVL - Courthouse Main Street - Corbel Replace/Repair/Remove	150,000	\$89,632 Court Construction SRF \$60,368 ACO
90102A	Court SLT - Facilities Siesmic Retrofit	0	
90103A	Court ADA Improvements - CP	65,000	Court Construction Spec. Rev. Fund
90104A	ADA Improvements - Court - Bldg C	25,000	Court Construction Spec. Rev. Fund
90108A	Court ADA Improvements - SLT	0	
90600A	Animal Control PVL - Animal Control	2,306,316	General Fund - Tobacco Settlement
140453	Probation CCP Office T1	0	
140454	Mental Health Move		
150455	Expansion space	450,000	Designation Capital Projects
150456	Vanir Facilities Assessment -Year 2 (See tables below for detail)	4,504,787	\$3,947,668 Designation Capital Projects \$557,119 Sheriff Funding
B15005	SLT Mental Health Move	100,000	Mental Health
Various	Parks/Trails - (See Parks workplan for details)	23,769	Quimby Fees
		299,500	ACO Funds
15500	Disaster Recovery Site SLT - IT Project	250,000	ACO Funds
15600	Placerville/Georgetown Airport CIP - Charge from CDA	52,047	ACO Funds
	Probation Juvenile Hall Assessment	60,000	Designation Capital Projects
ERP001	FENIX	4,476,859	Designation Capital Projects
	Total Facilities Workplan	14,992,621	

**CAO FY 2014-15 Facilities Capital Budget
PROPOSED WORKPLAN AS OF FINAL BUDGET**

<i>Totals by Funding Source</i>	
ACO	1,689,915
Criminal Justice SRF	493,462
Court Construction SRF	179,632
Sheriff SRF 7724312 - Rural Counties	150,000
Sheriff SRF 7724311 - Custody Services	515,000
Designation for Capital Projects	9,534,527
General Fund	2,306,316
Mental Health Funding - Tobacco Settlement	100,000
Quimby Fees	23,769
Total	14,992,621

Project #	Vanir Subtotals by Building:	
700100	100 Building A Sub Total	635,000
700110	110 Building B Sub Total	544,806
700115	115 Building C Sub Total	220,000
700120	120 Sheriff Administration Sub Total	20,000
700123	123 Juvenile Hall Sub total	140,000
700126	126 Main Jail Sub total (\$345,108 RC SRF)	1,280,923
700160	160 Main Library Sub Total	107,556
700221	221 District Attorney Sub Total	52,900
700330	330 DOT Administration Sub Total	126,101
700362	362 Cameron Park Library Sub Total	146,075
700440	440 PHF Sub Total	115,000
700440	440A Sr Day Car Center Sub Total	161,772
700441	441 Health Department Sub Total	145,210
700470	470 Community Services / Sr Nutrition Sub Total	111,496
700600	600 South Lake Tahoe Administration Sub Total (\$52,262 RC S	355,023
700610	610 South Lake Tahoe El Dorado Center Sub Total	9,919
700620	620 South Lake Tahoe Juvenile Treatment Sub Total	30,000
700621	621, 622 & 631 South Lake Tahoe Jail Sub Total (\$159,749 RC S	248,681
700760	760 South Lake Tahoe Library Sub Total	54,325
	Vanir Total	4,504,787

CAO FY 2014-15 Parks / Trails Workplan			
Project #	Project Title	Budget	Funding Source
HLP	HLP - Ball Field CMU wall repair replacement	2,000	ACO Fund
HLP	HLP - Retaining wall lower trail	15,000	ACO Fund
HLP	CEQA Concept Plan	47,000	ACO Fund
Bradford	Bradford - Drainage modifications	2,000	ACO Fund
Bradford	Slurry Seal and Striping	4,000	ACO Fund
Pioneer	Pioneer - Re stripe and slurry parking area	8,000	ACO Fund
Pioneer	Pioneer - ADA path of travel to bridge	2,500	ACO Fund
Pioneer	Playground to Basketball Court	2,000	ACO Fund
Trail	Trails - Re Screw Trestle Bridge deck as necessary	10,000	ACO Fund
Trail	Trails - Install folding bollards	4,000	ACO Fund
Trail	Trails - Misc. crack seal	3,000	ACO Fund
Other	Other - Forebay Park - Complete site assessment including project cost and scope	50,000	ACO Fund
Diamond Springs Rail Park	Concept Plan	50,000	ACO Fund
El Dorado Trail	Grant Match of CMAQ funding	100,000	ACO Fund
	Motherlode Quimby Projects	8,975	Quimby Funds
	Gold Trail Quimby Projects	1,395	Quimby Funds
	Ponderosa Quimby Projects	13,399	Quimby Funds
	Parks / Trails Total	323,269	

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El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **03 Auditor-Controller**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1300 Assessment and Tax Collection Fees	\$ 259,435	\$ 251,265	\$ 246,100	\$ 246,100
1320 Audit and Accounting Fees	133,216	111,016	119,000	119,000
1800 Interfund Revenue	46,528	15,372	20,300	20,300
Total Charges for Services	\$ 439,179	\$ 377,652	\$ 385,400	\$ 385,400

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ -	\$ 696	\$ -	\$ -
Total Miscellaneous Revenues	\$ -	\$ 696	\$ -	\$ -

Other Financing Sources

2020 Operating Transfers In	\$ 62,949	\$ 48,488	\$ 60,500	\$ 60,500
Total Other Financing Sources	\$ 62,949	\$ 48,488	\$ 60,500	\$ 60,500

Total Revenue	\$ 502,128	\$ 426,837	\$ 445,900	\$ 445,900
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 1,668,165	\$ 1,872,337	\$ 2,069,669	\$ 2,194,921
3001 Temporary Employees	86,509	36,086	134,850	134,850
3002 Overtime	18,129	28,683	18,456	18,456
3004 Other Compensation	32,990	30,268	22,645	22,645
3020 Employer Share - Employee Retirement	310,055	360,339	416,209	416,209
3022 Employer Share - Medi Care	25,753	28,729	29,598	29,598
3040 Employer Share - Health Insurance	277,409	183,755	260,916	260,916
3041 Employer Share - Unemployment Insurance	14,740	316	-	-
3042 Employer Share - Long Term Disab Insurance	3,354	3,175	5,077	5,077
3043 Employer Share - Deferred Compensation	17,248	18,576	23,528	23,528
3046 Retiree Health - Defined Contributions	20,034	20,034	24,031	24,031
3060 Employer Share - Workers' Compensation	3,229	7,295	22,954	22,954
3080 Flexible Benefits	20,203	43,996	72,000	72,000
Total Salaries and Employee Benefits	\$ 2,497,818	\$ 2,633,589	\$ 3,099,933	\$ 3,225,185

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 179	\$ 420	\$ 400	\$ 400
4080 Household Expense	33	49	100	100
4100 Insurance - Premium	9,602	9,366	22,085	22,085
4140 Maintenance - Equipment	-	-	250	250
4220 Memberships	1,281	2,400	2,212	2,212
4221 Memberships - Legislative Advocacy	450	450	450	450
4260 Office Expense	22,545	16,474	18,276	18,276
4261 Postage	15,621	15,529	18,060	18,060
4262 Software	1,580	-	-	-
4266 Printing / Duplicating	503	1,868	800	800
4300 Professional and Specialized Services	12,755	12,235	21,650	21,650
4324 Medical, Dental and Lab Services	-	-	100	100
4400 Publication and Legal Notices	81	35	100	100
4420 Rents and Leases - Equipment	4,247	3,980	4,540	4,540
4460 Small Tools and Instruments	-	351	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **03 Auditor-Controller**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4461 Minor Equipment	504	810	-	-
4462 Minor Computer Equipment	25,051	2,145	600	600
4500 Special Departmental Expense	838	-	1,000	1,000
4503 Staff Development	2,241	1,933	3,050	3,050
4540 Staff Development	72	72	-	-
4600 Transportation and Travel	257	206	1,250	1,250
4602 Employee - Private Auto Mileage	213	199	775	775
4605 Vehicle - Rent or Lease	192	-	120	120
4606 Fuel Purchases	103	-	100	100
4608 Hotel Accommodations	172	175	275	275
Total Services and Supplies	\$ 98,519	\$ 68,697	\$ 96,193	\$ 96,193
Fixed Assets				
6040 Fixed Assets - Equipment	\$ 1,706	\$ -	\$ 1,600	\$ 1,600
Total Fixed Assets	\$ 1,706	\$ -	\$ 1,600	\$ 1,600
Intrafund Transfers				
7220 Intrafund: Telephone Equipment and Support	\$ 10,274	\$ -	\$ -	\$ -
7223 Intrafund: Mail Service	8,584	9,031	8,661	8,661
7224 Intrafund: Stores Support	257	219	346	346
7229 Intrafund: PC Support	1,085	-	-	-
7231 Intrafund: IS Programming Support	495	965	-	-
Total Intrafund Transfers	\$ 20,695	\$ 10,215	\$ 9,007	\$ 9,007
Intrafund Abatement				
7350 Intrafund Abatement: Only General Fund	\$ (143,069)	\$ (158,580)	\$ (165,478)	\$ (165,478)
Total Intrafund Abatement	\$ (143,069)	\$ (158,580)	\$ (165,478)	\$ (165,478)
Total Expenditures/Appropriations	\$ 2,475,670	\$ 2,553,922	\$ 3,041,255	\$ 3,166,507
Net Cost	\$ (1,973,542)	\$ (2,127,085)	\$ (2,595,355)	\$ (2,720,607)

El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **04 Treasurer-Tax Collector**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes

0171 Hotel and Motel Occupancy Tax	\$ 218,622	\$ 285,777	\$ 240,484	\$ 240,484
Total Taxes	\$ 218,622	\$ 285,777	\$ 240,484	\$ 240,484

Licenses, Permits and Franchises

0210 Business Licenses	\$ 333,226	\$ 346,900	\$ 340,000	\$ 340,000
0260 Other License and Permits	32,320	36,510	36,000	36,000
Total Licenses, Permits and Franchises	\$ 365,546	\$ 383,410	\$ 376,000	\$ 376,000

Fines, Forfeitures and Penalties

0360 Penalties and Costs on Delinquent Taxes	\$ 60,890	\$ 59,790	\$ 68,000	\$ 68,000
Total Fines, Forfeitures and Penalties	\$ 60,890	\$ 59,790	\$ 68,000	\$ 68,000

Revenue from Use of Money and Property

0400 Interest	\$ -	\$ 620	\$ -	\$ -
Total Revenue from Use of Money and Property	\$ -	\$ 620	\$ -	\$ -

Charges for Services

1300 Assessment and Tax Collection Fees	\$ 116,126	\$ 128,508	\$ 146,750	\$ 146,750
1321 Investment and Cash Management Fee	611,838	544,985	565,000	565,000
1800 Interfund Revenue	-	-	65,000	65,000
Total Charges for Services	\$ 727,964	\$ 673,493	\$ 776,750	\$ 776,750

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 168,649	\$ 175,063	\$ 162,500	\$ 162,500
Total Miscellaneous Revenues	\$ 168,649	\$ 175,063	\$ 162,500	\$ 162,500

Other Financing Sources

2020 Operating Transfers In	\$ 200,543	\$ 200,767	\$ 204,100	\$ 204,100
Total Other Financing Sources	\$ 200,543	\$ 200,767	\$ 204,100	\$ 204,100

Total Revenue	\$ 1,742,215	\$ 1,778,921	\$ 1,827,834	\$ 1,827,834
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 1,211,537	\$ 1,276,436	\$ 1,435,312	\$ 1,367,307
3001 Temporary Employees	89,093	82,410	113,944	113,944
3002 Overtime	8,924	5,210	11,000	11,000
3004 Other Compensation	23,399	18,995	44,263	44,263
3020 Employer Share - Employee Retirement	222,527	241,170	278,702	278,702
3022 Employer Share - Medi Care	19,051	19,741	20,307	20,307
3040 Employer Share - Health Insurance	209,660	228,068	285,003	285,003
3041 Employer Share - Unemployment Insurance	15,384	1,729	-	-
3042 Employer Share - Long Term Disab Insurance	2,426	2,157	3,425	3,425
3043 Employer Share - Deferred Compensation	9,714	10,037	9,318	9,318
3046 Retiree Health - Defined Contributions	16,533	16,533	18,561	18,561
3060 Employer Share - Workers' Compensation	1,008	3,482	11,002	11,002
3080 Flexible Benefits	7,327	7,417	36,000	36,000
Total Salaries and Employee Benefits	\$ 1,836,582	\$ 1,913,384	\$ 2,266,837	\$ 2,198,832

Services and Supplies

4040 Telephone Company Vendor Payments	\$ 66	\$ 69	\$ 100	\$ 100
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El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **04 Treasurer-Tax Collector**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4041 Cnty Pass thru Telephone Chrges to Depts	343	530	380	380
4080 Household Expense	90	-	-	-
4100 Insurance - Premium	12,591	15,700	29,104	29,104
4140 Maintenance - Equipment	14,848	14,756	21,355	21,355
4141 Maintenance - Office Equipment	1,991	-	-	-
4144 Maintenance - Computer System Supplies	34,561	35,828	44,299	44,299
4220 Memberships	1,859	399	915	915
4221 Memberships - Legislative Advocacy	300	500	500	500
4260 Office Expense	24,672	16,719	18,600	18,600
4261 Postage	87,020	86,253	153,070	153,070
4262 Software	1,493	600	5,181	5,181
4263 Subscription / Newspaper / Journals	7,632	7,983	11,929	11,929
4266 Printing / Duplicating	61,343	48,742	90,100	90,100
4267 On-Line Subscriptions	311	264	775	775
4300 Professional and Specialized Services	84,009	122,047	209,050	209,050
4400 Publication and Legal Notices	11,507	17,587	16,600	16,600
4420 Rents and Leases - Equipment	31,770	32,623	33,300	33,300
4460 Small Tools and Instruments	-	75	-	-
4461 Minor Equipment	1,824	1,655	2,200	2,200
4462 Minor Computer Equipment	1,299	4,619	15,432	15,432
4463 Minor Telephone and Radio Equipment	105	-	200	200
4500 Special Departmental Expense	135	217	300	300
4502 Educational Materials	2,413	876	2,900	2,900
4503 Staff Development	1,620	2,668	4,350	4,350
4529 Software License	-	-	6,500	6,500
4540 Staff Development	1,647	49	1,800	1,800
4600 Transportation and Travel	380	761	3,000	3,000
4602 Employee - Private Auto Mileage	357	321	450	450
4605 Vehicle - Rent or Lease	1,268	3,825	4,500	4,500
4606 Fuel Purchases	622	2,577	2,600	2,600
4608 Hotel Accommodations	1,988	608	-	-
Total Services and Supplies	\$ 390,064	\$ 418,854	\$ 679,490	\$ 679,490
Fixed Assets				
6040 Fixed Assets - Equipment	\$ -	\$ 6,814	\$ -	\$ -
Total Fixed Assets	\$ -	\$ 6,814	\$ -	\$ -
Other Financing Uses				
7000 Operating Transfers Out	\$ 3,189	\$ 2,738	\$ 3,600	\$ 3,600
Total Other Financing Uses	\$ 3,189	\$ 2,738	\$ 3,600	\$ 3,600
Intrafund Transfers				
7200 Intrafund Transfers	\$ 183	\$ 110	\$ 250	\$ 250
7220 Intrafund: Telephone Equipment and Support	7,304	-	-	-
7223 Intrafund: Mail Service	15,345	16,333	15,749	15,749
7224 Intrafund: Stores Support	309	146	346	346
7229 Intrafund: PC Support	870	-	-	-
7231 Intrafund: IS Programming Support	4,620	45,208	10,000	67,725

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **04 Treasurer-Tax Collector**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
7232 Intrafund: Maint Bldg & Improvmts	-	-	500	500
Total Intrafund Transfers	\$ 28,631	\$ 61,797	\$ 26,845	\$ 84,570
Intrafund Abatement				
7350 Intrafund Abatement: Only General Fund	\$ (1,476)	\$ (1,688)	\$ (2,000)	\$ (2,000)
7351 Intrafund Abatement: Social Services	(5,434)	(5,367)	(9,000)	(9,000)
7367 Intrafund Abatement: Child Support Services	(1,872)	(116)	(2,000)	(2,000)
Total Intrafund Abatement	\$ (8,782)	\$ (7,171)	\$ (13,000)	\$ (13,000)
Total Expenditures/Appropriations	\$ 2,249,685	\$ 2,396,415	\$ 2,963,772	\$ 2,953,492
Net Cost	\$ (507,470)	\$ (617,494)	\$ (1,135,938)	\$ (1,125,658)

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **05 Assessor**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1300 Assessment and Tax Collection Fees	\$ 128,065	\$ 238,534	\$ 125,000	\$ 125,000
1740 Charges for Services	-	-	10,000	10,000
Total Charges for Services	\$ 128,065	\$ 238,534	\$ 135,000	\$ 135,000

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 28,835	\$ 33,140	\$ 35,000	\$ 35,000
Total Miscellaneous Revenues	\$ 28,835	\$ 33,140	\$ 35,000	\$ 35,000

Other Financing Sources

2020 Operating Transfers In	\$ 245,462	\$ 261,967	\$ 279,400	\$ 279,400
Total Other Financing Sources	\$ 245,462	\$ 261,967	\$ 279,400	\$ 279,400

Total Revenue	\$ 402,362	\$ 533,641	\$ 449,400	\$ 449,400
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 1,914,570	\$ 2,043,288	\$ 2,353,925	\$ 2,248,269
3001 Temporary Employees	11,899	38,808	-	-
3002 Overtime	1,149	-	-	-
3004 Other Compensation	16,908	5,900	-	-
3005 Tahoe Differential	11,445	12,045	12,000	12,000
3006 Bilingual Pay	1,978	2,085	2,080	2,080
3020 Employer Share - Employee Retirement	353,806	400,150	482,135	482,135
3022 Employer Share - Medi Care	26,582	28,982	33,172	33,172
3040 Employer Share - Health Insurance	506,416	437,042	561,953	561,953
3041 Employer Share - Unemployment Insurance	20,827	952	-	-
3042 Employer Share - Long Term Disab Insurance	3,836	3,466	5,866	5,866
3043 Employer Share - Deferred Compensation	3,594	3,566	6,171	6,171
3046 Retiree Health - Defined Contributions	34,038	34,038	34,972	34,972
3060 Employer Share - Workers' Compensation	3,972	6,110	17,594	17,594
3080 Flexible Benefits	(548)	280	12,000	12,000
Total Salaries and Employee Benefits	\$ 2,910,471	\$ 3,016,712	\$ 3,521,868	\$ 3,416,212

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 913	\$ 870	\$ 1,086	\$ 1,086
4080 Household Expense	38	-	-	-
4100 Insurance - Premium	7,263	8,253	16,195	16,195
4140 Maintenance - Equipment	-	-	650	650
4144 Maintenance - Computer System Supplies	746	1,252	-	-
4220 Memberships	75	245	435	435
4221 Memberships - Legislative Advocacy	520	520	520	520
4260 Office Expense	9,983	11,664	12,000	12,000
4261 Postage	27,317	34,532	22,000	22,000
4262 Software	-	-	7,500	7,500
4263 Subscription / Newspaper / Journals	10,039	9,995	19,300	19,300
4266 Printing / Duplicating	947	2,322	12,500	12,500
4300 Professional and Specialized Services	660	65	2,800	2,800
4324 Medical, Dental and Lab Services	373	-	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **05 Assessor**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4337 Other Governmental Agencies	2,794	487	1,000	1,000
4420 Rents and Leases - Equipment	6,964	8,358	9,895	9,895
4440 Rent & Lease - Building/Improvements	500	500	-	-
4461 Minor Equipment	3,697	3,400	1,800	1,800
4462 Minor Computer Equipment	1,453	1,294	-	-
4500 Special Departmental Expense	-	190	-	-
4503 Staff Development	895	1,256	3,000	3,000
4529 Software License	-	540	1,300	1,300
4540 Staff Development	80	-	-	-
4600 Transportation and Travel	907	2,295	2,000	2,000
4602 Employee - Private Auto Mileage	8,061	5,074	8,000	8,000
4605 Vehicle - Rent or Lease	3,221	5,154	3,000	3,000
4606 Fuel Purchases	2,351	4,139	2,500	2,500
4608 Hotel Accommodations	1,059	4,099	2,500	2,500
4620 Utilities	-	75	-	-
Total Services and Supplies	\$ 90,857	\$ 106,579	\$ 129,981	\$ 129,981
Other Charges				
5300 Interfund Expenditures	\$ -	\$ -	\$ 500	\$ 500
Total Other Charges	\$ -	\$ -	\$ 500	\$ 500
Fixed Assets				
6042 Fixed Assets - Computer Sys Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Fixed Assets	\$ -	\$ -	\$ 5,000	\$ 5,000
Intrafund Transfers				
7200 Intrafund Transfers	\$ 25	\$ 25	\$ -	\$ -
7220 Intrafund: Telephone Equipment and Support	14,889	-	-	-
7223 Intrafund: Mail Service	6,969	7,657	7,710	7,710
7224 Intrafund: Stores Support	309	366	303	303
7229 Intrafund: PC Support	1,585	-	-	-
7231 Intrafund: IS Programming Support	-	-	2,500	2,500
7232 Intrafund: Maint Bldg & Improvmnts	-	-	250	250
Total Intrafund Transfers	\$ 23,777	\$ 8,048	\$ 10,763	\$ 10,763
Total Expenditures/Appropriations	\$ 3,025,105	\$ 3,131,339	\$ 3,668,112	\$ 3,562,456
Net Cost	\$ (2,622,742)	\$ (2,597,698)	\$ (3,218,712)	\$ (3,113,056)

El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **07 County Counsel**
 Function **General Government**
 Activity **Counsel**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1380 Legal Services	\$ 82,522	\$ 119,490	\$ 120,000	\$ 120,000
1810 Infrnd Rev: County Counsel	303,784	232,299	361,000	361,000
Total Charges for Services	\$ 386,306	\$ 351,788	\$ 481,000	\$ 481,000

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ -	\$ 15	\$ -	\$ -
Total Miscellaneous Revenues	\$ -	\$ 15	\$ -	\$ -

Total Revenue	\$ 386,306	\$ 351,803	\$ 481,000	\$ 481,000
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 1,615,872	\$ 1,747,355	\$ 1,944,133	\$ 1,932,676
3001 Temporary Employees	6,607	7,439	-	-
3002 Overtime	34	-	-	-
3004 Other Compensation	143,825	77,013	147,809	147,809
3020 Employer Share - Employee Retirement	245,663	280,010	334,804	334,804
3022 Employer Share - Medi Care	25,842	26,986	29,268	29,268
3040 Employer Share - Health Insurance	233,363	208,799	185,454	185,454
3041 Employer Share - Unemployment Insurance	12,182	1,858	-	-
3042 Employer Share - Long Term Disab Insurance	3,235	2,965	4,984	4,984
3043 Employer Share - Deferred Compensation	22,665	19,142	21,080	21,080
3046 Retiree Health - Defined Contributions	15,560	15,560	17,584	17,584
3060 Employer Share - Workers' Compensation	1,885	8,097	16,744	16,744
3080 Flexible Benefits	31,839	29,119	108,000	108,000
Total Salaries and Employee Benefits	\$ 2,358,571	\$ 2,424,342	\$ 2,809,860	\$ 2,798,403

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 225	\$ 262	\$ 456	\$ 456
4100 Insurance - Premium	2,594	6,502	12,733	12,733
4140 Maintenance - Equipment	163	-	-	-
4141 Maintenance - Office Equipment	-	53	285	285
4144 Maintenance - Computer System Supplies	5,174	3,772	4,350	4,350
4220 Memberships	8,996	10,426	10,609	10,609
4221 Memberships - Legislative Advocacy	2,062	2,285	2,519	2,519
4260 Office Expense	10,820	8,460	10,500	10,500
4261 Postage	1,611	1,578	2,170	2,170
4263 Subscription / Newspaper / Journals	1,674	1,649	1,985	1,985
4265 Law Books	67,608	69,055	74,496	74,496
4266 Printing / Duplicating	61	170	500	500
4267 On-Line Subscriptions	19,369	23,484	24,852	24,852
4300 Professional and Specialized Services	3,137	33,294	54,800	54,800
4315 Contract Legal Attorney	82,327	129,018	60,000	100,000
4400 Publication and Legal Notices	792	3,056	1,000	1,000
4420 Rents and Leases - Equipment	11,883	9,377	9,004	9,004
4460 Small Tools and Instruments	129	-	-	-
4461 Minor Equipment	939	459	-	-
4462 Minor Computer Equipment	-	402	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **07 County Counsel**
 Function **General Government**
 Activity **Counsel**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4500 Special Departmental Expense	280	30	500	500
4503 Staff Development	3,148	5,701	7,680	7,680
4540 Staff Development	50	150	-	-
4600 Transportation and Travel	1,166	2,850	8,400	8,400
4602 Employee - Private Auto Mileage	10,350	10,765	13,200	13,200
4605 Vehicle - Rent or Lease	98	349	450	450
4606 Fuel Purchases	69	184	300	300
4608 Hotel Accommodations	817	3,914	8,400	8,400
Total Services and Supplies	\$ 235,541	\$ 327,245	\$ 309,189	\$ 349,189
Fixed Assets				
6042 Fixed Assets - Computer Sys Equipment	\$ -	\$ -	\$ 6,400	\$ 6,400
Total Fixed Assets	\$ -	\$ -	\$ 6,400	\$ 6,400
Intrafund Transfers				
7210 Intrafund: Collections	\$ -	\$ -	\$ 250	\$ 250
7220 Intrafund: Telephone Equipment and Support	7,260	-	-	-
7223 Intrafund: Mail Service	4,434	4,580	4,854	4,854
7224 Intrafund: Stores Support	257	146	173	173
7229 Intrafund: PC Support	800	-	-	-
7232 Intrafund: Maint Bldg & Improvments	-	245	400	400
Total Intrafund Transfers	\$ 12,752	\$ 4,972	\$ 5,677	\$ 5,677
Intrafund Abatement				
7350 Intrafund Abatement: Only General Fund	\$ (10,293)	\$ -	\$ -	\$ -
Total Intrafund Abatement	\$ (10,293)	\$ -	\$ -	\$ -
Total Expenditures/Appropriations	\$ 2,596,571	\$ 2,756,559	\$ 3,131,126	\$ 3,159,669
Net Cost	\$ (2,210,265)	\$ (2,404,756)	\$ (2,650,126)	\$ (2,678,669)

El Dorado County
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Budget Unit **08 Human Resources**
 Function **General Government**
 Activity **Personnel**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1742 Miscellaneous Copy Fees	\$ 29	\$ -	\$ -	\$ -
Total Charges for Services	\$ 29	\$ -	\$ -	\$ -

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ -	\$ 70	\$ -	\$ -
Total Miscellaneous Revenues	\$ -	\$ 70	\$ -	\$ -

Total Revenue	\$ 29	\$ 70	\$ -	\$ -
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 464,646	\$ 614,353	\$ 853,051	\$ 814,669
3001 Temporary Employees	55,273	21,666	30,000	30,000
3002 Overtime	798	1,467	-	-
3004 Other Compensation	10,184	5,974	-	-
3020 Employer Share - Employee Retirement	86,403	115,737	163,953	163,953
3022 Employer Share - Medi Care	7,584	9,254	11,951	11,951
3040 Employer Share - Health Insurance	128,031	137,970	139,479	139,479
3041 Employer Share - Unemployment Insurance	6,062	1,190	2,040	2,040
3042 Employer Share - Long Term Disab Insurance	943	1,025	2,061	2,061
3043 Employer Share - Deferred Compensation	801	400	1,200	1,200
3046 Retiree Health - Defined Contributions	6,214	6,214	7,815	7,815
3060 Employer Share - Workers' Compensation	634	1,936	7,836	7,836
3080 Flexible Benefits	7,986	9,066	60,000	60,000
Total Salaries and Employee Benefits	\$ 775,558	\$ 926,251	\$ 1,279,386	\$ 1,241,004

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 185	\$ 551	\$ -	\$ -
4060 Food and Food Products	815	1,876	3,700	3,700
4080 Household Expense	23	50	-	-
4100 Insurance - Premium	2,019	4,975	5,468	5,468
4141 Maintenance - Office Equipment	-	-	250	250
4180 Maintenance - Building and Improvements	400	-	-	-
4220 Memberships	6,750	1,180	6,695	6,695
4260 Office Expense	5,180	5,417	4,000	4,000
4261 Postage	365	350	300	300
4263 Subscription / Newspaper / Journals	468	-	110	110
4264 Books / Manuals	353	-	1,350	1,350
4266 Printing / Duplicating	-	(85)	-	-
4300 Professional and Specialized Services	254,749	344,269	512,420	669,908
4312 Arbitrator	-	600	-	-
4400 Publication and Legal Notices	7,083	5,394	3,000	3,000
4420 Rents and Leases - Equipment	7,082	10,891	5,400	5,400
4461 Minor Equipment	1,225	1,919	-	-
4462 Minor Computer Equipment	1,062	9,940	2,000	2,000
4500 Special Departmental Expense	-	687	1,800	1,800
4502 Educational Materials	-	7,376	4,050	4,050
4503 Staff Development	965	4,564	14,300	14,300

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **08 Human Resources**
 Function **General Government**
 Activity **Personnel**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4529 Software License	1,568	-	2,600	2,600
4540 Staff Development	895	-	-	-
4600 Transportation and Travel	250	1,508	300	300
4602 Employee - Private Auto Mileage	2,134	1,107	5,200	5,200
4605 Vehicle - Rent or Lease	71	145	250	250
4606 Fuel Purchases	37	30	-	-
4608 Hotel Accommodations	993	2,188	1,500	1,500
4620 Utilities	-	6	-	-
Total Services and Supplies	\$ 294,672	\$ 404,936	\$ 574,693	\$ 732,181
Intrafund Transfers				
7200 Intrafund Transfers	\$ 162	\$ 87	\$ -	\$ -
7220 Intrafund: Telephone Equipment and Support	5,126	-	-	-
7223 Intrafund: Mail Service	2,146	2,148	2,309	2,309
7224 Intrafund: Stores Support	129	-	216	216
7229 Intrafund: PC Support	240	-	-	-
7231 Intrafund: IS Programming Support	405	532	-	-
7232 Intrafund: Maint Bldg & Improvmnts	-	2,735	-	-
Total Intrafund Transfers	\$ 8,207	\$ 5,502	\$ 2,525	\$ 2,525
Total Expenditures/Appropriations	\$ 1,078,437	\$ 1,336,690	\$ 1,856,604	\$ 1,975,710
Net Cost	\$ (1,078,408)	\$ (1,336,620)	\$ (1,856,604)	\$ (1,975,710)

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **10 Information Technologies**
 Function **General Government**
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Charges for Services

1740 Charges for Services	\$ 77,706	\$ 17,569	\$ 500	\$ 500
1800 Interfund Revenue	-	15,430	-	-
1801 Infrnd Rev: Telephone Equip & Support	245,562	-	-	-
1806 Infrnd Rev: Central Duplicating	586	-	-	-
1814 Infrnd Rev: PC Support	16,051	-	-	-
1816 Infrnd Rev: IS Programming Support	161,256	35,262	88,120	35,000
Total Charges for Services	\$ 501,162	\$ 68,261	\$ 88,620	\$ 35,500

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 1,868	\$ -	\$ -	\$ -
1941 Miscellaneous Refund	-	33,400	-	-
Total Miscellaneous Revenues	\$ 1,868	\$ 33,400	\$ -	\$ -

Total Revenue	\$ 503,030	\$ 101,662	\$ 88,620	\$ 35,500
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 2,338,453	\$ 3,080,251	\$ 3,669,757	\$ 3,513,115
3001 Temporary Employees	10,658	-	-	-
3002 Overtime	11,441	17,509	14,000	14,000
3003 Standby Pay	19,308	21,416	21,400	21,400
3004 Other Compensation	121,619	62,657	37,500	37,700
3020 Employer Share - Employee Retirement	436,374	603,043	754,385	753,761
3022 Employer Share - Medi Care	33,568	42,123	47,850	47,908
3040 Employer Share - Health Insurance	438,924	513,746	682,245	682,245
3041 Employer Share - Unemployment Insurance	20,825	-	-	-
3042 Employer Share - Long Term Disab Insurance	4,683	5,172	9,173	9,183
3043 Employer Share - Deferred Compensation	4,249	4,199	4,254	4,254
3046 Retiree Health - Defined Contributions	33,065	33,065	41,029	41,029
3060 Employer Share - Workers' Compensation	2,398	15,435	47,123	47,123
3080 Flexible Benefits	2,634	2,258	24,000	24,000
Total Salaries and Employee Benefits	\$ 3,478,198	\$ 4,400,875	\$ 5,352,716	\$ 5,195,718

Services and Supplies

4020 Clothing and Personal Supplies	\$ 217	\$ -	\$ -	\$ -
4040 Telephone Company Vendor Payments	627,614	493,554	602,000	602,000
4041 Cnty Pass thru Telephone Chrges to Depts	(54,204)	(148,477)	(300,000)	(211,850)
4080 Household Expense	33	114	-	-
4086 Household Expense - Janitorial/Custodial	8,036	1,630	5,000	5,000
4100 Insurance - Premium	6,071	11,830	26,712	26,712
4140 Maintenance - Equipment	128,568	184,423	165,100	197,100
4141 Maintenance - Office Equipment	-	137	-	-
4142 Maintenance - Telephone / Radio	130,579	116,767	120,000	120,000
4143 Maintenance - Service Contracts	1,443	17,447	17,000	17,000
4144 Maintenance - Computer System Supplies	542,555	544,147	1,153,345	1,163,345
4145 Maintenance - Equipment Parts	-	615	-	-
4180 Maintenance - Building and Improvements	2,915	-	-	-
4220 Memberships	299	298	675	675

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **10 Information Technologies**
 Function **General Government**
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
4260 Office Expense	11,152	14,005	13,000	13,000
4261 Postage	94	79	1,100	1,100
4262 Software	83,258	25,351	31,000	31,000
4263 Subscription / Newspaper / Journals	1,218	468	2,750	2,750
4264 Books / Manuals	(4)	-	400	400
4266 Printing / Duplicating	232	-	-	-
4300 Professional and Specialized Services	40,804	136,982	69,000	99,000
4302 Construction and Engineering Contracts	-	-	5,000	5,000
4308 External Data Processing Services	61,884	79,801	107,500	123,000
4420 Rents and Leases - Equipment	10,703	4,443	11,200	11,200
4440 Rent & Lease - Building/Improvements	140	-	-	-
4460 Small Tools and Instruments	275	732	750	750
4461 Minor Equipment	912	-	3,100	3,100
4462 Minor Computer Equipment	62,209	43,283	62,100	62,100
4463 Minor Telephone and Radio Equipment	69,318	102,784	141,000	110,000
4500 Special Departmental Expense	-	925	-	-
4502 Educational Materials	10,275	5,793	10,000	10,000
4503 Staff Development	21,757	27,449	55,000	55,000
4512 Print Shop Inventory - General Serv	83	-	-	-
4529 Software License	469,649	523,785	552,440	552,440
4600 Transportation and Travel	2,072	1,847	10,000	10,000
4602 Employee - Private Auto Mileage	2,321	4,037	5,000	5,000
4605 Vehicle - Rent or Lease	6,358	8,732	8,500	8,500
4606 Fuel Purchases	5,432	7,458	8,850	8,850
4608 Hotel Accommodations	11	546	-	-
Total Services and Supplies	\$ 2,254,278	\$ 2,210,984	\$ 2,887,522	\$ 3,032,172
Other Charges				
5140 Judgments & Damages	\$ -	\$ 20,185	\$ -	\$ -
5240 Contribution To Non-county Governmental	94,553	-	-	-
5300 Interfund Expenditures	147	-	-	-
Total Other Charges	\$ 94,699	\$ 20,185	\$ -	\$ -
Fixed Assets				
6020 Fixed Assets - Building and Improvement	\$ 6,995	\$ -	\$ -	\$ -
6040 Fixed Assets - Equipment	52,367	3,152	102,100	102,100
6041 Fixed Assets - Data Proc Sys Devel Equip	-	1,564	-	-
6042 Fixed Assets - Computer Sys Equipment	126,877	512,647	5,000	5,000
Total Fixed Assets	\$ 186,239	\$ 517,363	\$ 107,100	\$ 107,100
Intrafund Transfers				
7200 Intrafund Transfers	\$ 98	\$ 150	\$ -	\$ -
7220 Intrafund: Telephone Equipment and Support	109,888	-	-	-
7223 Intrafund: Mail Service	2,086	2,110	2,086	2,086
7224 Intrafund: Stores Support	2,033	1,097	2,033	2,033
7229 Intrafund: PC Support	525	-	-	-
7232 Intrafund: Maint Bldg & Improvmnts	-	3,407	-	-
Total Intrafund Transfers	\$ 114,630	\$ 6,764	\$ 4,119	\$ 4,119

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **10 Information Technologies**
 Function **General Government**
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5

Intrafund Abatement

7350 Intrafund Abatement: Only General Fund	\$ (9,439)	\$ (1,083)	\$ -	\$ -
7354 Intrafund Abatement: Telephone Equipment and Support	(650,169)	-	-	-
7359 Intrafund Abatement: Central Duplicating	(1,885)	-	-	-
7363 Intrafund Abatement: PC Support	(69,962)	-	-	-
7365 Intrafund Abatement: IS Programming Support	(20,415)	(303,052)	(271,385)	(462,590)
Total Intrafund Abatement	\$ (751,870)	\$ (304,135)	\$ (271,385)	\$ (462,590)

Total Expenditures/Appropriations	\$ 5,376,175	\$ 6,852,035	\$ 8,080,072	\$ 7,876,519
Net Cost	\$ (4,873,145)	\$ (6,750,373)	\$ (7,991,452)	\$ (7,841,019)