



***SPECIAL SERVICE DISTRICTS***  
***GOVERNED by the BOARD OF***  
***SUPERVISORS***

COUNTY OF EL DORADO  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 1999-2000

DISTRICT AND FUND	AVAILABLE FINANCING				FINANCING REQUIREMENTS			
	Fund Balance Unreserved/ Undesignated June 30, 1999	Cancellation of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves and/ or Designations (new or incr.)	Total Financing Requirements	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
County Service Area #2	12-152	53,657		77,453	131,110	131,110	131,110	
County Service Area #3	12-153	679,899	328,182	2,197,285	3,205,366	2,679,580	525,786	
County Service Area #5	12-155	228,799		26,430	255,229	255,229	255,229	
County Service Area #7	12-157	837,218	560,229	5,032,191	6,429,638	6,217,606	212,032	
County Service Area #9	12-159	1,293,301		608,606	1,901,907	1,901,907	1,901,907	
County Service Area #10	12-160	290,928		3,447,427	3,738,354	3,738,354	3,738,354	
County Water Agency	12-172	559,660		1,909,887	2,469,547	2,414,993	54,554	
Air Pollution Control District	12-161	180,675		784,119	964,794	964,794	964,794	
EDC Development Projects	12-174	0		0	0	0	0	
Bond Authority	14-210/15-250	63,000		2,150,111	2,213,111	2,213,111	2,213,111	
		<b>4,187,136</b>	<b>888,411</b>	<b>16,233,509</b>	<b>21,309,056</b>	<b>20,516,684</b>	<b>792,372</b>	<b>21,309,056</b>

COUNTY OF EL DORADO  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 1999-2000

Description	Appropriation Limit	Appropriation Subject To Limit
County Service Area #2	Adopted as part of County Limit	See Schedule 1
County Service Area #3	EXEMPT BY STATUTE	EXEMPT BY STATUTE
County Service Area #5	EXEMPT BY STATUTE	EXEMPT BY STATUTE
County Service Area #7	Adopted as part of County Limit	See Schedule 1
County Service Area #9	Adopted as part of County Limit	See Schedule 1
County Service Area #10	EXEMPT BY STATUTE	EXEMPT BY STATUTE
County Water Agency	EXEMPT BY STATUTE	EXEMPT BY STATUTE
Air Pollution Control District	EXEMPT BY STATUTE	EXEMPT BY STATUTE
EDC Development Projects	EXEMPT BY STATUTE	EXEMPT BY STATUTE
Bond Authority	EXEMPT BY STATUTE	EXEMPT BY STATUTE

COUNTY OF EL DORADO  
STATE OF CALIFORNIA  
SPECIAL DISTRICT  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
AS OF JUNE 30, 1999

District	Fund Balance as of June 30, 1999	Encumbrances	General & Other Reserves	Designations	Fund Balance Unreserved/ Undesignated June 30, 1999	Fund
(1)	(2)	(3)	(4)	(5)	(6)	(7)
County Service Area #2	53,657	0	0		53,657	12-152
County Service Area #3	1,020,193	12,011	328,282		679,899	12-153
County Service Area #5	228,799	0	0		228,799	12-155
County Service Area #7	1,397,472	0	560,254		837,218	12-157
County Service Area #9	1,408,757	52,443	63,012		1,293,301	12-159
County Service Area #10	644,699	300,256	53,515		290,928	12-160
County Water Agency	832,215	272,455	100		559,660	12-172
Air Pollution Control District	400,103	219,429	0		180,675	12-161
EDC Development Projects	0	0	0		0	12-174
Bond Authority	2,218,882	0	2,155,882		63,000	14-210/ 15-250
	<u>8,204,777</u>	<u>856,595</u>	<u>3,161,045</u>		<u>4,187,136</u>	

COUNTY OF EL DORADO  
 STATE OF CALIFORNIA  
 DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS  
 FOR FISCAL YEAR 1999-2000

Amount Made Available for Increases or New Reserves/Designations  
 Financing by Cancellation to be Provided in Budget Year

Description	Reserves/ Designations Balance as of June 30, 1999	Requested	Approved/ Adopted by the Board of Supervisors	Requested	Approved/ Adopted by th Board of Supervisors	Total Reserves/ Designations for Budget Year	Fund
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
County Service Area #2	0	0	0	0	0	0	12-152
County Service Area #3	328,282	0	328,182	1,358,187	525,786	525,886	12-153
County Service Area #5	0	0	0	0	0	0	12-155
County Service Area #7	560,254	760,229	560,229	1,213,102	212,032	212,057	12-157
County Service Area #9	63,012	0	0	0	0	63,012	12-159
County Service Area #10	53,515	0	0	0	0	53,515	12-160
County Water Agency	100	0	0	0	54,554	54,654	12-172
Air Pollution Control District	0	0	0	0	0	0	12-161
EDC Development Projects	0	0	0	0	0	0	12-174
Bond Authority	2,155,882	0	0	0	0	2,155,882	14-210/ 15-250
	<b>3,161,045</b>	<b>760,229</b>	<b>888,411</b>	<b>2,571,289</b>	<b>792,372</b>	<b>3,065,006</b>	

**County Service Area #2**

Fund# 152 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency		Means of Financing Voter Approved Debt		
	Secured	Unsecured	Secured	Unsecured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	27,375	35,659	51,950	53,657
<b>Reserves and Carryover Fund Balances</b>	<b>27,375</b>	<b>35,659</b>	<b>51,950</b>	<b>53,657</b>
0100 Property Taxes - Current Secured	9,675	10,031	10,413	10,727
0110 Property Taxes - Current Unsecured	286	246	0	0
0120 Property Taxes - Prior Secured	-4	-7	0	0
0130 Property Taxes - Prior Unsecured	14	8	0	0
0140 Supplemental Property Taxes - Current	188	175	0	0
0150 Supplemental Property Taxes - Prior	18	45	0	0
0175 Direct Assessment	73,805	37,989	0	0
<b>Taxes</b>	<b>83,982</b>	<b>48,487</b>	<b>10,413</b>	<b>10,727</b>
0360 Penalties and Costs On Delinquent Taxes	360	280	0	0
<b>Fines, Forfeitures and Penalties</b>	<b>360</b>	<b>280</b>	<b>0</b>	<b>0</b>
0400 Interest	954	1,681	0	0
<b>Use of Money and Property</b>	<b>954</b>	<b>1,681</b>	<b>0</b>	<b>0</b>
0820 State - Homeowners' Property Tax Relief	234	232	0	0
<b>Inter Govt - State</b>	<b>234</b>	<b>232</b>	<b>0</b>	<b>0</b>
1310 Special Assessments	0	28,667	67,320	66,726
<b>Charges for Services</b>	<b>0</b>	<b>28,667</b>	<b>67,320</b>	<b>66,726</b>
<b>Total Financing Sources</b>	<b>112,905</b>	<b>115,006</b>	<b>129,683</b>	<b>131,110</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-
4260 Office Expense	0	25	25	25
4261 Postage	0	0	25	25
4303 Road Maintenance and Construction	72,167	54,272	124,518	125,945
4335 El Dorado County (EDC) Dept or Agency	5,056	6,349	5,100	5,100
4400 Publication and Legal Notices	23	19	15	15
<b>Services and Supplies</b>	<b>77,246</b>	<b>60,665</b>	<b>129,683</b>	<b>131,110</b>
<b>Total Financing Uses</b>	<b>77,246</b>	<b>60,665</b>	<b>129,683</b>	<b>131,110</b>

**County Service Area #3**

Fund# 153 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency	Means of Financing Voter Approved Debt			
Secured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	947,434	1,154,810	1,207,734	679,899
0002 From Reserves	6,012	494,329	0	328,182
<b>Reserves and Carryover Fund Balances</b>	<b>953,446</b>	<b>1,649,139</b>	<b>1,207,734</b>	<b>1,008,081</b>
0100 Property Taxes - Current Secured	141,037	148,813	149,000	149,000
0110 Property Taxes - Current Unsecured	3,704	3,747	124,745	3,445
0120 Property Taxes - Prior Secured	-41	-164	25	25
0130 Property Taxes - Prior Unsecured	402	529	200	200
0140 Supplemental Property Taxes - Current	2,446	2,588	500	500
0150 Supplemental Property Taxes - Prior	212	637	100	100
0174 Timber Yield Tax	2,332	2,277	2,000	2,000
0175 Direct Assessment	1,103,806	722,373	659,434	720,735
<b>Taxes</b>	<b>1,253,898</b>	<b>880,800</b>	<b>936,004</b>	<b>876,005</b>
0360 Penalties and Costs On Delinquent Taxes	3,964	4,542	800	2,800
<b>Fines, Forfeitures and Penalties</b>	<b>3,964</b>	<b>4,542</b>	<b>800</b>	<b>2,800</b>
0400 Interest	88,270	74,280	47,320	50,000
<b>Use of Money and Property</b>	<b>88,270</b>	<b>74,280</b>	<b>47,320</b>	<b>50,000</b>
0820 State - Homeowners' Property Tax Relief	3,418	3,506	2,000	2,000
<b>Inter Govt - State</b>	<b>3,418</b>	<b>3,506</b>	<b>2,000</b>	<b>2,000</b>
1090 Federal - In-lieu Taxes	0	0	500	500
<b>Inter Govt - Federal</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
1310 Special Assessments	0	360,138	520,333	524,630
1686 Ambulance Services	692,462	703,517	690,000	703,000
1740 Charges For Services	31,556	29,700	27,500	27,500
<b>Charges for Services</b>	<b>724,018</b>	<b>1,093,355</b>	<b>1,237,833</b>	<b>1,255,130</b>
1940 Miscellaneous Revenue	3,946	4,927	3,850	3,850
<b>Miscellaneous Revenues</b>	<b>3,946</b>	<b>4,927</b>	<b>3,850</b>	<b>3,850</b>
2000 Sale of Fixed Assets	0	0	7,000	7,000
2020 Operating Transfers In	50,308	39,000	0	0
<b>Other Financing Sources</b>	<b>50,308</b>	<b>39,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Total Financing Sources</b>	<b>3,081,268</b>	<b>3,749,549</b>	<b>3,443,041</b>	<b>3,205,366</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
3000 Permanent Employees / Elected Officials	164,945	140,966	170,771	182,052
3001 Temporary Employees	257	7,047	0	0
3002 Overtime	3,496	3,174	5,000	5,000
3003 Standby Pay	305	122	750	750
3004 Other Compensation	5,646	4,214	0	0
3020 Employer Share - Employee Retirement	18,566	9,780	11,095	11,589
3022 Employer Share - Medi Care	1,493	1,185	1,618	1,687
3040 Employer Share - Health Insurance	19,844	15,932	21,825	22,004
3042 Employer Share - Long Term Disab Insurance	721	1,021	795	819
3060 Employer Share - Workers' Compensation	5,503	4,110	5,149	5,149
3080 Flexible Benefits	1,239	1,142	615	615

**County Service Area #3**

Fund# 153

**Assessed Valuation and Debt Service Tax Rate Summary**

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

**Summary of Estimated Additional Financing Sources**  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
<b>Salaries and Employee Benefits</b>	<b>222,015</b>	<b>188,693</b>	<b>217,618</b>	<b>229,665</b>
4000 Agriculture	1,579	1,695	3,000	3,000
4020 Clothing and Personal Supplies	3,405	2,826	4,200	4,200
4040 Telephone Company Vendor Payments	839	280	2,025	2,025
4041 Cnty Pass thru Telephone Chrges to Depts	57,815	59,109	59,890	61,677
4042 Radio Vendor Payments	0	27	3,000	3,000
4080 Household Expense	28	282	300	300
4082 Household Expense - Other	106	108	0	0
4085 Household Expense - Refuse Disposal	0	0	270	270
4100 Insurance - Premium	4,335	3,836	1,877	1,877
4102 Insurance - County Service Areas (CSA)	-11,473	0	0	0
4140 Maintenance - Equipment	2,635	2,249	1,000	1,000
4162 Maintenance Vehicles - Supplies	980	1,974	3,500	3,500
4164 Maintenance Vehicles - Tires and Tubes	205	403	1,000	1,000
4180 Maintenance - Building and Improvements	691	897	2,000	2,000
4200 Medical, Dental and Laboratory Supplies	12,153	20,095	20,500	28,500
4220 Memberships	2,378	2,487	3,000	3,000
4260 Office Expense	658	311	1,150	1,150
4261 Postage	91	612	1,250	1,250
4262 Software	0	422	500	500
4263 Subscription / Newspaper / Journals	0	39	40	40
4300 Professional and Specialized Services	901,098	917,792	1,085,886	1,224,357
4322 Medical and Sobriety Examinations	0	274	0	0
4335 El Dorado County (EDC) Dept or Agency	76,712	94,987	92,470	37,159
4337 Other Governmental Agencies	214,980	213,811	213,568	227,316
4400 Publication and Legal Notices	89	244	410	410
4420 Rents and Leases - Equipment	180,793	43,511	0	0
4440 Rents and Leases- Building/Improvements	0	300	0	0
4460 Small Tools and Instruments	0	70	250	250
4461 Minor Equipment	1,089	1,179	1,450	2,950
4462 Computer Equipment	0	1,449	0	0
4500 Special Departmental Expense	11,608	331	10,796	12,796
4501 Special Projects	0	0	5,000	0
4503 Staff Development	894	617	1,000	1,000
4529 Software License	0	0	0	15,000
4600 Transportation and Travel	666	1,086	1,500	1,500
4602 Employee - Private Auto Mileage	0	0	250	250
4605 Vehicle - Rent Or Lease	63	0	0	0
4606 Fuel Purchases	3,569	3,399	4,000	4,000
4620 Utilities	4,224	4,136	5,200	5,200
<b>Services and Supplies</b>	<b>1,472,210</b>	<b>1,380,838</b>	<b>1,530,282</b>	<b>1,650,477</b>
5060 Retirement of Other Long Term Debt	110,208	25,802	170,964	150,557
5100 Interest On Other Long Term Debt	0	11,314	47,099	41,420
5300 Interfund Expenditures	158,289	117,460	75,142	126,003
5301 Telephone Equipment and Support	0	227	550	550
5303 Purchasing and Courier Service	0	150	73	73
5304 Mail Service	0	37	131	131
5305 Stores Support	0	41	148	148



**County Service Area #3**

Fund# 153 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
5306 Central Duplicating	0	16	750	750
5308 Internal Data Processing - (IS)	0	1,732	3,685	3,685
<b>Other Charges</b>	<b>268,497</b>	<b>156,779</b>	<b>298,542</b>	<b>323,317</b>
6040 Fixed Assets - Equipment	10,573	26,363	31,200	31,200
6043 Fixed Assets - Equipment Capital Leased	0	123,239	0	0
<b>Fixed Assets</b>	<b>10,573</b>	<b>149,602</b>	<b>31,200</b>	<b>31,200</b>
7000 Operating Transfers Out	10,305	124,694	0	52,313
<b>Other Financing Uses</b>	<b>10,305</b>	<b>124,694</b>	<b>0</b>	<b>52,313</b>
7220 Telephone Equipment and Support	635	420	0	0
7222 Purchasing and Courier Services	393	450	500	500
7223 Mail Service	64	111	0	0
7224 Stores Support	52	122	0	0
7225 Central Duplicating	16	200	300	0
7227 Internal Data Processing - (IS)	5,562	2,424	1,252	1,252
<b>Intrafund Transfers - Only General Fund</b>	<b>6,722</b>	<b>3,727</b>	<b>2,052</b>	<b>1,752</b>
7300 Appropriation For Contingencies	0	0	5,160	390,856
<b>Appropriation For Contingencies</b>	<b>0</b>	<b>0</b>	<b>5,160</b>	<b>390,856</b>
7340 Reserve - Designations	0	494,329	1,358,187	525,786
<b>Reserves - Budgetary Only</b>	<b>0</b>	<b>494,329</b>	<b>1,358,187</b>	<b>525,786</b>
<b>Total Financing Uses</b>	<b>1,990,322</b>	<b>2,498,662</b>	<b>3,443,041</b>	<b>3,205,366</b>

**County Service Area #5**

Fund# 155

**Assessed Valuation and Debt Service Tax Rate Summary**

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	186,908	205,952	227,000	228,799
<b>Reserves and Carryover Fund Balances</b>	<b>186,908</b>	<b>205,952</b>	<b>227,000</b>	<b>228,799</b>
0100 Property Taxes - Current Secured	13,421	14,435	14,440	16,430
0110 Property Taxes - Current Unsecured	310	343	0	0
0120 Property Taxes - Prior Secured	-4	-11	0	0
0130 Property Taxes - Prior Unsecured	15	9	0	0
0140 Supplemental Property Taxes - Current	238	252	0	0
0150 Supplemental Property Taxes - Prior	20	63	0	0
<b>Taxes</b>	<b>14,000</b>	<b>15,091</b>	<b>14,440</b>	<b>16,430</b>
0400 Interest	11,743	10,447	10,000	10,000
<b>Use of Money and Property</b>	<b>11,743</b>	<b>10,447</b>	<b>10,000</b>	<b>10,000</b>
0820 State - Homeowners' Property Tax Relief	326	334	0	0
<b>Inter Govt - State</b>	<b>326</b>	<b>334</b>	<b>0</b>	<b>0</b>
<b>Total Financing Sources</b>	<b>212,977</b>	<b>231,824</b>	<b>251,440</b>	<b>255,229</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
4102 Insurance - County Service Areas (CSA)	-387	0	0	0
4190 Maintenance - Drainage	1,904	1,982	250,440	254,229
4335 El Dorado County (EDC) Dept or Agency	5,508	1,085	1,000	1,000
<b>Services and Supplies</b>	<b>7,025</b>	<b>3,067</b>	<b>251,440</b>	<b>255,229</b>
<b>Total Financing Uses</b>	<b>7,025</b>	<b>3,067</b>	<b>251,440</b>	<b>255,229</b>

**County Service Area #7**

**Fund# 157 Assessed Valuation and Debt Service Tax Rate Summary**

	Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
	Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	242,659	1,168,709	969,562	837,218
0002 From Reserves	0	760,229	760,229	560,229
<b>Reserves and Carryover Fund Balances</b>	<b>242,659</b>	<b>1,928,938</b>	<b>1,729,791</b>	<b>1,397,447</b>
0100 Property Taxes - Current Secured	1,009,403	1,076,946	1,086,046	1,086,046
0110 Property Taxes - Current Unsecured	24,166	26,582	26,000	26,000
0120 Property Taxes - Prior Secured	-400	-785	0	0
0130 Property Taxes - Prior Unsecured	1,332	-11,677	0	0
0140 Supplemental Property Taxes - Current	17,951	18,353	9,500	29,440
0150 Supplemental Property Taxes - Prior	1,552	4,681	0	0
0175 Direct Assessment	1,255,265	1,238,017	1,255,265	1,238,505
<b>Taxes</b>	<b>2,309,269</b>	<b>2,352,117</b>	<b>2,376,811</b>	<b>2,379,991</b>
0360 Penalties and Costs On Delinquent Taxes	4,364	4,302	2,500	4,300
<b>Fines, Forfeitures and Penalties</b>	<b>4,364</b>	<b>4,302</b>	<b>2,500</b>	<b>4,300</b>
0400 Interest	34,034	61,185	34,000	61,000
<b>Use of Money and Property</b>	<b>34,034</b>	<b>61,185</b>	<b>34,000</b>	<b>61,000</b>
0820 State - Homeowners' Property Tax Relief	24,158	24,740	14,000	14,000
<b>Inter Govt - State</b>	<b>24,158</b>	<b>24,740</b>	<b>14,000</b>	<b>14,000</b>
1684 Care In Juvenile Hall	0	1,618	0	0
1686 Ambulance Services	2,450,582	2,572,940	2,500,000	2,570,000
<b>Charges for Services</b>	<b>2,450,582</b>	<b>2,574,558</b>	<b>2,500,000</b>	<b>2,570,000</b>
1940 Miscellaneous Revenue	2,903	3,397	2,900	2,900
<b>Miscellaneous Revenues</b>	<b>2,903</b>	<b>3,397</b>	<b>2,900</b>	<b>2,900</b>
2100 Residual Equity Transfers In	710,209	0	0	0
<b>Residual Equity Transfers</b>	<b>710,209</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Financing Sources</b>	<b>5,778,178</b>	<b>6,949,237</b>	<b>6,660,002</b>	<b>6,429,638</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-
3000 Permanent Employees / Elected Officials	108,777	132,379	143,661	143,570
3001 Temporary Employees	19,120	300	0	0
3020 Employer Share - Employee Retirement	11,006	6,314	8,300	8,620
3021 Employer Share - O.a.s.d.i.	0	19	0	0
3022 Employer Share - Medi Care	1,178	1,195	1,274	1,322
3040 Employer Share - Health Insurance	18,466	21,422	19,079	18,515
3042 Employer Share - Long Term Disab Insurance	385	749	689	684
3060 Employer Share - Workers' Compensation	4,507	4,541	3,765	3,765
3080 Flexible Benefits	2,680	2,178	4,250	4,250
<b>Salaries and Employee Benefits</b>	<b>166,119</b>	<b>169,097</b>	<b>181,018</b>	<b>180,726</b>
4040 Telephone Company Vendor Payments	21	0	1,620	1,620
4041 Cnty Pass thru Telephone Chrges to Depts	4,060	7,732	9,058	9,058
4042 Radio Vendor Payments	0	550	300	300
4100 Insurance - Premium	4,263	4,350	2,284	8,284
4140 Maintenance - Equipment	3,410	3,316	3,000	3,000
4141 Maintenance - Office Equipment	293	0	0	0

**County Service Area #7**

Fund# 157 Assessed Valuation and Debt Service Tax Rate Summary

	Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
	Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
4160 Maintenance Vehicles - Service Contract	0	660	0	0
4162 Maintenance Vehicles - Supplies	0	6,983	0	0
4180 Maintenance - Building and Improvements	0	1,319	300	300
4200 Medical, Dental and Laboratory Supplies	100,152	0	0	0
4220 Memberships	150	402	1,200	1,200
4260 Office Expense	5,807	4,407	5,300	5,300
4261 Postage	6,185	5,475	6,200	6,200
4262 Software	0	638	16,000	4,000
4263 Subscription / Newspaper / Journals	145	209	600	600
4300 Professional and Specialized Services	3,782,884	4,282,296	4,457,804	4,561,154
4315 Contract Legal Attorney	0	-1,438	0	0
4335 El Dorado County (EDC) Dept or Agency	74,342	188,790	32,200	32,200
4337 Other Governmental Agencies	0	0	218,835	21,250
4400 Publication and Legal Notices	9	0	100	100
4420 Rents and Leases - Equipment	71,212	59,404	70,898	70,898
4440 Rents and Leases- Building/Improvements	12,342	10,605	12,500	12,500
4460 Small Tools and Instruments	0	0	3,000	4,000
4461 Minor Equipment	5,253	1,646	0	540
4462 Computer Equipment	2,705	0	2,000	2,000
4500 Special Departmental Expense	11,206	2,615	500	500
4503 Staff Development	4,604	1,000	3,600	3,600
4528 Release of Funds - Special District	11,240	0	0	0
4529 Software License	11,773	0	0	14,500
4600 Transportation and Travel	1,959	2,294	5,600	5,600
4602 Employee - Private Auto Mileage	246	217	500	500
4605 Vehicle - Rent Or Lease	0	2,124	200	200
4620 Utilities	2,047	1,983	2,500	2,600
<b>Services and Supplies</b>	<b>4,116,308</b>	<b>4,587,577</b>	<b>4,856,099</b>	<b>4,772,004</b>
5060 Retirement of Other Long Term Debt	0	0	9,500	9,500
5100 Interest On Other Long Term Debt	8,683	17,393	3,000	3,000
5300 Interfund Expenditures	217,018	240,305	300,566	286,592
5301 Telephone Equipment and Support	0	673	0	0
5302 Radio Equipment and Support	0	4,648	0	0
5303 Purchasing and Courier Service	0	509	0	0
5304 Mail Service	0	476	0	0
5305 Stores Support	0	102	0	0
5307 Lease Administration Fee - (GS)	0	245	0	0
5308 Internal Data Processing - (IS)	0	2,671	0	0
<b>Other Charges</b>	<b>225,701</b>	<b>267,022</b>	<b>313,066</b>	<b>299,092</b>
6040 Fixed Assets - Equipment	166,246	237,123	348,550	381,000
6042 Fixed Assets - Computer Sys Equipment	7,000	0	0	3,000
<b>Fixed Assets</b>	<b>173,246</b>	<b>237,123</b>	<b>348,550</b>	<b>384,000</b>
7200 Intrafund Transfers	0	-237,983	-273,544	-278,970
7220 Telephone Equipment and Support	2,636	957	3,134	3,134
7221 Radio Equipment and Support	8,445	8,791	13,612	14,212
7222 Purchasing and Courier Services	1,374	1,528	1,700	1,700
7223 Mail Service	1,777	1,428	1,876	1,876

**County Service Area #7**

Fund# 157 **Assessed Valuation and Debt Service Tax Rate Summary**

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

**Summary of Estimated Additional Financing Sources**  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
7224 Stores Support	364	307	600	600
7225 Central Duplicating	77	0	200	1,400
7226 Lease Administration Fee - (GS)	405	735	589	614
7227 Internal Data Processing - (IS)	2,000	3,740	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>17,078</b>	<b>-220,497</b>	<b>-251,833</b>	<b>-255,434</b>
7300 Appropriation For Contingencies	0	0	0	837,218
<b>Appropriation For Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>837,218</b>
7301 To Reserve	0	760,229	1,213,102	212,032
<b>Reserves - Budgetary Only</b>	<b>0</b>	<b>760,229</b>	<b>1,213,102</b>	<b>212,032</b>
<b>Total Financing Uses</b>	<b>4,698,452</b>	<b>5,800,551</b>	<b>6,660,002</b>	<b>6,429,638</b>

**County Service Area #9**

Fund# 159 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency	Means of Financing Voter Approved Debt				
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	1,486,507	1,398,742	1,105,962	1,293,301
<b>Reserves and Carryover Fund Balances</b>	<b>1,486,507</b>	<b>1,398,742</b>	<b>1,105,962</b>	<b>1,293,301</b>
0100 Property Taxes - Current Secured	20,766	21,445	22,362	22,722
0110 Property Taxes - Current Unsecured	518	532	0	0
0120 Property Taxes - Prior Secured	-7	-16	0	0
0130 Property Taxes - Prior Unsecured	30	83	0	0
0140 Supplemental Property Taxes - Current	376	370	0	0
0150 Supplemental Property Taxes - Prior	33	98	0	0
0175 Direct Assessment	480,637	358,790	17,476	157,395
<b>Taxes</b>	<b>502,353</b>	<b>381,302</b>	<b>39,838</b>	<b>180,117</b>
0360 Penalties and Costs On Delinquent Taxes	2,062	2,160	0	0
<b>Fines, Forfeitures and Penalties</b>	<b>2,062</b>	<b>2,160</b>	<b>0</b>	<b>0</b>
0400 Interest	94,608	63,745	8,000	8,000
<b>Use of Money and Property</b>	<b>94,608</b>	<b>63,745</b>	<b>8,000</b>	<b>8,000</b>
0780 State - Disaster Relief	5,134	-902	0	0
0820 State - Homeowners' Property Tax Relief	504	498	0	0
<b>Inter Govt - State</b>	<b>5,638</b>	<b>-404</b>	<b>0</b>	<b>0</b>
1060 Federal - Emerg Mngt Agency (FEMA)	9,390	2,122	0	0
<b>Inter Govt - Federal</b>	<b>9,390</b>	<b>2,122</b>	<b>0</b>	<b>0</b>
1310 Special Assessments	0	172,672	490,971	409,989
1470 Traffic Impact Mitigation (TIM)	0	0	0	0
1740 Charges For Services	0	10,300	0	1,000
1762 Special Districts	403	0	0	0
1800 Interfund Revenue	2,895	0	0	0
<b>Charges for Services</b>	<b>3,298</b>	<b>182,972</b>	<b>490,971</b>	<b>410,989</b>
1920 Other Sales	7,348	4,200	1,500	1,500
1940 Miscellaneous Revenue	4,697	400	0	0
<b>Miscellaneous Revenues</b>	<b>12,045</b>	<b>4,600</b>	<b>1,500</b>	<b>1,500</b>
2020 Operating Transfers In	8,000	8,000	0	8,000
<b>Other Financing Sources</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>
2100 Residual Equity Transfers In	14,135	0	0	0
<b>Residual Equity Transfers</b>	<b>14,135</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Financing Sources</b>	<b>2,138,036</b>	<b>2,043,239</b>	<b>1,646,271</b>	<b>1,901,907</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
4102 Insurance - County Service Areas (CSA)	5,414	5,522	0	6,742
4141 Maintenance - Office Equipment	45	0	0	0
4184 Maintenance - Cemetery	1,090	2,963	99,439	75,575
4190 Maintenance - Drainage	30,649	79,015	508,587	548,614
4220 Memberships	30	0	0	0
4260 Office Expense	281	668	850	1,415
4261 Postage	251	330	739	1,289
4300 Professional and Specialized Services	950	60	0	0

**County Service Area #9**

Fund# 159

**Assessed Valuation and Debt Service Tax Rate Summary**

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

**Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)**

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
4303 Road Maintenance and Construction	298,942	245,608	716,853	790,949
4335 El Dorado County (EDC) Dept or Agency	84,544	95,236	73,700	104,327
4400 Publication and Legal Notices	401	314	375	440
4420 Rents and Leases - Equipment	55	20	175	245
4440 Rents and Leases- Building/Improvements	0	1,515	1,080	1,368
4500 Special Departmental Expense	517	237	310	210
4620 Utilities	22,547	28,025	244,163	245,733
4621 Utilities - Nutritional Sites	0	-13	0	0
<b>Services and Supplies</b>	<b>445,716</b>	<b>459,500</b>	<b>1,646,271</b>	<b>1,776,907</b>
5300 Interfund Expenditures	2,895	0	0	0
5306 Central Duplicating	0	104	0	0
<b>Other Charges</b>	<b>2,895</b>	<b>104</b>	<b>0</b>	<b>0</b>
6020 Fixed Assets - Building and Improvement	462	0	0	0
<b>Fixed Assets</b>	<b>462</b>	<b>0</b>	<b>0</b>	<b>0</b>
7000 Operating Transfers Out	244,947	95,000	0	125,000
<b>Other Financing Uses</b>	<b>244,947</b>	<b>95,000</b>	<b>0</b>	<b>125,000</b>
7100 Residual Equity Transfers Out	2,234	0	0	0
<b>Residual Equity Transfers</b>	<b>2,234</b>	<b>0</b>	<b>0</b>	<b>0</b>
7225 Central Duplicating	43	0	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Financing Uses</b>	<b>696,297</b>	<b>554,604</b>	<b>1,646,271</b>	<b>1,901,907</b>

**County Service Area #10**

Fund# 160 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency	Means of Financing Voter Approved Debt				
Secured	Secured	Unsecured	Secured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	1,553,974	1,392,180	54,933	290,928
0002 From Reserves	252,422	0	0	0
<b>Reserves and Carryover Fund Balances</b>	<b>1,806,396</b>	<b>1,392,180</b>	<b>54,933</b>	<b>290,928</b>
0100 Property Taxes - Current Secured	-68	-11	0	0
0110 Property Taxes - Current Unsecured	666	613	0	0
0120 Property Taxes - Prior Secured	0	-39	0	0
0130 Property Taxes - Prior Unsecured	203	371	0	0
0175 Direct Assessment	2,611,884	607,451	865,000	0
<b>Taxes</b>	<b>2,612,685</b>	<b>608,385</b>	<b>865,000</b>	<b>0</b>
0251 Franchise - Garbage	297,491	277,298	158,692	0
<b>Licenses, Permits and Franchises</b>	<b>297,491</b>	<b>277,298</b>	<b>158,692</b>	<b>0</b>
0360 Penalties and Costs On Delinquent Taxes	10,212	9,857	1,000	1,000
<b>Fines, Forfeitures and Penalties</b>	<b>10,212</b>	<b>9,857</b>	<b>1,000</b>	<b>1,000</b>
0400 Interest	297,829	160,612	65,000	65,000
0420 Rent - Land and Buildings	4,380	2,494	0	0
0422 Rent - Miscellaneous	0	0	99,132	99,132
<b>Use of Money and Property</b>	<b>302,209</b>	<b>163,106</b>	<b>164,132</b>	<b>164,132</b>
0880 State - Other	89,721	226,359	374,096	384,096
<b>Inter Govt - State</b>	<b>89,721</b>	<b>226,359</b>	<b>374,096</b>	<b>384,096</b>
1050 Federal - Construction	0	893	0	0
<b>Inter Govt - Federal</b>	<b>0</b>	<b>893</b>	<b>0</b>	<b>0</b>
1200 Other - Governmental Agencies	68,796	55,428	0	0
<b>Other Govt Agencies</b>	<b>68,796</b>	<b>55,428</b>	<b>0</b>	<b>0</b>
1310 Special Assessments	0	2,064,552	1,664,070	2,588,198
1401 Planning and Engineering Fees	121,424	151,003	135,000	135,000
1407 Residential Parcel Map	0	746	0	0
1660 Garbage Billing Surcharge	0	206,623	175,000	175,000
1664 Solid Waste Developer Fee	302,957	74,856	0	0
1700 Library Services	138,344	145,390	0	0
1740 Charges For Services	-5,169	0	0	0
<b>Charges for Services</b>	<b>557,556</b>	<b>2,643,170</b>	<b>1,974,070</b>	<b>2,898,198</b>
1940 Miscellaneous Revenue	11,156	25,663	0	0
1943 Miscellaneous Donation	10,681	2,367	0	0
<b>Miscellaneous Revenues</b>	<b>21,837</b>	<b>28,030</b>	<b>0</b>	<b>0</b>
<b>Total Financing Sources</b>	<b>5,766,903</b>	<b>5,404,706</b>	<b>3,591,923</b>	<b>3,738,354</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-
3000 Permanent Employees / Elected Officials	726,233	338,528	526,995	601,230
3001 Temporary Employees	62,793	23,591	42,000	42,000
3002 Overtime	15,108	16,875	20,550	20,550
3003 Standby Pay	4,379	3,706	2,400	2,400
3004 Other Compensation	5,362	996	0	0
3020 Employer Share - Employee Retirement	75,896	20,476	33,066	34,047



**County Service Area #10**

Fund# 160 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency		Means of Financing Voter Approved Debt		
Secured      Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
3022 Employer Share - Medi Care	8,577	4,290	5,700	5,879
3040 Employer Share - Health Insurance	110,511	27,233	41,593	43,734
3042 Employer Share - Long Term Disab Insurance	3,375	2,234	2,528	2,594
3060 Employer Share - Workers' Compensation	5,126	5,767	12,167	12,167
3080 Flexible Benefits	2,976	7,251	14,799	14,799
<b>Salaries and Employee Benefits</b>	<b>1,020,336</b>	<b>450,947</b>	<b>701,798</b>	<b>779,400</b>
4020 Clothing and Personal Supplies	234	86	840	840
4040 Telephone Company Vendor Payments	2,771	2,376	2,450	2,450
4041 Cnty Pass thru Telephone Chrges to Depts	2,414	3,303	3,225	3,225
4042 Radio Vendor Payments	0	0	500	500
4080 Household Expense	651	1,460	0	0
4082 Household Expense - Other	17,191	383	0	0
4085 Household Expense - Refuse Disposal	0	1,844	10,000	10,000
4100 Insurance - Premium	5,079	3,198	4,436	4,436
4140 Maintenance - Equipment	2,201	2,067	1,400	1,400
4161 Maintenance Vehicles - Parts/Direct Chrg	0	569	0	0
4162 Maintenance Vehicles - Supplies	105	207	120	120
4164 Maintenance Vehicles - Tires and Tubes	0	158	0	0
4180 Maintenance - Building and Improvements	457,276	355,776	137,191	137,191
4183 Maintenance - Grounds	2,794	0	125,000	125,000
4200 Medical, Dental and Laboratory Supplies	5,902	2,914	0	0
4220 Memberships	2,763	2,442	4,690	4,690
4260 Office Expense	2,067	3,409	0	0
4261 Postage	740	5,253	6,250	6,250
4262 Software	804	3,618	500	500
4263 Subscription / Newspaper / Journals	614	68	1,945	1,945
4264 Books / Manuals	0	125	0	0
4300 Professional and Specialized Services	1,056,120	866,231	361,100	359,969
4301 Engineer Design and Architectural Serv	0	0	50,000	50,000
4302 Construction and Engineering Contracts	0	0	100,000	100,000
4322 Medical and Sobriety Examinations	0	403	2,250	2,250
4335 El Dorado County (EDC) Dept or Agency	197,737	169,649	70,205	67,183
4337 Other Governmental Agencies	51,387	47,271	24,685	26,160
4400 Publication and Legal Notices	3,333	4,810	7,000	7,000
4420 Rents and Leases - Equipment	2,174	3,111	0	0
4440 Rents and Leases- Building/Improvements	13,207	600	12,857	12,857
4460 Small Tools and Instruments	2,223	2,709	9,500	9,500
4461 Minor Equipment	8,885	12,967	5,500	5,500
4462 Computer Equipment	100	1,587	0	0
4464 Law Enforcement Equipment	0	138	0	0
4465 Vehicle Equipment	0	238	0	0
4500 Special Departmental Expense	126,673	52,350	160,495	175,053
4501 Special Projects	0	25	0	0
4502 Educational Materials	0	27,508	66,033	66,033
4503 Staff Development	439	1,534	3,065	3,065
4506 Film Development/Photography Supplies	0	20	0	0
4516 Library - Circulating Library Books	186,597	-186	0	0
4517 Library - Adult / Audio Visual	11,929	0	0	0

**County Service Area #10**

Fund# 160 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
4518 Library - Subscriptions	34,290	0	0	0
4519 Library - Microfilm Purchase	500	0	0	0
4571 Signs	1,704	113	500	500
4600 Transportation and Travel	5,005	2,563	12,350	12,350
4602 Employee - Private Auto Mileage	2,603	2,477	4,785	4,785
4605 Vehicle - Rent Or Lease	22,013	22,819	21,859	21,859
4606 Fuel Purchases	5,007	4,260	4,108	4,108
4620 Utilities	134,218	122,363	147,988	147,988
<b>Services and Supplies</b>	<b>2,369,750</b>	<b>1,734,816</b>	<b>1,362,827</b>	<b>1,374,707</b>
5060 Retirement of Other Long Term Debt	338,996	183,246	198,108	198,108
5061 Lease Payment - Bond Authority	0	11,779	0	0
5100 Interest On Other Long Term Debt	101,962	37,234	22,371	22,371
5140 Judgments and Damages	0	95,000	0	0
5180 Taxes and Assessments	2,474	342	0	0
5300 Interfund Expenditures	0	75,127	0	23,469
5301 Telephone Equipment and Support	0	813	2,153	2,153
5303 Purchasing and Courier Service	0	101	376	376
5304 Mail Service	0	177	1,042	1,042
5305 Stores Support	0	81	788	788
5306 Central Duplicating	0	110	1,400	1,400
5308 Internal Data Processing - (IS)	0	3,584	11,214	11,214
5310 County Counsel	0	0	42,000	42,000
<b>Other Charges</b>	<b>443,432</b>	<b>407,594</b>	<b>279,452</b>	<b>302,921</b>
6000 Fixed Assets - Land	0	0	131,655	131,655
6020 Fixed Assets - Building and Improvement	0	1,022	0	4,500
6023 Fixed Assets - Construction	301,379	516,935	0	0
6040 Fixed Assets - Equipment	28,584	93,918	101,220	101,220
6042 Fixed Assets - Computer Sys Equipment	0	0	1,500	1,500
<b>Fixed Assets</b>	<b>329,963</b>	<b>611,875</b>	<b>234,375</b>	<b>238,875</b>
7000 Operating Transfers Out	0	979,548	1,007,471	1,036,451
<b>Other Financing Uses</b>	<b>0</b>	<b>979,548</b>	<b>1,007,471</b>	<b>1,036,451</b>
7220 Telephone Equipment and Support	1,095	1,205	0	0
7221 Radio Equipment and Support	460	0	0	0
7222 Purchasing and Courier Services	2,670	302	0	0
7223 Mail Service	816	531	0	0
7224 Stores Support	399	244	0	0
7225 Central Duplicating	277	29	0	0
7226 Lease Administration Fee - (GS)	385	0	0	0
7227 Internal Data Processing - (IS)	14,830	5,018	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>20,932</b>	<b>7,329</b>	<b>0</b>	<b>0</b>
7300 Appropriation For Contingencies	0	0	6,000	6,000
<b>Appropriation For Contingencies</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
7301 To Reserve	31,680	0	0	0
<b>Reserves - Budgetary Only</b>	<b>31,680</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Financing Uses</b>	<b>4,216,093</b>	<b>4,192,109</b>	<b>3,591,923</b>	<b>3,738,354</b>

**Air Pollution Control District**

Fund# 161 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	184,139	291,718	72,015	180,675
<b>Reserves and Carryover Fund Balances</b>	<b>184,139</b>	<b>291,718</b>	<b>72,015</b>	<b>180,675</b>
0220 Construction Permits	4,700	5,790	7,500	7,500
0260 Other License and Permits	20,218	22,530	55,081	55,081
0271 Hot Spots	14,103	3,185	10,238	10,238
0273 Air Pollution Control Title V Permits	13,175	13,815	11,623	11,623
<b>Licenses, Permits and Franchises</b>	<b>52,196</b>	<b>45,320</b>	<b>84,442</b>	<b>84,442</b>
0340 Air Quality Penalty	23,014	13,820	10,000	10,000
<b>Fines, Forfeitures and Penalties</b>	<b>23,014</b>	<b>13,820</b>	<b>10,000</b>	<b>10,000</b>
0400 Interest	28,579	25,071	24,000	24,000
<b>Use of Money and Property</b>	<b>28,579</b>	<b>25,071</b>	<b>24,000</b>	<b>24,000</b>
0541 State - Air Quality Surcharge	594,990	569,880	550,000	550,000
0880 State - Other	0	0	70,000	70,000
<b>Inter Govt - State</b>	<b>594,990</b>	<b>569,880</b>	<b>620,000</b>	<b>620,000</b>
1200 Other - Governmental Agencies	70,036	69,859	0	0
<b>Other Govt Agencies</b>	<b>70,036</b>	<b>69,859</b>	<b>0</b>	<b>0</b>
1740 Charges For Services	0	1,000	3,000	16,750
1800 Interfund Revenue	0	0	27,462	27,462
<b>Charges for Services</b>	<b>0</b>	<b>1,000</b>	<b>30,462</b>	<b>44,212</b>
1940 Miscellaneous Revenue	3,560	1,155	1,465	1,465
<b>Miscellaneous Revenues</b>	<b>3,560</b>	<b>1,155</b>	<b>1,465</b>	<b>1,465</b>
<b>Total Financing Sources</b>	<b>956,514</b>	<b>1,017,823</b>	<b>842,384</b>	<b>964,794</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
3000 Permanent Employees / Elected Officials	243,510	260,993	347,402	372,489
3001 Temporary Employees	6,263	13,250	0	0
3002 Overtime	1,473	1,247	1,000	1,000
3020 Employer Share - Employee Retirement	25,689	14,421	19,221	19,866
3022 Employer Share - Medi Care	3,335	3,670	4,809	4,970
3040 Employer Share - Health Insurance	22,892	22,103	39,940	40,548
3042 Employer Share - Long Term Disab Insurance	1,306	1,889	1,670	1,720
3060 Employer Share - Workers' Compensation	4,828	5,660	9,068	9,069
3080 Flexible Benefits	4,300	3,510	4,174	4,174
<b>Salaries and Employee Benefits</b>	<b>313,596</b>	<b>326,743</b>	<b>427,284</b>	<b>453,836</b>
4020 Clothing and Personal Supplies	0	646	0	0
4040 Telephone Company Vendor Payments	1,104	1,084	1,500	1,500
4041 Cnty Pass thru Telephone Chrges to Depts	1,664	2,314	2,000	2,000
4100 Insurance - Premium	4,505	3,139	3,306	3,306
4140 Maintenance - Equipment	0	113	1,000	1,000
4180 Maintenance - Building and Improvements	14,865	14,866	13,943	13,943
4200 Medical, Dental and Laboratory Supplies	0	71	0	0
4220 Memberships	392	492	492	492
4260 Office Expense	1,471	1,240	1,000	1,000

**Air Pollution Control District**

Fund# 161 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
4261 Postage	1,397	1,193	1,500	1,500
4262 Software	2,543	2,573	0	0
4263 Subscription / Newspaper / Journals	998	662	1,000	1,000
4300 Professional and Specialized Services	265,047	262,658	275,000	341,871
4322 Medical and Sobriety Examinations	0	324	0	0
4324 Medical, Dental and Lab Services	0	236	0	0
4335 El Dorado County (EDC) Dept or Agency	40,898	12,507	58,224	72,742
4337 Other Governmental Agencies	8,728	13,992	7,488	7,488
4400 Publication and Legal Notices	808	1,043	1,500	1,500
4420 Rents and Leases - Equipment	859	1,883	0	0
4440 Rents and Leases- Building/Improvements	19,664	400	19,664	19,664
4460 Small Tools and Instruments	0	143	750	750
4461 Minor Equipment	1,460	847	600	600
4462 Computer Equipment	450	4,666	0	0
4500 Special Departmental Expense	0	7,587	1,000	1,000
4503 Staff Development	840	885	1,800	1,800
4600 Transportation and Travel	666	315	2,450	2,450
4602 Employee - Private Auto Mileage	158	460	300	300
4605 Vehicle - Rent Or Lease	3,936	5,123	5,775	5,775
4606 Fuel Purchases	594	815	774	774
<b>Services and Supplies</b>	<b>373,047</b>	<b>342,277</b>	<b>401,066</b>	<b>482,455</b>
5061 Lease Payment - Bond Authority	0	18,015	0	0
5300 Interfund Expenditures	0	12,655	0	14,469
5301 Telephone Equipment and Support	0	1,222	3,200	3,200
5303 Purchasing and Courier Service	0	99	279	279
5304 Mail Service	0	179	776	776
5305 Stores Support	0	90	587	587
5306 Central Duplicating	0	792	3,500	3,500
5308 Internal Data Processing - (IS)	0	1,851	3,692	3,692
5310 County Counsel	0	0	2,000	2,000
<b>Other Charges</b>	<b>0</b>	<b>34,903</b>	<b>14,034</b>	<b>28,503</b>
7220 Telephone Equipment and Support	3,058	1,595	0	0
7222 Purchasing and Courier Services	204	297	0	0
7223 Mail Service	792	538	0	0
7224 Stores Support	346	269	0	0
7225 Central Duplicating	1,699	526	0	0
7227 Internal Data Processing - (IS)	5,984	2,591	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>12,083</b>	<b>5,816</b>	<b>0</b>	<b>0</b>
<b>Total Financing Uses</b>	<b>698,726</b>	<b>709,739</b>	<b>842,384</b>	<b>964,794</b>

**County Water Agency**

Fund# 172 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency	Means of Financing Voter Approved Debt		
Secured	Secured	Unsecured	Secured	Total Tax Rate
Unsecured	Unsecured	Unsecured	Secured	

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	860,158	638,984	349,494	559,660
<b>Reserves and Carryover Fund Balances</b>	<b>860,158</b>	<b>638,984</b>	<b>349,494</b>	<b>559,660</b>
0100 Property Taxes - Current Secured	916,928	971,015	942,589	980,158
0110 Property Taxes - Current Unsecured	22,513	23,679	22,828	23,514
0120 Property Taxes - Prior Secured	-281	-729	-1,255	-867
0130 Property Taxes - Prior Unsecured	1,072	-5,454	826	920
0140 Supplemental Property Taxes - Current	16,543	17,021	14,783	15,860
0150 Supplemental Property Taxes - Prior	1,435	4,306	3,766	1,526
0174 Timber Yield Tax	3,159	3,085	3,778	3,255
<b>Taxes</b>	<b>961,369</b>	<b>1,012,923</b>	<b>987,315</b>	<b>1,024,366</b>
0400 Interest	101,991	34,744	30,000	30,000
<b>Use of Money and Property</b>	<b>101,991</b>	<b>34,744</b>	<b>30,000</b>	<b>30,000</b>
0820 State - Homeowners' Property Tax Relief	22,406	22,826	23,162	23,521
<b>Inter Govt - State</b>	<b>22,406</b>	<b>22,826</b>	<b>23,162</b>	<b>23,521</b>
1380 Legal Services	0	30,607	0	0
1742 Miscellaneous Copy Fees	17	46	25	25
1761 Water Agency Contract Services	29,947	45,874	140,625	156,875
<b>Charges for Services</b>	<b>29,964</b>	<b>76,527</b>	<b>140,650</b>	<b>156,900</b>
1940 Miscellaneous Revenue	133	140	100	100
1942 Miscellaneous Reimbursement	0	16,040	0	0
<b>Miscellaneous Revenues</b>	<b>133</b>	<b>16,180</b>	<b>100</b>	<b>100</b>
2000 Sale of Fixed Assets	500,000	500,000	500,000	500,000
2040 Long Term Debt Proceeds	0	183,721	175,000	175,000
<b>Other Financing Sources</b>	<b>500,000</b>	<b>683,721</b>	<b>675,000</b>	<b>675,000</b>
<b>Total Financing Sources</b>	<b>2,476,021</b>	<b>2,485,905</b>	<b>2,205,721</b>	<b>2,469,547</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
3000 Permanent Employees / Elected Officials	193,827	157,568	143,331	149,091
3002 Overtime	6,188	6,405	11,336	11,944
3020 Employer Share - Employee Retirement	17,822	5,190	5,390	5,606
3022 Employer Share - Medi Care	2,563	2,335	2,232	2,324
3040 Employer Share - Health Insurance	5,284	1,967	5,598	5,598
3042 Employer Share - Long Term Disab Insurance	893	1,195	739	769
3060 Employer Share - Workers' Compensation	5,533	4,474	6,079	6,079
3080 Flexible Benefits	9,540	8,896	8,500	8,500
<b>Salaries and Employee Benefits</b>	<b>241,650</b>	<b>188,030</b>	<b>183,205</b>	<b>189,911</b>
4040 Telephone Company Vendor Payments	579	313	900	900
4041 Cnty Pass thru Telephone Chrges to Depts	898	1,548	1,221	1,221
4080 Household Expense	3,001	2,983	2,891	2,891
4100 Insurance - Premium	4,345	3,857	2,795	2,795
4140 Maintenance - Equipment	558	0	750	750
4180 Maintenance - Building and Improvements	2,604	2,604	2,943	2,943
4220 Memberships	34,059	6,784	2,385	2,385

**County Water Agency**

Fund# 172 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value	Delinquency	Means of Financing Voter Approved Debt			
Secured	Secured	Unsecured	Secured	Unsecured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
4221 Memberships - Legislative Advocacy	38,440	50,650	18,050	18,050
4260 Office Expense	2,929	2,051	3,200	3,200
4261 Postage	16,337	649	8,200	15,700
4262 Software	1,234	0	3,500	3,500
4263 Subscription / Newspaper / Journals	1,231	1,057	1,593	1,593
4300 Professional and Specialized Services	437,031	301,052	890,750	1,037,750
4335 El Dorado County (EDC) Dept or Agency	199,778	152,229	5,000	5,000
4400 Publication and Legal Notices	574	0	3,011	3,261
4420 Rents and Leases - Equipment	5,139	5,032	6,160	6,160
4440 Rents and Leases- Building/Improvements	5,082	4,962	5,714	5,714
4461 Minor Equipment	447	1,881	762	762
4462 Computer Equipment	688	0	2,500	2,500
4500 Special Departmental Expense	160	0	2,750	2,750
4503 Staff Development	530	985	4,200	4,200
4600 Transportation and Travel	8,329	10,224	12,610	12,610
4602 Employee - Private Auto Mileage	2,946	2,011	2,471	2,471
4605 Vehicle - Rent Or Lease	45	0	500	500
4606 Fuel Purchases	0	0	250	250
4620 Utilities	4,920	4,920	4,615	4,615
<b>Services and Supplies</b>	<b>771,884</b>	<b>555,792</b>	<b>989,721</b>	<b>1,144,471</b>
5060 Retirement of Other Long Term Debt	404,940	380,944	356,948	356,948
5140 Judgments and Damages	0	0	75,000	80,000
5240 Contribution To Non-county Governmental	500	210,000	251,249	259,615
5300 Interfund Expenditures	0	0	128,872	138,352
5301 Telephone Equipment and Support	0	958	2,589	2,589
5303 Purchasing and Courier Service	0	28	73	73
5304 Mail Service	0	357	1,436	1,436
5305 Stores Support	0	82	148	148
5306 Central Duplicating	0	153	5,500	5,500
5308 Internal Data Processing - (IS)	0	6,512	3,750	3,750
5310 County Counsel	0	0	125,000	125,000
5312 Internet Connect Charges - (IS)	0	113	450	450
<b>Other Charges</b>	<b>405,440</b>	<b>599,147</b>	<b>951,015</b>	<b>973,861</b>
6040 Fixed Assets - Equipment	0	0	1,750	1,750
6042 Fixed Assets - Computer Sys Equipment	2,981	0	5,000	5,000
<b>Fixed Assets</b>	<b>2,981</b>	<b>0</b>	<b>6,750</b>	<b>6,750</b>
7000 Operating Transfers Out	200,000	1,143,000	0	0
<b>Other Financing Uses</b>	<b>200,000</b>	<b>1,143,000</b>	<b>0</b>	<b>0</b>
7220 Telephone Equipment and Support	2,752	1,371	0	0
7222 Purchasing and Courier Services	393	306	0	0
7223 Mail Service	1,523	1,071	0	0
7224 Stores Support	330	245	0	0
7225 Central Duplicating	721	180	0	0
7227 Internal Data Processing - (IS)	19,341	9,117	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>25,060</b>	<b>12,290</b>	<b>0</b>	<b>0</b>
7300 Appropriation For Contingencies	0	0	75,030	100,000
<b>Appropriation For Contingencies</b>	<b>0</b>	<b>0</b>	<b>75,030</b>	<b>100,000</b>

**County Water Agency**

Fund# 172

**Assessed Valuation and Debt Service Tax Rate Summary**

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

**Summary of Estimated Additional Financing Sources**  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
7301 To Reserve	95,060	0	0	54,554
<b>Reserves - Budgetary Only</b>	<b>95,060</b>	<b>0</b>	<b>0</b>	<b>54,554</b>
<b>Total Financing Uses</b>	<b>1,742,075</b>	<b>2,498,259</b>	<b>2,205,721</b>	<b>2,469,547</b>

**EDC Development Projects**

Fund# 174 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	-40,736	-83,826	0	0
<b>Reserves and Carryover Fund Balances</b>	<b>-40,736</b>	<b>-83,826</b>	<b>0</b>	<b>0</b>
0400 Interest	81	518	0	0
<b>Use of Money and Property</b>	<b>81</b>	<b>518</b>	<b>0</b>	<b>0</b>
1940 Miscellaneous Revenue	226,555	106,800	0	0
<b>Miscellaneous Revenues</b>	<b>226,555</b>	<b>106,800</b>	<b>0</b>	<b>0</b>
2020 Operating Transfers In	17,459	35,600	0	0
<b>Other Financing Sources</b>	<b>17,459</b>	<b>35,600</b>	<b>0</b>	<b>0</b>
<b>Total Financing Sources</b>	<b>203,359</b>	<b>59,092</b>	<b>0</b>	<b>0</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept. Requested 1999-2000	Adopted by Board 1999-
4261 Postage	16	0	0	0
4300 Professional and Specialized Services	264,043	101,765	0	0
4400 Publication and Legal Notices	193	0	0	0
<b>Services and Supplies</b>	<b>264,252</b>	<b>101,765</b>	<b>0</b>	<b>0</b>
7225 Central Duplicating	521	0	0	0
<b>Intrafund Transfers - Only General Fund</b>	<b>521</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Financing Uses</b>	<b>264,773</b>	<b>101,765</b>	<b>0</b>	<b>0</b>



**Bond Authority**

Fund# 210 Assessed Valuation and Debt Service Tax Rate Summary

	Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
	Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 1997-1998	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-2000
0001 Fund Balance	1,134	375,392	0	63,000
<b>Reserves and Carryover Fund Balances</b>	<b>1,134</b>	<b>375,392</b>	<b>0</b>	<b>63,000</b>
0400 Interest	86,764	167,317	97,627	137,627
0420 Rent - Land and Buildings	2,143,133	0	0	0
<b>Use of Money and Property</b>	<b>2,229,897</b>	<b>167,317</b>	<b>97,627</b>	<b>137,627</b>
1800 Interfund Revenue	0	320,000	320,000	320,000
<b>Charges for Services</b>	<b>0</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>
1940 Miscellaneous Revenue	7,123	92	0	0
<b>Miscellaneous Revenues</b>	<b>7,123</b>	<b>92</b>	<b>0</b>	<b>0</b>
2020 Operating Transfers In	0	1,445,502	1,795,484	1,692,484
<b>Other Financing Sources</b>	<b>0</b>	<b>1,445,502</b>	<b>1,795,484</b>	<b>1,692,484</b>
<b>Total Financing Sources</b>	<b>2,238,154</b>	<b>2,308,303</b>	<b>2,213,111</b>	<b>2,213,111</b>

(Summary of Financial Requirements)

Sub-Obj.	Actual 1999-1999	Actual 1998-1999	Dept.Requested 1999-2000	Adopted by Board 1999-
4240 Miscellaneous Expense	0	4,350	0	0
4300 Professional and Specialized Services	10,000	3,740	8,000	8,000
4335 El Dorado County (EDC) Dept or Agency	0	30,311	34,001	34,001
<b>Services and Supplies</b>	<b>10,000</b>	<b>38,401</b>	<b>42,001</b>	<b>42,001</b>
5040 Bond Redemption's	875,000	1,576,808	1,240,000	1,240,000
5080 Interest On Bonds	1,014,497	592,917	931,110	931,110
<b>Other Charges</b>	<b>1,889,497</b>	<b>2,169,725</b>	<b>2,171,110</b>	<b>2,171,110</b>
<b>Total Financing Uses</b>	<b>1,899,497</b>	<b>2,208,126</b>	<b>2,213,111</b>	<b>2,213,111</b>