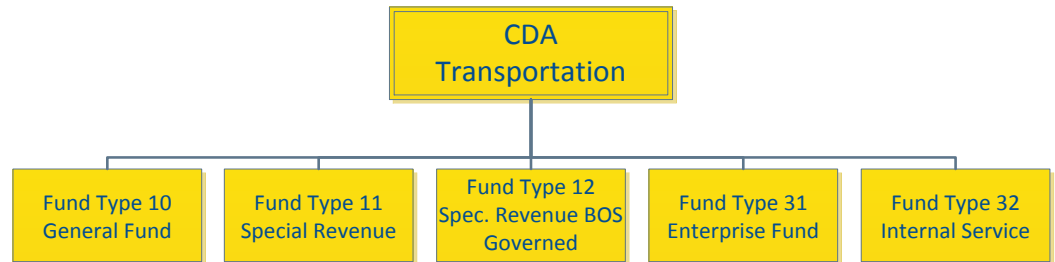




# CDA—Transportation

## Organizational Chart



### Mission Statement

The mission of the Transportation Division is to provide a safe, congestion free highway system that is responsive to the needs of the County's citizens, and is environmentally sensitive; additionally, to protect the County's investment in vehicles and airport facilities; and to provide efficient, quality service to our internal customers and the citizens of El Dorado County.

### Goals

\*Continue to include and expand the use of Project Management within the Division

\*Update of County Design Guidelines/Standards

\*Acquisition in progress on 40 parcels for 10 additional projects

\*Apply for and receive more funding from grants in FY 2015/16

\*Complete all work promised to be accomplished with the additional \$1.25 million in supplemental funding proposed to be given to Maintenance in FY 2015/16

### ***Department Overview***

The Transportation Division of the Community Development Agency is organized to operate in five separate funds:

Fund Type 10	General Fund: County Engineer & Cemetery Operations
Fund Type 11	Special Revenue: Maintenance; Right of Way; Engineering; Director's Office; General Dept. Costs; Capital Roadway Improvements; Erosion Control Improvements; Road District Tax; Placerville Union Cemetery and Special Aviation
Fund Type 12	Special Revenue, BOS Governed Districts: Special Districts and Zones of Benefits
Fund Type 31	Enterprise Funds: Airports
Fund Type 32	Internal Service Fund: Fleet Shop

### **2015-16 Summary of Department Programs**

	Appropriation	Revenue	Net County Cost/GF Contribution	Staffing
County Engineer / Cemeteries	\$2,183,351	\$1,632,129	\$551,222	0.80
Road Fund	\$77,741,452	\$77,741,452	\$0	152.00
Special Districts	\$4,128,542	\$4,128,542	\$0	0.60
Airports	\$1,602,095	\$1,602,095	\$0	3.00
Fleet	\$2,030,572	\$2,030,572	\$0	4.00
<i>TOTAL</i>	<i>\$87,686,012</i>	<i>\$87,134,790</i>	<i>\$551,222</i>	<i>160.40</i>

## Recommended Budget Highlights for CDA—Transportation Division

### General Fund – Fund Type 10

Within the General Fund programs in the Transportation Division, the Recommended Budget represents an increase of \$397,701 or 32.2% in revenues and an increase of \$285,276 or 15% in appropriations when compared to the FY 2014-15 approved budget. As a result, the Net County Cost is decreasing by \$112,425 or 16.9%.

#### County Engineer

The Recommended Budget for the County Engineer includes an increase in appropriations of \$294,069 and an increase in revenues of \$395,001 resulting in a decrease in Net County Cost of \$100,932. Net County Cost for this program is \$478,605. The increase in revenue is related to an increase in projected activity for developer funded work, offset with an increase in appropriations related to consultant contracts for engineering work that is anticipated to outpace staff availability for such work.

#### Cemetery Operations

The Recommended Budget for Cemetery operations includes a decrease in appropriations of \$8,793 and an increase in revenue of \$2,700 resulting in a Net County Cost decrease of \$11,493, for a Net County Cost of \$72,617. This decrease is due to an increase in salary and benefits of \$5,800 offset by a decrease in services and supplies (\$14,200) primarily related to decreased professional service contracts for cemetery maintenance costs. Revenue is projected to increase based on a projected increase in plot sales coupled with a slight increase in fee amounts tied to a fee schedule review currently underway.

### Special Revenue Fund – Fund Type 11

The Recommended Budget represents a decrease of \$19,519,410 or 20.1% in revenue and appropriations when compared to the FY 2014-15 approved budget. The budget does not include a General Fund contribution for FY 2015-16 (\$500,000 for the road maintenance program in FY 2014-15).

The Special Revenue Fund budget is comprised of Road Fund Operations, Road Capital Improvement Program, Road District Taxes, Erosion Control, Placerville Union Cemetery, and Special Aviation. The chart below details the total revenues, appropriations and use of fund balance included in the Recommended Budget for FY 2015-16.

Program	Revenue	Appropriations	Use of Fund Balance
Road Fund Operations	\$18,442,869	\$23,934,248	\$5,491,379
Road CIP	\$43,045,424	\$43,957,781	\$912,357
Road District Taxes*	\$5,593,538	\$6,197,851	\$604,313
Erosion Control	\$3,555,002	\$3,555,002	\$0
Placerville Union Cemetery	\$28,200	\$76,550	\$48,350
Special Aviation	\$20,020	\$20,020	\$0
<b>Total</b>	<b>\$70,685,053</b>	<b>\$77,741,452</b>	<b>\$7,056,399</b>

*\*Road District Taxes are transferred into Road Fund Operations (i.e. the \$18.8M in revenue in Road Fund Operations includes \$6.2M of Road District Taxes)*

## Recommended Budget Highlights for CDA—Transportation Division (cont)

The use of Road Fund - fund balance for the recommended budget is increasing by \$602,529 or 10% compared to the approved FY 2014-15 budget. This increase is related to the CIP program (\$240,914) and additional various operational increases for the Transportation Division (\$361,615). The use of Fund Balance is a one-time revenue source and the division will need to identify new revenues or sustainable savings to fund operations in the long term. Long-term financial health of the Road Fund appears to be a concern in the near future unless significant changes are made within the Division. Gas Tax revenue has declined significantly and long-term solutions are needed to structurally balance the Road Fund.

### Road Fund Operations

Road Fund Operations includes the Maintenance Division, Transportation Planning and Land Development, and Engineering functions. The Recommended Budget includes a decrease in revenues of \$1,321,943 and a decrease in appropriations of \$733,196 when compared to the current year approved budget. The reduction in revenue is primarily attributable to a reduction in the allocation of Local Tribe Funding contributions that will only be partially re-budgeted in FY 2015-16 per Board direction on March 31, 2015 (\$1.25M for Road Maintenance activities; \$1.25 to be “saved” for the Diamond Springs Parkway project). This amount is down from the \$2.5M allocated to the Road Maintenance program in the FY 2014-15 approved budget. Additionally, Highway Users Tax/Gas Tax is being reduced (\$1.4M) partially offset with an increase in Regional Surface Transportation Program (RSTP) from the State (\$273K).

Appropriations are reduced primarily related to salary savings (\$102K), reduced services and supplies (\$914K) related to less road maintenance contracted work, and fixed asset reductions (\$458K). Large items on the Capital Asset purchase list include a Thermoplastic hot Pot and Cart, Rotary Snow Plow (carryover), Road Paint Striper Truck (carryover), Dump Truck with Hook Loader, Pull Broom and Falcon Asphalt Hot-Box Recycler with 4-foot trailer.

There is no General Fund contribution to the road fund included in the Recommended Budget which represents a decrease of \$500K from FY 2014-15. This reduction is consistent with the Board direction to reduce the overall General Fund budget.

Within the General Fund, Public Utility Franchise Fees are utilized to fund half of the NPDES program as well as Road Maintenance activities. It is important to note that the Public Utility Franchise Fees (PUFF) are a discretionary source of revenue and can be spent on any County function. The table below summarizes the recommended use of these funds in FY 2015-16, and represent a \$69,000 or 6.9% increase in total PUFF revenue.

Public Utility Franchise Fees	Amount
50% of NPDES program (now in LRP)	\$458,391
Road Maintenance	\$606,609
Total	\$1,065,000

## **Recommended Budget Highlights for CDA—Transportation Division (cont)**

### Road Fund Capital Improvement Program (CIP)

The Recommended Budget for the Road Fund Capital Improvement Program (CIP) represents a decrease of \$18,833,835 in revenues and appropriations when compared to the FY 2014-15 approved budget. This budget fluctuates depending on the Board approved CIP, as well as with the availability of funding. Funding and appropriations are consistent with the Proposed 2015 CIP and is based on a per project basis.

Example of Major projects scheduled for construction during FY 2015-16 include:

- U.S. 50/Missouri Flat Road Interchange Improvements - Phase 1B.2
- U.S. 50/Silva Valley Road Parkway Interchange – Phase 1
- Gold Hill Road Overlay
- Silva Valley/Serrano Parkway Traffic Circulation Improvement Project
- Ice House Road Surface Rehabilitation
- Tahoe Basin Overlays (Black Bart Avenue, Barbara Avenue and Martin Avenue)
- Class II Bikeway on Green Valley Road
- Hollow Oak Drainage Improvements
- Cold Springs Road Realignment
- Salmon Falls Road at Glenesk Lane – Realignment
- Green Valley Road at Weber Creek – Bridge Replacement
- Pleasant Valley Road at Oak Hill Road Intersection Improvements

### Erosion Control Program

The Tahoe Environmental Improvement Program (EIP) is included in the division's Proposed 2015 CIP program and the budget is being submitted consistent with that document. The Recommended Budget represents a decrease of \$159,798 in revenues and appropriations when compared to the FY 2014-15 approved budget. This budget fluctuates depending on the Board approved CIP, as well as with the availability of funding. The Tahoe program is funded through available grant funds primarily USFS, CMAQ, CTC, and TRPA mitigation funds. There is no cost to the General Fund for this program.

Projects scheduled for construction include:

- Tahoe Hills Erosion Control Project
- Montgomery Estates Area 3 Erosion Control Project
- Lake Tahoe Boulevard Erosion Control Project
- Sawmill 2B Bike Path and Erosion Control Project

## **Recommended Budget Highlights for CDA—Transportation Division (cont)**

### **Special Districts – Fund Type 12**

Special Districts provides for the activities of County Service Areas 2, 3, 5, and 9, Zones of Benefit (ZOB), and the Georgetown Cemetery Zone. Areas and zones are established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area. Special Districts is primarily funded by taxes and special assessments to benefiting parcels.

The Recommended Budget represents an increase of \$142,336 or 3.5% in revenue and appropriations when compared to the FY 2014-15 approved budget. This increase in appropriations is primarily due to the net effect of decreased fixed asset appropriations (\$366K) related to a one-time purchases in FY 2014-15 (Grader), an increase in retirement of debt to the General Fund for the Grader (\$69K), and increased charges from Road Fund staff to perform work on drainage projects within the drainage ZOB's (\$124K) and a increase in professional services (\$217K) for the distributed among CSAs 2, 3, 5, and 9 housed within CDA. Revenue increases are primarily related to the use of Fund Balance increasing (\$346K).

### **Airports /South Lake Tahoe Transit – Fund Type 31**

The Airports are included in what is referred to as an Enterprise Fund. In governmental accounting an Enterprise Fund is defined as a fund that provides goods or services to the public for a fee that makes the entity self-supporting.

Both the Placerville and Georgetown Airports continue to require General Fund contributions to sustain operations. Staff continues to explore alternatives to reaching sustainable operations including a possible fee increase, alternative staffing patterns, and capital improvements to provide additional hangers. A fee study is currently underway and is anticipated to be brought before the Board for consideration in the Summer/Fall of 2015.

The Recommended Budget represents a decrease of \$477,139 or 22.9% in revenues and appropriations when compared to the FY 2014-15 approved budget. The total revenue includes a General Fund contribution of \$96,344, a reduction of \$172K from FY 2014-15. This change is primarily related to the removal of the Placerville Airport waterline project from the 2015 CIP book as this project will require further discussion prior to implementation. Additional savings are seen in Salaries and Benefits (\$16K) as the result of utilizing some Airport staff for other DOT billable work primarily in drainage ZOB's, and designations of Fund Balance was reduced (\$204K), along with a reduction related to professional service contracts tied to Airport capital improvements. Revenue reductions are seen through Federal revenue (\$154K) due to the timing of Airport capital projects, and a reduced General Fund contribution for the delayed Placerville Airport waterline project and less use of fund balance (\$106K).

### **Fleet – Fund Type 32**

Fleet Services manages the planning, acquisition, and replacement of County vehicles, as well as the sale or disposal of surplus vehicles and manages the fleet pool. Additionally, this unit provides auto maintenance and repair services for County vehicles. Fleet Services receives funding primarily from charges to County departments to recover costs of maintaining, operating, and replacement of the fleet.

The Recommended Budget represents an increase of \$284,948 or 16.3% in revenues and appropriations when compared to the FY 2014-15 approved budget. This budget includes an appropriation for the purchase of 56 replacement vehicles (9 carried over from FY 2015-16), of which 19 are for the Sheriff's Department, for a total cost of \$1,774,000. These vehicles are anticipated to exceed the replacement target mileage by December 2015. Increased revenue from the Air Quality Management District to fund the incremental cost of upgrading 17 vehicles from gasoline powered to hybrid technology is recognized (\$119K) along with increased charges for services related to faster depreciation of vehicles due to increased mileage driven (\$163K). There is a like increase in appropriations for vehicle depreciation, along with increased OMB A-87 charges (\$40k) and increased appropriations for contingency (\$92K).

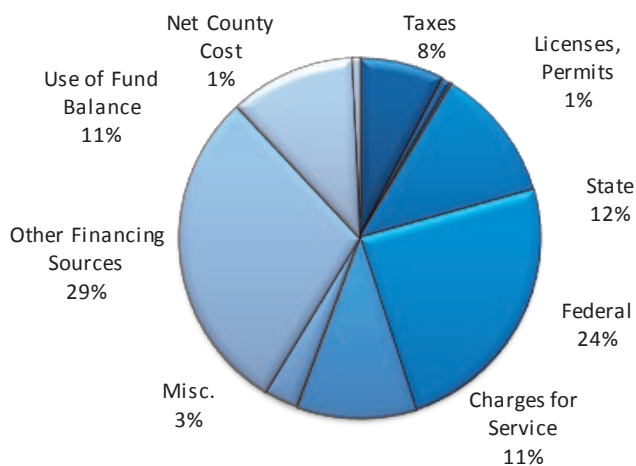
### **Staffing Changes**

Overall, the Transportation Division had a net zero change to FTE's (static at 160.4). However there were several "add/deletes" where one position was removed and another added to better meet the operational needs and budget of the Division. The revisions are as follows: Add 1.0 Sr. Engineering Technician - Delete 1.0 Assistant in Civil Engineering, Add 1.0 Highway Maintenance Worker I/II/III – Delete 1.0 Highway Maintenance Worker IV. Staff is looking at opportunities to address budgetary restrictions at the Airports on an ongoing basis. For FY 2015-16, 0.2 FTE for each of the three allocations in Airports (1.0 Airport Operations Supervisor, 2.0 Airport Technicians) will be funded through work done on drainage ZOB's, although the entire FTE's reside within the Airport unit.

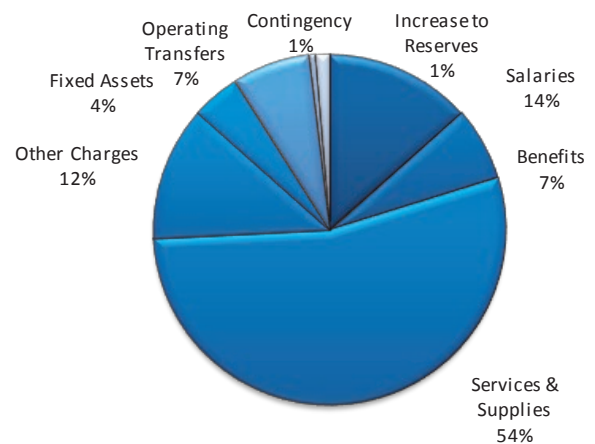
## CDA—Transportation Division

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Taxes	5,725,023	6,005,709	5,933,849	6,591,737	6,591,737
Licenses, Permits	1,041,848	1,022,717	741,610	661,609	661,609
Fines Forfeitures	10,179	11,445	19,215	1,040	1,040
Use of Money	296,982	299,788	261,003	251,647	251,647
State	25,800,342	20,997,404	17,006,423	10,608,448	10,608,448
Federal	11,708,126	6,287,081	14,861,698	21,404,133	21,404,133
Charges for Service	7,751,096	6,228,849	6,614,668	9,221,855	9,221,855
Misc.	694,576	6,138,131	657,556	2,724,358	2,724,358
Other Financing Sources	18,067,597	19,492,060	40,680,271	25,739,819	25,739,819
Use of Fund Balance			7,832,286	9,930,144	9,930,144
<b>Total Revenue</b>	<b>71,095,769</b>	<b>66,483,184</b>	<b>94,608,579</b>	<b>87,134,790</b>	<b>87,134,790</b>
Salaries	12,241,646	9,836,838	10,887,697	11,829,183	11,829,183
Benefits	5,641,893	4,181,978	5,722,387	5,888,806	5,888,806
Services & Supplies	33,901,406	34,374,049	60,383,101	47,358,716	47,358,716
Other Charges	7,559,056	6,480,520	7,510,253	10,848,626	10,848,626
Fixed Assets	1,496,413	1,878,483	4,030,759	3,868,765	3,868,765
Operating Transfers	9,515,470	4,851,813	5,337,906	6,207,721	6,207,721
Intrafund Transfers	10,292	23,536	25,424	86,444	86,444
Contingency		-	332,474	498,567	498,567
Increase to Reserves		-	936,692	1,099,184	1,099,184
<b>Total Appropriations</b>	<b>70,366,176</b>	<b>61,627,217</b>	<b>95,166,693</b>	<b>87,686,012</b>	<b>87,686,012</b>
<b>NCC</b>	<b>665,109</b>	<b>697,032</b>	<b>558,114</b>	<b>551,222</b>	<b>551,222</b>
<b>General Fund Contribution</b>	<b>503,400</b>	<b>2,163,375</b>	<b>706,050</b>	<b>-</b>	<b>-</b>
<b>FTE's</b>	<b>203</b>	<b>163</b>	<b>161</b>	<b>160</b>	<b>160</b>
<b>Fund Balance</b>					
Road Fund	14,442,291	19,108,168	13,855,191	5,027,927	5,027,927
Erosion Control	64,724	19,200	27,392	27,392	27,392
Road District Tax	88,097	549,774	171,217	-	-

### Source of Funds



### Use of Funds



## Source of Funds—CDA—Transportation Division

Taxes (\$6,591,737): These revenues are made up of Road District property taxes (\$5.53M), Special District property taxes and assessments (\$1.01M), and TDA Transportation taxes (\$0.05M).

License & Prmits (\$661,609): Primarily composed of public utility franchise fees (\$607,000) and road permits (\$55,000).

Fines & Forfeitures: (\$1,040) : Misc. fines/penalties

Use of Money (\$251,647): Rent (\$234,000) and interest (\$17,000).

State (\$10,608,448): State funds are primarily comprised of the Highway Users Tax / Gas Tax (\$7.03M), provided under the Streets and Highway Code, Sections 2104-2106 based on the number of registered vehicles and maintained mileage in the County; State *Regional Surface Transportation Program* (RSTP) (\$1.43M); California Tahoe Conservancy (CTC) funds (\$0.54M) which are provided through grant agreements partially through a competitive process and partially through an annual allocation; State Prop 84 funds for Erosion Control projects (\$0.42M); Proposition 1B funds (\$0.28M) under the Corridor Mobility Improvement Account (CMIA) program; State BTA funding for the Green Valley Bike Lane, Sawmill Bike Path and Highway 89 Bike Path (\$0.78M); State Homeowners Property Tax Relief payment to Road District Tax (\$0.06M); State AQMD funding for diesel vehicle retrofitting (\$0.05M); and State Aviation funding for Airports operation and capital improvements (\$0.02M).

Federal (\$21,404,133): Federal funds are primarily comprised of the Highway Bridge program (\$11.43M); Federal Lands Access Program (FLAP) fund (\$3.67M); Hazard Elimination/Highway Safety Improvement Program funds (\$2.29M), grants are awarded for individual projects based on the ability of the project to reduce or eliminate the number/severity of traffic accidents; United States Forest Service (\$1.66M) for Erosion Control projects to manage forest resources including water quality and outdoor recreation, allocation is competitively determined; Congestion Mitigation and Air Quality (CMAQ) funds (\$0.95M); Federal Forest Reserve revenue (\$0.87M); FAA Grants (\$0.39M) for the Airport Capital Improvement Program; and Recreational Trails Program (RTP) funds (\$0.15M).

Charges for Service (\$9,221,855): Primarily comprised of charges to the Missouri Flat MC&FP for roadwork (\$2.87M); charges to departments for fleet mileage and rental billings (\$1.76M); charges to the County Engineer program for road fund staff and overhead costs (\$1.31M); charges to special districts and special assessments (\$0.88M); charges for County Engineer plan checking (\$0.83M); charges to the Tahoe Regional Planning Agency (TRPA) mitigation funds for Erosion Control project and Road Capital Improvement project costs in the Tahoe basin (\$0.48M); Public Utility inspections (\$0.34M); charges to the Bass Lake Hills Specific Plan PFFP for roadwork in the plan area (\$0.30M); charges to Long Range Planning for work performed by Road Fund staff (\$0.18M); charges to the CAO Office (to be billed to State by CAO) for road fund work completed on the Rubicon Trail (\$0.05M); charges to Fleet for road fund labor reimbursement (\$0.05M); ACO fund for road fund staff work on the new courthouse and Ray Lawyer extension (\$0.05M); Fleet charges to other departments for cost-applied work on vehicles (\$0.04M); miscellaneous charges for cemetery services (\$0.03M); El Dorado Irrigation for the Silva Valley Interchange (\$0.03M); and charges to Airports for Road Fund staff work (\$0.01M).

Miscellaneous (\$2,724,358): Utility company funding for the Road Capital Improvement Program (\$2.08M), revenue from sale of fuel at the Placerville and Georgetown airports (\$0.48M), charges to departments and reimbursements from insurance companies for fleet accident fund (\$0.08M), revenue for maintenance and sweeping of Tahoe bike paths (\$0.04M), reimbursements for damage to County property due to traffic accidents (\$0.01M), and miscellaneous revenue/reimbursements for Airports, Fleet Services, Cemeteries and Special Districts (\$0.03M).

Other Financing Sources (\$25,739,819): Primarily comprised of Traffic Impact Mitigation (TIM) fees (\$12.65M); Road District Tax funds (\$6.19M); local tribe funds (\$5.22M); subdivision time and material deposits for County Engineer charges (\$0.78M); SMUD funds for the CIP program (\$0.59M); grant funding from AQMD to upgrade from gasoline fleet vehicles to hybrid vehicles (\$0.12M); General Fund contribution for Airports operations (\$0.10M); an ACO Fund contribution for the Airports capital program (\$0.04M); the operating transfer of state aviation funds (\$0.02M), sale of fixed assets (\$0.01M); and a transfer of utility inspection prepaid fees (\$0.01M).

Use of Fund Balance (\$9,930,144): The department anticipates utilizing \$9.9M in various fund balances to fund operations, including \$6.4M out of the Road Fund.

Net County Cost (\$551,222): The net county cost supports the County Engineer function of the Transportation Division and the operation of the cemeteries.

## **Use of Funds—CDA—Transportation Division**

Salaries & Benefits (\$17,717,989): Primarily comprised of salaries (\$11.39M), health insurance (\$2.98M), retirement (\$2.31M), temporary employees (\$0.43M), worker's comp (\$0.37M), retiree health (\$0.17M), and other benefits (\$0.07M).

Services & Supplies (\$47,358,716): Primarily comprised of construction and road maintenance contracts (\$30.55M), professional and specialized services (\$8.10M): generally consisting of \$6.45M in contracts for engineering, geological studies, appraisals, construction management, environmental reviews etc. related to the road capital improvement program, \$0.32M for CIP major update and TIM fee update consultants for the DRE unit of Transportation, \$0.70M for County Engineer consultants, \$0.27M for environmental review, appraisal, monitoring, and materials testing for the erosion control program, \$0.03M in burial services for the cemeteries, \$0.12M for consultants for the Airport capital projects, \$0.03M in contracts for Special Districts, and \$0.18M in miscellaneous small contracts throughout the division; Road materials (\$2.50M), maintenance of equipment and facilities (\$1.55M), special projects budget for special districts (\$1.31M), liability insurance (\$0.79M), fuel purchases (\$0.68M), rents and leases of buildings, vehicles and equipment (\$0.40M), utilities (\$0.33M), staff development / memberships / computer / software (\$0.18M), household supplies (\$0.11M), and miscellaneous routine costs and supplies (\$0.86M).

Other Charges (\$10,848,626): Primarily comprised of right of way charges (\$2.87M), interfund expenditures including: \$3.14M in charges from CDA Administration and Long-Range Planning, \$1.60M in charges from A87 County cost plan, \$0.10M for litter removal, \$0.16M County Counsel, \$0.01M to Surveyor for LMIS/GIS charges, Transportation Division charges for staff and overhead costs to provide services to the County Engineer \$1.31M, Fleet Management \$0.05M, special districts \$0.27M, and miscellaneous small charges from other departments \$0.08M for a total interfund charge of (\$6.72M), depreciation expense on fleet vehicles and airport property (\$1.17M), contributions to non-county government agencies (\$0.01M), and miscellaneous routine small charges (\$0.08M).

Fixed Assets (\$5,642,765): These are primarily comprised of purchase of heavy maintenance equipment (\$1.64M), acquisition of road capital facilities through reimbursements to developers (\$1.15M), purchase of replacement equipment or diesel retrofit equipment for the road maintenance and special districts programs either due to high maintenance costs or non-compliance with stricter emission standards (\$0.07M), construction of a wash rack for the maintenance heavy equipment (\$0.71M), purchase of 56 Fleet vehicles (\$1.77M), Airport CIP projects (\$0.30M), building improvements to cemetery facilities (\$0.06M), miscellaneous vehicle shop and maintenance yard equipment (\$0.17M), surveying and construction tools (\$0.06M), and replacement of outdated or purchase of new computer equipment (\$0.01M). A detailed listing of fixed assets is included as a separate schedule in the Recommended Budget book. This amount is reduced by the amount of the capitalized building and improvement costs of the Airport capital improvements (-\$0.30M).

Capitalized Fixed Assets (-\$1,774,000): This is representative of the capitalization of the new vehicles purchased for Fleet Services.

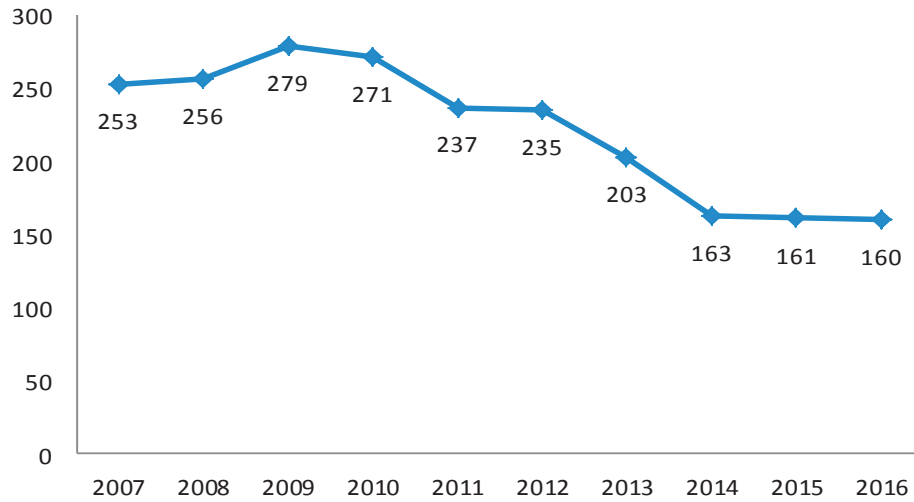
Operating Transfers (\$6,207,721): Consists mainly of the transfer of Road District Taxes from Special Revenue account to Transportation; along with the transfer of Airport Special Revenues from State Aviation funding.

Intrafund Transfers/Abatements (\$86,444): Consists primarily of transfers between Transportation programs. Remaining transfers are charges from the CDA Long-Range Planning unit for the County Engineer function (\$78,000), CDA Administration/Finance charges to Cemetery Operations (\$11,000), along with a charge from Revenue Recovery for collections fees (\$2,000) and CSA #9 administration in support of CSA #10 functions (-\$4,000).

Contingencies and Reserves (\$1,597,751): Consists of Special District reserves for use on future Road and Drainage improvements (\$0.80M), a designation of fund balance for the airport capital projects (\$0.30M), an appropriation for contingencies for Special Districts (\$0.38M), and an appropriation for contingencies for Fleet Services (\$0.12M).



### Staffing Trend for CDA—Transportation Division



Staffing for the Department of Transportation (now a division in the Community Development Agency) has increased and decreased over the last 10 years due to a number of organizational changes including the addition and removal of various programs including airports, fleet services, and facility services. Additionally, 25.4 Administration staff was moved from Transportation to CDA Administration Division in 2014. The net change for Transportation as a whole over this period is a reduction of 93.2 FTEs, and a reduction of 119.2 FTEs from its peak staffing in FY 2008-09. The recommended staff allocation for FY 2015-16 is 160.4 FTE. The division has 32 FTEs in its Tahoe engineering, maintenance, and shop operations.

## **CDA—Transportation Division, Fund Type 10 Programs**

### **Program Summary:**

#### County Engineer

The County Engineer Program provides civil engineering functions associated with subdivision and parcel map development including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function are initially funded in the Road Fund in various cost centers to include the Engineering/Construction unit and the Development/Right of Way/Environmental unit, as well as in the Agency's Long-Range Planning division. These labor costs are secondarily billed to the County Engineer function which accounts for the fact that the Full Time Equivalent (FTE) positions are shown as zero.

The County Engineer Unit's revenue sources are from development, flat-rate fees and time & material charges for work performed by the unit.

#### Cemetery Operations

This unit provides for the administration and maintenance of the County cemeteries. Cemetery Operations receives funding from charges for burial services.

### **Accomplishments:**

- ◆ Reviewed and approved 12 sets of subdivision grading and improvement plans, processed 2 final maps and improvement agreements, processed 8 subdivision grading agreements, issued and inspected 58 encroachment and grading permits, 344 utility encroachment permits, inspected site improvements for 14 active subdivisions which includes many carried over from last year

## **CDA—Transportation Division, Fund Type 11 Programs**

### **Program Summary:**

#### Maintenance

This unit is responsible for the maintenance of approximately 1,070 miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance and the roadside vegetation control (herbicide) program. In addition, it conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This unit is also responsible for Traffic Operations, which provides installation and maintenance of roadway signs, traffic signals and roadway striping. Additionally, the Maintenance unit operates the equipment maintenance facilities that maintain heavy equipment and County vehicles. A Board directed contribution of Local Tribe Funds of approximately \$400,000 is planned for chip sealing of roadways in the County.

Major Revenue Sources for this unit include: Local Tribe Funds, reimbursement from Special Districts for drainage maintenance, reimbursement from the CAO for Rubicon Trail maintenance, charges to the Road Capital Improvement Program for maintenance staff work, charges to the Fleet Services unit, State Grants for retrofitting of diesel equipment, Measure R funding for maintenance of various bike trails in the Tahoe Basin, RSTP, and billings for repair of County property damaged during traffic accidents.

*\* Numerous Extra Help employees are needed seasonally for snow removal and/or labor intensive maintenance projects such as asphalt patching, bridge maintenance, sign maintenance, road marking, and zone of benefit work.*

## **CDA—Transportation Division, Fund Type 11 Programs (cont)**

### **Program Summary:**

#### Development, Right-of-Way & Environmental

The Development, Right-of-Way and Environmental (DRE) Unit is responsible for discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The unit is also responsible for acquiring right-of-way and performing environmental reviews for the Capital Improvement Program (CIP). DRE also oversees public utility facilities construction activities within the County road right-of-way on the west slope of the County and performs the subdivision inspection function of the County Engineer. The DRE unit additionally seeks, compiles data, and applies for State and Federal grants that provide revenue for the various units in the Transportation Division of the CDA.

Revenue Sources for this unit include: charges to County Engineer, charges to the Road Capital Improvement Program, charges to the County's TIM fee funds for work performed by DRE and Long Range Planning (through charges from Long Range Planning to DRE) on the TIM fee and CIP programs, charges to Long Range Planning for work performed on General Fund and NPDES programs, fees for public utility inspections, and road permits.

*\*An extra help Office Assistant I is needed for this unit to provide for scanning of documents and general office support.*

#### Engineering

The Engineering unit includes both West Slope and Tahoe, as well as the Office Engineer and the Materials Lab. The units are responsible for the construction of the division's Capital Improvement Program (CIP) and the Environmental Improvement Program (EIP). The construction of these projects includes planning, designing, engineering, surveying and constructing County roads, highways, bridges, interchanges and storm water quality and environmental restoration projects. The unit also performs inspections and material testing for roadway construction, including developer-advanced road projects, and oversees public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Office Engineer is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the division's Continuous Quality Improvement Program (CQIP). The Appropriations shown above are negative because this unit supports the CIP and Erosion Control Programs which generate overhead recovery. The revenue is realized as an intrafund abatement to the appropriations rather than in a revenue classification.

Major Revenue Sources for this unit include: Charges to County Engineer for staff time, Public Utility inspections, charges to Long Range Planning for staff work on the NPDES program in the Tahoe Basin, and charges to various departments for Engineering services.

*Extra Help employees are needed seasonally to provide the Engineering & Construction unit with engineering support during the peak construction season. Two Engineering Aides are budgeted in FY2015-16 in West Slope Engineering/Construction and a Senior Engineering Tech is budgeted in Tahoe Engineering to provide this assistance.*

#### Transportation Director's Office

The Director's Office manages and has overall responsibility for all units within the Transportation Division. Division wide administrative costs, such as the allocation of CDA Administration costs, A-87 cost plan allocation charges, and division specific software costs, are included in this unit's appropriations. These costs are allocated and recovered throughout the division in the administrative component of the division's labor rates.

#### General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Additionally, cost for the construction of the Headington Road facility equipment wash rack is included in this budget unit. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program.

The Road Fund discretionary revenue sources are received in this unit. Major revenue sources are: State Highway Taxes (Gas Tax), Road District Taxes, and Public Utility Franchise Fees. Federal Forest Reserve fees are expected to increase based on the passing of an extension to the Secure Rural Schools and Self-Determination Act as a trailer to "The Children's Health Insurance Program Reauthorization Act of 2015" by the House of Representatives on 3/23/15, and the budgeted amount reflects this increase.

## **CDA—Transportation Division, Fund Type 11 Programs (cont)**

### **Program Summary:**

#### **Capital Roadway Improvements**

This program (with the staff provided by Engineering and Development, Right-of-Way and Environmental) provides for the project development and construction of County roadway capital improvements. The Capital Improvement Program (CIP) focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for rehabilitation of existing infrastructure as well as providing for expansion of existing facilities and systems. The appropriations included in the proposed budget are consistent with the Proposed 2015 CIP.

Significant revenue sources for the Capital Roadway Improvement program are: Traffic Impact Mitigation Fees, Local Tribe Funds, Utility Companies, SMUD Funds, Bass Lake Hills PFFP, Missouri Flat MC&FP, Federal Grants from: Highway Bridge Program (HBP), Congestion Mitigation Air Quality (CMAQ), High Risk Rural Roads Program (HRRRP), Federal Lands Access Program (FLAP) and State Grants from: Safe Routes to School (SR2S), and Regional Surface Transportation Program (RSTP).

#### **Erosion Control Improvements**

The primary objective of the Erosion Control Program is to utilize grant funding and local TRPA mitigation funds to construct the El Dorado County storm water quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program (EIP), which is incorporated into the CIP. Resources provided by the Engineering (Tahoe) are utilized to accomplish this objective. The Lake Tahoe Basin EIP and Federal water quality mandates have objectives designed to accelerate achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Funding for the Erosion Control program largely comes from: US Forest Service, the California Tahoe Conservancy, the Tahoe Regional Planning Agency, Regional Surface Transportation Program, Caltrans Bicycle Transportation Account, and Prop 84 funds.

#### **Road District Tax**

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all its revenue from property taxes and homeowner's tax relief funds.

## **CDA—Transportation Division, Fund Type 11 Programs (cont)**

### **Program Summary:**

#### ***Placerville Union Cemetery***

This special revenue fund provides for the operation and maintenance of the Placerville Union Cemetery. Staffing for this unit is provided by employees of the CDA Administration and Finance Division, and Cemetery Operations (shown herein under the Transportation Division's Program Summary).

The Placerville Union Cemetery unit receives its revenue from plot sales and burial service charges.

#### ***Special Aviation***

This is a 'pass through' fund. State Aviation revenue and interest income is recognized in this Special Revenue Fund and dispersed equally to both the Placerville and Georgetown Airports for operations.

### **Accomplishments:**

- ◆ Finished Northside Bike Path and Phase Zero and won ASCE awards on both
- ◆ In house training classes given on TIM Fees, Estimating CIP Projects, Correct way to construct a Change Order, Maintenance 101 and County Standard Plans and changes that are anticipated for 2015-2016
- ◆ Completed the construction of four major water quality projects in the Tahoe Basin.
- ◆ Reviewed and approved 12 sets of subdivision grading and improvement plans, processed 2 final maps and improvement agreements, processed 8 subdivision grading agreements, issued and inspected 58 encroachment and grading permits, 344 utility encroachment permits, inspected site improvements for 14 active subdivisions which includes many carried over from last year
- ◆ Acquired Right-of-Way/easements on 23 parcels for 8 County projects
- ◆ Completed or will complete all work promised to be accomplished with the additional \$2.5 million given to Maintenance in 2014/2015
- ◆ Completed more than 100 emergency responses after hours or on weekends

### ***CDA—Transportation Division, Fund Type 12 Programs***

#### **Program Summary:**

##### ***Special District & Zones of Benefits***

This program provides for the activities of County Service Areas 2, 3, 5, and 9, Zones of Benefit, and the Georgetown Cemetery Zone. Areas and zones are established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

Special Districts is primarily funded by taxes and special assessments to benefiting parcels.

### ***CDA—Transportation Division, Fund Type 31 Programs***

#### **Program Summary:**

##### ***Airports***

This program provides for the operation and maintenance of the general aviation facilities located at the Placerville and Georgetown airports and provides for oversight of capital improvement projects at the airports. The General Fund contribution supports operations at the Placerville and Georgetown airports, and provides a contribution to the Airports to allocate property tax representative of the amount collected at the Placerville and Georgetown airports.

The Airports Unit receives funding from the sale of aviation fuel, rental of tie-downs and hangers at the airports, the aforementioned General Fund Contribution, State Aviation funds, and revenue from the sale of gate openers. Federal and State Grants and an ACO Contribution are received to fund the capital improvement projects.

### ***CDA—Transportation Division, Fund Type 32 Programs***

#### **Program Summary:**

##### ***Fleet Shop***

The Fleet Services unit is overseen by the Transportation Division's Maintenance unit. Fleet Services manages the planning, acquisition, and replacement of County vehicles, as well as the sale or disposal of surplus vehicles and manages the fleet pool. Additionally, this unit provides auto maintenance and repair services for County fleet vehicles.

Fleet Services receives funding primarily from charges to County Departments to recover costs of maintaining, operating, and replacement of the fleet; as well as one-time funding from AQMD to upgrade standard gasoline fleet vehicle purchases to hybrid vehicles.

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 County Engineer**  
 Function **General Government**  
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15	2015-16	2015-16
		Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

**Licenses, Permits and Franchises**

0250 Franchise - Public Utility	\$ 167,695	\$ -	\$ -	\$ -
Total Licenses, Permits and Franchises	\$ 167,695	\$ -	\$ -	\$ -

**Fines, Forfeitures and Penalties**

0341 Restitution Fee	\$ -	\$ 17,715	\$ -	\$ -
Total Fines, Forfeitures and Penalties	\$ -	\$ 17,715	\$ -	\$ -

**Charges for Services**

1407 Residential Parcel Map	\$ 685	\$ 4,110	\$ 4,350	\$ 4,350
1408 Parcel Map Inspection Fee	850	900	650	650
1409 Subdiv Tentative / Final Map Plan Check	3,535	6,800	9,700	9,700
1410 Grading Application Fee	1,532	1,000	3,500	3,500
1411 Grading Inspection Plan Check (PC) Fee	919	1,200	775	775
1412 Development Projects (T&M)	549,935	552,572	812,254	812,254
1740 Charges for Services	1,675	6,120	4,500	4,500
1800 Interfund Revenue	2,293	-	-	-
1856 Infrnd Rev: Road Dst Tax Fund	10,486	10,500	10,300	10,300
Total Charges for Services	\$ 571,911	\$ 583,202	\$ 846,029	\$ 846,029

**Miscellaneous Revenues**

1920 Other Sales	\$ 1,800	\$ 600	\$ 3,600	\$ 3,600
Total Miscellaneous Revenues	\$ 1,800	\$ 600	\$ 3,600	\$ 3,600

**Other Financing Sources**

2020 Operating Transfers In	\$ 410,329	\$ 755,500	\$ 782,500	\$ 782,500
Total Other Financing Sources	\$ 410,329	\$ 755,500	\$ 782,500	\$ 782,500

<b>Total Revenue</b>	<b>\$ 1,151,734</b>	<b>\$ 1,357,017</b>	<b>\$ 1,632,129</b>	<b>\$ 1,632,129</b>
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**Salaries and Employee Benefits**

3000 Permanent Employees / Elected Officials	\$ 42,177	\$ 41,529	\$ 49,918	\$ 49,918
3020 Employer Share - Employee Retirement	8,294	8,575	11,052	11,052
3022 Employer Share - Medi Care	612	603	724	724
3042 Employer Share - Long Term Disab Insurance	45	64	125	125
3046 Retiree Health - Defined Contributions	-	673	689	689
3060 Employer Share - Workers' Compensation	-	356	411	411
Total Salaries and Employee Benefits	\$ 51,128	\$ 51,800	\$ 62,919	\$ 62,919

**Services and Supplies**

4184 Maintenance - Cemetery	\$ -	\$ 5,000	\$ 5,500	\$ 5,500
4197 Maintenance - Building Supplies	-	100	-	-
4220 Memberships	180	120	132	132
4300 Professional and Specialized Services	308,659	705,500	705,000	705,000
4333 Burial Services	1,675	6,120	4,500	4,500
4337 Other Governmental Agencies	10,706	7,500	7,500	7,500
4400 Publication and Legal Notices	-	250	250	250
4460 Small Tools and Instruments	-	100	100	100
4500 Special Departmental Expense	30,353	1,000	1,000	1,000

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 County Engineer**  
 Function **General Government**  
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual Estimated <input type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
Total Services and Supplies	\$ 351,573	\$ 725,690	\$ 723,982	\$ 723,982
<b>Other Charges</b>				
5180 Taxes & Assessments	\$ 234	\$ 235	\$ 236	\$ 236
5351 Infrnd Exp: County Engineer	1,411,001	1,100,000	1,305,334	1,305,334
Total Other Charges	\$ 1,411,236	\$ 1,100,235	\$ 1,305,570	\$ 1,305,570
<b>Intrafund Transfers</b>				
7200 Intrafund Transfers	\$ 31,881	\$ 34,906	\$ 89,380	\$ 89,380
7210 Intrafund: Collections	2,948	2,500	1,500	1,500
Total Intrafund Transfers	\$ 34,830	\$ 37,406	\$ 90,880	\$ 90,880
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,848,766</b>	<b>\$ 1,915,131</b>	<b>\$ 2,183,351</b>	<b>\$ 2,183,351</b>
<b>Net Cost</b>	<b>\$ (697,032)</b>	<b>\$ (558,114)</b>	<b>\$ (551,222)</b>	<b>\$ (551,222)</b>



El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Erosion Control**  
 Function **Public Protection**  
 Activity **Flood Contr. & Soil/Water Conserv.**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual Estimated <input type="checkbox"/>	Department Requested <input checked="" type="checkbox"/>	CAO Recommended
1	2	3	4	5

**Revenue from Use of Money and Property**

0400 Interest	\$ 900	\$ -	\$ -	\$ -
Total Revenue from Use of Money and Property	\$ 900	\$ -	\$ -	\$ -

**Intergovernmental Revenue - State**

0742 State - California Tahoe Conservancy	\$ 315,424	\$ 911,449	\$ 537,613	\$ 537,613
0880 State - Other	-	705,238	419,000	419,000
0904 State - Cal Trans	-	-	574,000	574,000
Total Intergovernmental Revenue - State	\$ 315,424	\$ 1,616,687	\$ 1,530,613	\$ 1,530,613

**Intergovernmental Revenue - Federal**

1054 Federal - U.S. Forest Serv - B. Santini	\$ 1,017,175	\$ 719,500	\$ 1,655,995	\$ 1,655,995
1056 Federal - Congestion Mitig/Air Quality	(39,603)	939,435	-	-
Total Intergovernmental Revenue - Federal	\$ 977,572	\$ 1,658,935	\$ 1,655,995	\$ 1,655,995

**Charges for Services**

1768 Tahoe Regional Planning Agency (TRPA)	\$ 211,304	\$ 157,194	\$ 368,394	\$ 368,394
Total Charges for Services	\$ 211,304	\$ 157,194	\$ 368,394	\$ 368,394

**Miscellaneous Revenues**

1920 Other Sales	\$ 850	\$ 3,500	\$ -	\$ -
1942 Miscellaneous Reimbursement	103,402	-	-	-
Total Miscellaneous Revenues	\$ 104,252	\$ 3,500	\$ -	\$ -

<b>Total Revenue</b>	<b>\$ 1,609,451</b>	<b>\$ 3,436,316</b>	<b>\$ 3,555,002</b>	<b>\$ 3,555,002</b>
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**Services and Supplies**

4266 Printing / Duplicating	\$ 2,595	\$ 35,000	\$ 1,000	\$ 1,000
4300 Professional and Specialized Services	4,247	214,487	266,006	266,006
4302 Construction and Engineering Contracts	683,361	2,515,000	2,419,600	2,419,600
4337 Other Governmental Agencies	22,185	43,500	38,500	38,500
4400 Publication and Legal Notices	2,042	18,000	3,600	3,600
4461 Minor Equipment	-	2,000	-	-
4500 Special Departmental Expense	6,326	48,000	18,100	18,100
4566 Road: Plant Mix	9,895	-	-	-
4571 Road: Signs	-	3,500	1,800	1,800
Total Services and Supplies	\$ 730,651	\$ 2,879,487	\$ 2,748,606	\$ 2,748,606

**Other Charges**

5160 Rights of Way	\$ 185,414	\$ -	\$ 1,500	\$ 1,500
5310 Infrnd Exp: County Counsel	4,046	10,500	9,000	9,000
5330 Infrnd Exp: Allocated Salaries & Benefits	8,447	50,000	18,162	18,162
Total Other Charges	\$ 197,907	\$ 60,500	\$ 28,662	\$ 28,662

**Intrafund Transfers**

7253 Intrafund: Erosion Control	\$ 824,062	\$ 1,074,116	\$ 1,060,340	\$ 1,060,340
Total Intrafund Transfers	\$ 824,062	\$ 1,074,116	\$ 1,060,340	\$ 1,060,340

**Intrafund Abatement**

7383 Intrafund Abatement: Erosion Control	\$ (97,645)	\$ (615,119)	\$ (282,606)	\$ (282,606)
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El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Erosion Control**  
 Function **Public Protection**  
 Activity **Flood Contr. & Soil/Water Conserv.**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
Total Intrafund Abatement	\$ (97,645)	\$ (615,119)	\$ (282,606)	\$ (282,606)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,654,975</b>	<b>\$ 3,398,984</b>	<b>\$ 3,555,002</b>	<b>\$ 3,555,002</b>
<b>Net Cost</b>	<b>\$ (45,524)</b>	<b>\$ 37,332</b>	<b>\$ -</b>	<b>\$ -</b>

El Dorado County  
Detail of Financing Sources and Financing Uses  
Governmental Funds  
Fiscal Year 2015-16

Budget Unit **30 Department of Transportation**  
Function **Public Ways and Facilities**  
Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual Estimated <input type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

**Taxes**

0161 Trans Tax - Transportation Dev Act (TDA)	\$ 81,809	\$ 23,769	\$ 48,110	\$ 48,110
0174 Timber Yield Tax	9,316	5,049	5,050	5,050
<b>Total Taxes</b>	<b>\$ 91,125</b>	<b>\$ 28,818</b>	<b>\$ 53,160</b>	<b>\$ 53,160</b>

**Licenses, Permits and Franchises**

0230 Road Privileges and Permits	\$ 59,671	\$ 50,818	\$ 55,000	\$ 55,000
0250 Franchise - Public Utility	795,351	690,792	606,609	606,609
<b>Total Licenses, Permits and Franchises</b>	<b>\$ 855,022</b>	<b>\$ 741,610</b>	<b>\$ 661,609</b>	<b>\$ 661,609</b>

**Revenue from Use of Money and Property**

0400 Interest	\$ 9,643	\$ 10,244	\$ 8,000	\$ 8,000
0420 Rent - Land and Buildings	24,053	24,400	24,821	24,821
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 33,696</b>	<b>\$ 34,644</b>	<b>\$ 32,821</b>	<b>\$ 32,821</b>

**Intergovernmental Revenue - State**

0520 State - Hwy Tax - 2104a Adm / Eng	\$ 20,004	\$ 20,004	\$ 20,000	\$ 20,000
0521 State - Hwy Tax - 2104b Snow Removal	906,794	917,380	917,000	917,000
0522 State - Hwy Tax - 2104d,e,f, Unrestric	2,153,142	2,469,064	2,319,978	2,319,978
0523 State - Hwy Tax - 2105 Prop 111	2,148,174	1,864,166	1,762,837	1,762,837
0524 State - Hwy Tax - 2106 Unrestricted	734,279	762,615	646,042	646,042
0526 State - Hwy Tax - 2103 Unrestricted	4,136,178	3,122,202	1,364,933	1,364,933
0744 State - Regional Surface Trans 182.6d1	1,069,209	650,000	700,000	700,000
0745 State - Regional Surface Trans 182.6g	147,016	-	273,000	273,000
0746 State - Regional Surface Trans 185.6h	359,164	359,164	359,164	359,164
0747 State - Regional Surface Trans 182.9	100,000	100,000	100,000	100,000
0880 State - Other	55,462	362,687	54,087	54,087
0904 State - Cal Trans	977,703	524,899	203,605	203,605
0914 State - Prop IB	7,800,296	4,162,055	280,707	280,707
<b>Total Intergovernmental Revenue - State</b>	<b>\$ 20,607,420</b>	<b>\$ 15,314,236</b>	<b>\$ 9,001,353</b>	<b>\$ 9,001,353</b>

**Intergovernmental Revenue - Federal**

1050 Federal - Construction	\$ 1,000	\$ 38,000	\$ -	\$ -
1052 Federal - Highway Bridges (HBRD)	2,668,762	7,718,501	11,428,180	11,428,180
1054 Federal - U.S. Forest Serv - B. Santini	136,642	-	-	-
1055 Federal - Hazard Elimination	1,376,228	1,052,719	2,290,605	2,290,605
1056 Federal - Congestion Mitig/Air Quality	55,346	1,342,519	946,822	946,822
1057 Federal - Trans Enhancement Activ (TEA)	-	70,000	-	-
1058 Federal - Surface Trans Program (STP)	199,251	1,207,000	-	-
1070 Federal - Forest Reserve Revenue	829,801	-	868,383	868,383
1100 Federal - Other	51,044	1,584,776	3,819,048	3,819,048
<b>Total Intergovernmental Revenue - Federal</b>	<b>\$ 5,318,075</b>	<b>\$ 13,013,515</b>	<b>\$ 19,353,038</b>	<b>\$ 19,353,038</b>

**Charges for Services**

1406 Abandonment of Easement	\$ -	\$ 1,444	\$ 3,714	\$ 3,714
1740 Charges for Services	714,275	1,246,241	2,871,406	2,871,406
1745 Public Utility Inspections	254,013	191,361	336,927	336,927
1761 Water Agency Contract Services	-	9,540	-	-

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Department of Transportation**  
 Function **Public Ways and Facilities**  
 Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual Estimated <input type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5
1763 Capital Improvement Project	46,204	198,052	303,825	303,825
1765 El Dorado Irrigation District (EID)	(6,536)	151,000	30,000	30,000
1768 Tahoe Regional Planning Agency (TRPA)	-	-	110,000	110,000
1800 Interfund Revenue	687,680	200,791	172,237	172,237
1830 Infrnd Rev: Allocated Salaries & Benefits	1,231	60,000	180,925	180,925
1850 Infrnd Rev: Parks and Recreation	369	-	-	-
1851 Infrnd Rev: County Engineer	1,411,001	1,100,000	1,305,334	1,305,334
1856 Infrnd Rev: Road Dst Tax Fund	78,146	50,000	251,970	251,970
Total Charges for Services	\$ 3,186,383	\$ 3,208,429	\$ 5,566,338	\$ 5,566,338
<b>Miscellaneous Revenues</b>				
1920 Other Sales	\$ 11,435	\$ 2,500	\$ 4,000	\$ 4,000
1940 Miscellaneous Revenue	5,277,900	10,000	46,265	46,265
1941 Miscellaneous Refund	25	-	-	-
1942 Miscellaneous Reimbursement	116,899	10,060	2,091,654	2,091,654
Total Miscellaneous Revenues	\$ 5,406,259	\$ 22,560	\$ 2,141,919	\$ 2,141,919
<b>Other Financing Sources</b>				
2001 Sale of Fixed Assets - Roads	\$ 30,670	\$ 21,503	\$ 10,000	\$ 10,000
2010 Operating Transfers In: Silva Valley Interchange	9,312,855	23,387,548	10,729,874	10,729,874
2011 Operating Transfers In: RIF Misc	139,145	-	-	-
2012 Operating Transfers In: County TIM	659,685	4,708,176	1,010,131	1,010,131
2014 Operating Transfers In: Interim HWY 50 TIM	57,103	166,034	126,288	126,288
2015 Operating Transfers In: Utility Inspections	3,943	12,000	10,000	10,000
2020 Operating Transfers In	2,970,040	4,924,376	5,819,404	5,819,404
2023 Operating Transfers In: RIF Advances	1,015,748	820,990	784,657	784,657
2024 Operating Transfers In: RDT	4,500,000	5,314,124	6,187,701	6,187,701
Total Other Financing Sources	\$ 18,689,188	\$ 39,354,751	\$ 24,678,055	\$ 24,678,055
<b>Total Revenue</b>				
	\$ 54,187,168	\$ 71,718,563	\$ 61,488,293	\$ 61,488,293

**Salaries and Employee Benefits**

3000 Permanent Employees / Elected Officials	\$ 8,486,247	\$ 9,595,090	\$ 10,208,930	\$ 10,208,930
3001 Temporary Employees	299,817	257,892	434,363	434,363
3002 Overtime	378,776	315,431	505,658	505,658
3003 Standby Pay	19,622	22,927	19,129	19,129
3004 Other Compensation	164,617	161,415	144,344	144,344
3005 Tahoe Differential	71,616	66,701	76,800	76,800
3007 Hazard Pay	1	-	-	-
3020 Employer Share - Employee Retirement	1,671,812	1,903,862	2,057,123	2,057,123
3022 Employer Share - Medi Care	131,123	139,944	157,692	157,692
3040 Employer Share - Health Insurance	1,852,201	2,849,292	2,835,749	2,835,749
3041 Employer Share - Unemployment Insurance	5,809	-	-	-
3042 Employer Share - Long Term Disab Insurance	14,530	24,609	27,307	27,307
3043 Employer Share - Deferred Compensation	16,650	39,837	26,043	26,043
3046 Retiree Health - Defined Contributions	151,096	159,229	164,868	164,868
3060 Employer Share - Workers' Compensation	118,603	362,527	347,638	347,638
3080 Flexible Benefits	8,615	4,287	6,369	6,369

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Department of Transportation**  
 Function **Public Ways and Facilities**  
 Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

Total Salaries and Employee Benefits \$ 13,391,134 \$ 15,903,043 \$ 17,012,013 \$ 17,012,013

**Services and Supplies**

4020 Clothing and Personal Supplies	\$ 11,236	\$ 15,100	\$ 14,650	\$ 14,650
4040 Telephone Company Vendor Payments	950	1,000	950	950
4041 Cnty Pass thru Telephone Chrges to Depts	12,033	3,000	3,000	3,000
4044 Cable/Internet Service	235	-	-	-
4080 Household Expense	4,283	4,000	4,000	4,000
4083 Household Expense - Laundry	10,350	12,000	12,000	12,000
4085 Household Expense - Refuse Disposal	66,125	72,600	56,600	56,600
4086 Household Expense - Janitorial/Custodial	27,608	26,606	27,490	27,490
4100 Insurance - Premium	476,717	681,204	793,411	793,411
4140 Maintenance - Equipment	25,245	20,245	27,000	27,000
4141 Maintenance - Office Equipment	10,911	8,650	3,475	3,475
4142 Maintenance - Telephone / Radio	404	-	-	-
4143 Maintenance - Service Contracts	73,456	102,500	105,000	105,000
4144 Maintenance - Computer System Supplies	142,463	75,135	93,730	93,730
4145 Maintenance - Equipment Parts	42,133	25,500	5,500	5,500
4160 Maintenance Vehicles - Service Contract	47,508	80,000	80,000	80,000
4161 Maintenance Vehicles - Parts/Direct Chrg	8,132	24,000	29,000	29,000
4162 Maintenance Vehicles - Supplies	64,081	65,000	65,000	65,000
4163 Maintenance Vehicles - Inventory	358,629	295,000	305,000	305,000
4164 Maintenance Vehicles - Tires and Tubes	128,920	115,000	115,000	115,000
4165 Maintenance Vehicles - Oil and Grease	533	208	-	-
4180 Maintenance - Building and Improvements	-	200	-	-
4197 Maintenance - Building Supplies	2,312	2,600	2,600	2,600
4220 Memberships	5,575	9,192	9,401	9,401
4221 Memberships - Legislative Advocacy	20,464	21,079	22,675	22,675
4260 Office Expense	31,582	-	-	-
4261 Postage	5,125	-	-	-
4262 Software	-	4,370	-	-
4263 Subscription / Newspaper / Journals	-	1,717	1,455	1,455
4264 Books / Manuals	3,811	4,000	6,985	6,985
4266 Printing / Duplicating	8,520	5,001	3,700	3,700
4300 Professional and Specialized Services	2,911,465	11,067,505	6,844,013	6,844,013
4301 Engineer Design and Architectural Serv	-	34,512	-	-
4302 Construction and Engineering Contracts	22,278,104	34,510,762	26,857,282	26,857,282
4303 Road Maintenance and Construction	229,929	821,500	301,500	301,500
4313 Legal Services	59,619	30,000	-	-
4324 Medical, Dental and Lab Services	13,611	7,273	8,600	8,600
4334 Fire Prevention and Inspection	2,620	5,300	5,050	5,050
4337 Other Governmental Agencies	157,907	621,500	20,000	20,000
4341 Service Connect Expense	2,967	30,000	-	-
4400 Publication and Legal Notices	10,606	9,500	21,500	21,500
4420 Rents and Leases - Equipment	218,551	197,720	168,120	168,120
4421 Security System	1,488	1,488	1,488	1,488
4440 Rent & Lease - Building/Improvements	61,032	49,389	49,957	49,957

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Department of Transportation**  
 Function **Public Ways and Facilities**  
 Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5
4460 Small Tools and Instruments	10,064	16,970	18,850	18,850
4461 Minor Equipment	16,162	20,200	31,850	31,850
4462 Minor Computer Equipment	34,188	-	6,960	6,960
4463 Minor Telephone and Radio Equipment	1,137	5,344	-	-
4500 Special Departmental Expense	120,853	444,000	333,205	333,205
4502 Educational Materials	-	374	-	-
4503 Staff Development	26,909	39,005	47,705	47,705
4507 Fire and Safety Supplies	7,204	8,700	10,350	10,350
4508 Snow Removal	26,206	-	-	-
4529 Software License	1,768	4,140	8,280	8,280
4540 Staff Development	200	-	-	-
4560 Road: Bridge Material Inventory	22,369	40,000	10,000	10,000
4561 Road: Guardrail Inventory	16,347	10,000	10,000	10,000
4562 Road: Marking Supplies	36,488	24,000	21,000	21,000
4563 Road: Materials Testing	-	1,000	1,000	1,000
4564 Road: Herbicide	133,096	100,000	100,000	100,000
4565 Road: Chips	265,020	97,000	230,000	230,000
4566 Road: Plant Mix	915,632	1,230,000	880,000	880,000
4567 Road: AB Rock	6,483	6,500	6,000	6,000
4568 Road: Crack Filler	27,214	10,000	10,000	10,000
4569 Road: Culverts	22,033	5,000	9,500	9,500
4570 Road: Emulsion	933,185	490,000	675,000	675,000
4571 Road: Signs	121,490	99,000	51,500	51,500
4572 Road: Beads	33,370	33,000	35,000	35,000
4573 Road: Paint	155,735	130,000	147,000	147,000
4574 Road: Salt and Sand - Snow Removal	37,115	45,000	56,000	56,000
4575 Road: Signal Materials	92,266	95,000	95,000	95,000
4590 Road: Hauling - Plant Mix	168,145	210,000	110,000	110,000
4591 Road: Hauling - Ab Rock	-	830	-	-
4592 Road: Hauling Emulsion	33,929	819	8,000	8,000
4600 Transportation and Travel	822	7,050	12,300	12,300
4602 Employee - Private Auto Mileage	6,366	400	200	200
4605 Vehicle - Rent or Lease	170,216	215,000	171,500	171,500
4606 Fuel Purchases	514,914	500,500	675,000	675,000
4608 Hotel Accommodations	331	393	-	-
4620 Utilities	248,619	247,797	255,797	255,797
<b>Total Services and Supplies</b>	<b>\$ 31,743,112</b>	<b>\$ 53,198,378</b>	<b>\$ 40,092,129</b>	<b>\$ 40,092,129</b>
<b>Other Charges</b>				
5140 Judgments & Damages	\$ -	\$ 25,000	\$ -	\$ -
5160 Rights of Way	1,404,077	321,400	2,864,400	2,864,400
5180 Taxes & Assessments	700	674	700	700
5240 Contribution To Non-county Governmental	10,000	10,000	10,000	10,000
5300 Interfund Expenditures	(185,072)	1,362,194	1,656,777	1,656,777
5302 Infrnd Exp: Radio Equipment and Support	-	1,000	1,000	1,000
5304 Infrnd Exp: Mail Service	5,427	-	-	-
5305 Infrnd Exp: Stores Support	3,838	-	-	-

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Department of Transportation**  
 Function **Public Ways and Facilities**  
 Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
5310 Infrnd Exp: County Counsel	110,343	145,000	151,500	151,500
5316 Infrnd Exp: IS Programming Support	-	3,000	-	-
5318 Infrnd Exp: Maint Buildg & Imprvmnts	19,107	20,000	-	-
5321 Infrnd Exp: Collections	2,698	1,500	1,500	1,500
5330 Infrnd Exp: Allocated Salaries & Benefits	2,013,364	2,819,281	3,075,479	3,075,479
5350 Infrnd Exp: IS Programming Support	153,600	-	-	-
Total Other Charges	\$ 3,538,082	\$ 4,709,049	\$ 7,761,356	\$ 7,761,356
<b>Fixed Assets</b>				
6020 Fixed Assets - Building and Improvement	\$ -	\$ 20,000	\$ 705,000	\$ 705,000
6027 Fixed Assets - Infrastructure Acquisition	995,863	1,262,565	1,151,015	1,151,015
6040 Fixed Assets - Equipment	439,531	2,309,694	1,937,250	1,937,250
6042 Fixed Assets - Computer Sys Equipment	42,087	-	11,000	11,000
Total Fixed Assets	\$ 1,477,481	\$ 3,592,259	\$ 3,804,265	\$ 3,804,265
<b>Other Financing Uses</b>				
7000 Operating Transfers Out	\$ 77,497	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 77,497	\$ -	\$ -	\$ -
<b>Intrafund Transfers</b>				
7252 Intrafund: Capital Improvement	\$ 4,016,912	\$ 5,000,000	\$ 6,372,304	\$ 6,372,304
7253 Intrafund: Erosion Control	97,645	615,119	282,606	282,606
Total Intrafund Transfers	\$ 4,114,557	\$ 5,615,119	\$ 6,654,910	\$ 6,654,910
<b>Intrafund Abatement</b>				
7382 Intrafund Abatemnt: Capital Improvement	\$ (4,016,912)	\$ (5,000,000)	\$ (6,372,304)	\$ (6,372,304)
7383 Intrafund Abatemnt: Erosion Control	(824,062)	(1,086,098)	(1,060,340)	(1,060,340)
Total Intrafund Abatement	\$ (4,840,974)	\$ (6,086,098)	\$ (7,432,644)	\$ (7,432,644)
<b>Total Expenditures/Appropriations</b>	<b>\$ 49,500,888</b>	<b>\$ 76,931,750</b>	<b>\$ 67,892,029</b>	<b>\$ 67,892,029</b>
<b>Net Cost</b>	<b>\$ 4,686,280</b>	<b>\$ (5,213,187)</b>	<b>\$ (6,403,736)</b>	<b>\$ (6,403,736)</b>

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Road District Tax**  
 Function **Public Ways and Facilities**  
 Activity **Public Ways**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

**Taxes**

0100 Property Taxes - Current Secured	\$ 4,738,153	\$ 4,750,300	\$ 5,314,133	\$ 5,314,133
0110 Property Taxes - Current Unsecured	99,713	105,000	121,255	121,255
0120 Property Taxes - Prior Secured	(1,087)	(2,000)	-	-
0130 Property Taxes - Prior Unsecured	(119)	1,700	500	500
0140 Supplemental Property Taxes - Current	55,573	6,000	63,928	63,928
0150 Supplemental Property Taxes - Prior	21,577	26,000	31,200	31,200
Total Taxes	\$ 4,913,810	\$ 4,887,000	\$ 5,531,016	\$ 5,531,016

**Fines, Forfeitures and Penalties**

0360 Penalties and Costs on Delinquent Taxes	\$ 1,584	\$ 1,500	\$ 1,040	\$ 1,040
Total Fines, Forfeitures and Penalties	\$ 1,584	\$ 1,500	\$ 1,040	\$ 1,040

**Revenue from Use of Money and Property**

0400 Interest	\$ 2,669	\$ 3,000	\$ 5,000	\$ 5,000
Total Revenue from Use of Money and Property	\$ 2,669	\$ 3,000	\$ 5,000	\$ 5,000

**Intergovernmental Revenue - State**

0820 State - Homeowners' Property Tax Relief	\$ 53,504	\$ 54,000	\$ 56,482	\$ 56,482
Total Intergovernmental Revenue - State	\$ 53,504	\$ 54,000	\$ 56,482	\$ 56,482

<b>Total Revenue</b>	<b>\$ 4,971,566</b>	<b>\$ 4,945,500</b>	<b>\$ 5,593,538</b>	<b>\$ 5,593,538</b>
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**Other Charges**

5240 Contribution To Non-county Governmental	\$ 9,890	\$ 9,933	\$ 10,150	\$ 10,150
Total Other Charges	\$ 9,890	\$ 9,933	\$ 10,150	\$ 10,150

**Other Financing Uses**

7000 Operating Transfers Out	\$ 4,500,000	\$ 5,314,124	\$ 6,187,701	\$ 6,187,701
Total Other Financing Uses	\$ 4,500,000	\$ 5,314,124	\$ 6,187,701	\$ 6,187,701

<b>Total Expenditures/Appropriations</b>	<b>\$ 4,509,890</b>	<b>\$ 5,324,057</b>	<b>\$ 6,197,851</b>	<b>\$ 6,197,851</b>
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<b>Net Cost</b>	<b>\$ 461,676</b>	<b>\$ (378,557)</b>	<b>\$ (604,313)</b>	<b>\$ (604,313)</b>
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El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Special Aviation**  
 Function **Public Ways and Facilities**  
 Activity **Transportation Terminals**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

**Revenue from Use of Money and Property**

0400 Interest	\$ 5	\$ 2	\$ 20	\$ 20
Total Revenue from Use of Money and Property	\$ 5	\$ 2	\$ 20	\$ 20

**Intergovernmental Revenue - State**

0500 State - Aviation	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Intergovernmental Revenue - State	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

<b>Total Revenue</b>	<b>\$ 20,005</b>	<b>\$ 20,002</b>	<b>\$ 20,020</b>	<b>\$ 20,020</b>
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**Other Financing Uses**

7000 Operating Transfers Out	\$ 20,000	\$ 20,062	\$ 20,020	\$ 20,020
Total Other Financing Uses	\$ 20,000	\$ 20,062	\$ 20,020	\$ 20,020

<b>Total Expenditures/Appropriations</b>	<b>\$ 20,000</b>	<b>\$ 20,062</b>	<b>\$ 20,020</b>	<b>\$ 20,020</b>
<b>Net Cost</b>	<b>\$ 5</b>	<b>\$ (60)</b>	<b>\$ -</b>	<b>\$ -</b>

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **30 Placerville Union Cemetery**  
 Function **Public Protection**  
 Activity **Other Protection**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

**Revenue from Use of Money and Property**

0400 Interest	\$ 217	\$ 230	\$ 300	\$ 300
Total Revenue from Use of Money and Property	\$ 217	\$ 230	\$ 300	\$ 300

**Charges for Services**

1740 Charges for Services	\$ 11,310	\$ 15,000	\$ 13,950	\$ 13,950
Total Charges for Services	\$ 11,310	\$ 15,000	\$ 13,950	\$ 13,950

**Miscellaneous Revenues**

1920 Other Sales	\$ 3,900	\$ 13,000	\$ 8,050	\$ 8,050
1940 Miscellaneous Revenue	20,247	5,600	5,900	5,900
Total Miscellaneous Revenues	\$ 24,147	\$ 18,600	\$ 13,950	\$ 13,950

<b>Total Revenue</b>	<b>\$ 35,674</b>	<b>\$ 33,830</b>	<b>\$ 28,200</b>	<b>\$ 28,200</b>
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**Services and Supplies**

4184 Maintenance - Cemetery	\$ 21,640	\$ 24,000	\$ 32,000	\$ 32,000
4197 Maintenance - Building Supplies	-	700	700	700
4300 Professional and Specialized Services	-	1,000	6,000	6,000
4333 Burial Services	12,085	15,000	13,950	13,950
4337 Other Governmental Agencies	-	1,500	-	-
4400 Publication and Legal Notices	-	150	300	300
4460 Small Tools and Instruments	-	250	350	350
4500 Special Departmental Expense	-	200	3,000	3,000
4620 Utilities	236	260	250	250
Total Services and Supplies	\$ 33,961	\$ 43,060	\$ 56,550	\$ 56,550

**Other Charges**

5300 Interfund Expenditures	\$ -	\$ 2,000	\$ -	\$ -
Total Other Charges	\$ -	\$ 2,000	\$ -	\$ -

**Fixed Assets**

6020 Fixed Assets - Building and Improvement	\$ -	\$ 28,500	\$ 20,000	\$ 20,000
Total Fixed Assets	\$ -	\$ 28,500	\$ 20,000	\$ 20,000

<b>Total Expenditures/Appropriations</b>	<b>\$ 33,961</b>	<b>\$ 73,560</b>	<b>\$ 76,550</b>	<b>\$ 76,550</b>
<b>Net Cost</b>	<b>\$ 1,713</b>	<b>\$ (39,730)</b>	<b>\$ (48,350)</b>	<b>\$ (48,350)</b>

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
				Fund Title	Fleet	
				Service Activity	Transportation	
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended		
1	2	3	4	5		
<b>Operating Revenues</b>						
1740 Charges for Services	\$ 1,570,505	\$ 2,000,000	\$ 1,758,112	\$ 1,758,112		
1800 Interfund Revenue	38,530	36,500	41,660	41,660		
<b>Charges for Services</b>	<b>1,609,035</b>	<b>2,036,500</b>	<b>1,799,772</b>	<b>1,799,772</b>		
1949 Auto Physical Damage	66,424	82,111	55,980	55,980		
<b>Miscellaneous Revenues</b>	<b>66,424</b>	<b>82,111</b>	<b>55,980</b>	<b>55,980</b>		
<b>Total Operating Revenues</b>	<b>\$ 1,675,459</b>	<b>\$ 2,118,611</b>	<b>\$ 1,855,752</b>	<b>\$ 1,855,752</b>		
<b>Operating Expenses</b>						
<b>Salaries &amp; Employee Benefits</b>						
3000 Permanent Employees / Elected Officials	\$ 165,079	\$ 189,411	\$ 202,225	\$ 202,225		
3002 Overtime	127	35	-	-		
3004 Other Compensation	7,283	600	900	900		
3020 Employer Share - Employee Retirement	29,423	33,405	36,683	36,683		
3022 Employer Share - Medi Care	2,351	2,646	2,932	2,932		
3040 Employer Share - Health Insurance	41,510	70,202	61,525	61,525		
3041 Employer Share - Unemployment Insurance	238	-	-	-		
3042 Employer Share - Long Term Disab Insurance	282	423	506	506		
3046 Retiree Health - Defined Contributions	4,863	3,907	4,109	4,109		
3060 Employer Share - Workers' Compensation	21,422	18,367	18,081	18,081		
<b>Salaries &amp; Employee Benefits</b>	<b>272,578</b>	<b>318,996</b>	<b>326,961</b>	<b>326,961</b>		
4020 Clothing and Personal Supplies	331	350	350	350		
4040 Telephone Company Vendor Payments	5	-	-	-		
4041 Cnty Pass thru Telephone Charges to Depts	134	150	80	80		
4080 Household Expense	233	400	500	500		
4083 Household Expense - Laundry	2,873	3,000	3,000	3,000		
4086 Household Expense - Janitorial / Custodial	2,520	2,520	3,240	3,240		
4100 Insurance - Premium	732	1,404	1,507	1,507		
4140 Maintenance - Equipment	1,635	1,750	2,600	2,600		
4144 Maintenance - Computer System / Software / License	2,670	4,250	5,000	5,000		
4145 Maintenance - Equipment Parts	989	900	1,000	1,000		
4160 Maintenance Vehicles - Service Contract	254,687	255,000	255,000	255,000		
4161 Maintenance Vehicles - Parts/Direct Chrg	(245)	500	730	730		
4162 Maintenance Vehicles - Supplies	8,634	9,000	9,000	9,000		
4163 Maintenance Vehicles - Inventory	94,049	112,000	112,000	112,000		
4164 Maintenance Vehicles - Tires and Tubes	128,679	132,000	132,000	132,000		
4165 Maintenance Vehicles - Oil and Grease	-	100	-	-		
4197 Maintenance - Building Supplies	92	125	100	100		
4260 Office Expense	1,381	-	-	-		
4261 Postage	62	-	-	-		
4262 Software	-	1,000	-	-		
4263 Subscription/ Newspaper/ Journals	-	1,500	1,500	1,500		
4264 Books/Manuals	-	100	100	100		
4300 Professional and Specialized Services	44	250	-	-		
4334 Fire Prevention and Inspection	33	350	350	350		
4420 Rents and Leases - Equipment	3,391	200	7,880	7,880		
4460 Small Tools and Instruments	616	900	600	600		
4461 Minor Equipment	1,107	3,500	1,500	1,500		
4463 Equipment: Telephone & Radio	318	-	-	-		
4500 Special Departmental Expense	175	150	150	150		
4501 Special Projects	-	-	30,000	30,000		
4503 Staff Development	240	1,000	1,000	1,000		

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

El Dorado County  
 Operation of Internal Service Fund  
 Fiscal Year 2015-16

Schedule 10

Fund Title	Fleet
Service Activity	Transportation

Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
4571 Road:Signs	26	11	-	-
4605 Vehicle - Rent or Lease	805	1,000	800	800
4606 Fuel Purchases	2,094	1,400	1,800	1,800
4620 Utilities	4,986	6,000	6,000	6,000
<b>Services &amp; Supplies</b>	<b>513,295</b>	<b>540,810</b>	<b>577,787</b>	<b>577,787</b>
<b>Other Charges</b>				
5300 Interfund Expenditures	24,217	62,196	118,884	118,884
5310 Infrnd Exp: County Counsel	136	-	-	-
5330 Infrnd Exp: Allocated Salaries/Benefits	31,598	41,607	46,527	46,527
<b>Other Charges</b>	<b>55,951</b>	<b>103,803</b>	<b>165,411</b>	<b>165,411</b>
<b>Intrafund Charges and Abatements</b>				
7250 Infrnd Transfers: Non General Fund	94,936	106,111	108,800	108,800
7380 Infrnd Abatement: Not General Fund	(94,936)	(106,111)	(108,800)	(108,800)
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriations for Contingencies</b>				
7700 Appropriation for Contingencies	-	-	119,000	119,000
<b>Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>119,000</b>	<b>119,000</b>
<b>Depreciation</b>				
5200 Depreciation	830,846	865,112	841,413	841,413
<b>Depreciation</b>	<b>830,846</b>	<b>865,112</b>	<b>841,413</b>	<b>841,413</b>
<b>Total Operating Expenses</b>	<b>\$ 1,672,670</b>	<b>\$ 1,828,721</b>	<b>\$ 2,030,572</b>	<b>\$ 2,030,572</b>
<b>Operating Income (Loss)</b>	<b>\$ 2,789</b>	<b>\$ 289,890</b>	<b>\$ (174,820)</b>	<b>\$ (174,820)</b>
<b>Non-Operating Revenue (Expenses)</b>				
0400 Interest	\$ 3,823	\$ 4,208	\$ 3,820	\$ 3,820
0880 Other State	-	1,500	-	-
1942 Miscellaneous Reimbursement	39,849	17,635	22,000	22,000
2000 Sale of Fixed Assets	(45,183)	-	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (1,511)</b>	<b>\$ 23,343</b>	<b>\$ 25,820</b>	<b>\$ 25,820</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,278</b>	<b>\$ 313,233</b>	<b>\$ (149,000)</b>	<b>\$ (149,000)</b>
Capital Contributions	\$ 25,931	\$ -	\$ -	\$ -
2022 Operating Transfers In: Fleet	55,773	63,000	119,000	119,000
7100 Residual Equity Transfer Out	21,048	-	-	-
<b>Change in Net Assets</b>	<b>\$ 104,030</b>	<b>\$ 376,233</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>
<b>Net Assets - Beginning Balance</b>	<b>(30,039)</b>	<b>73,991</b>	<b>450,224</b>	<b>450,224</b>
<b>Net Assets - Ending Balance</b>	<b>\$ 73,991</b>	<b>\$ 450,224</b>	<b>\$ 420,224</b>	<b>\$ 420,224</b>
<b>Capital Assets</b>				
6040 Fixed Assets - Equipment	\$ 10,945	\$ -	\$ -	\$ -
6045 Fixed assets - Vehicles	1,159,451	1,430,926	1,774,000	1,774,000
<b>TOTAL Capital Assets</b>	<b>\$ 1,170,396</b>	<b>\$ 1,430,926</b>	<b>\$ 1,774,000</b>	<b>\$ 1,774,000</b>

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Enterprise Fund Fiscal Year 2015-16			Schedule 11	
				Fund Title Service Activity	Georgetown Airport Aviation	
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended		
1	2	3	4	5		
<b>Operating Revenues</b>						
0423 Rent - Airport Fixed Base Operator	\$ 10,118	\$ 10,881	\$ 9,482	\$ 9,482		
0425 Rent - Airport Tie Down	9,124	4,400	5,808	5,808		
0426 Rent - Airport Land Use Space	18,798	15,300	17,488	17,488		
<b>Rents and Concessions</b>	<b>38,040</b>	<b>30,581</b>	<b>32,778</b>	<b>32,778</b>		
1920 Other Sales	27,186	34,100	27,200	27,200		
<b>Miscellaneous Revenues</b>	<b>27,186</b>	<b>34,100</b>	<b>27,200</b>	<b>27,200</b>		
<b>Total Operating Revenues</b>	<b>\$ 65,227</b>	<b>\$ 64,681</b>	<b>\$ 59,978</b>	<b>\$ 59,978</b>		
<b>Operating Expenses</b>						
<b>Services &amp; Supplies</b>						
4080 Household Expense	\$ -	\$ 100	\$ 100	\$ 100		
4100 Insurance - Premium	825	-	-	-		
4101 Insurance - Additional Liability	8,267	8,500	8,505	8,505		
4140 Maintenance - Equipment	181	1,300	1,700	1,700		
4143 Maintenance - Service Contract	3,355	2,750	2,750	2,750		
4144 Maintenance - Computer System/Software	-	500	1,500	1,500		
4145 Maintenance - Equipment Parts	3,131	1,500	2,400	2,400		
4180 Maintenance - Building and Improvements	-	250	5,300	5,300		
4183 Maintenance - Grounds	-	-	250	250		
4197 Maintenance - Building Supplies	990	1,000	500	500		
4240 Miscellaneous Expense	639	900	700	700		
4300 Professional and Specialized Services	23,319	155,900	91,775	91,775		
4334 Fire Prevention & Inspection	474	-	-	-		
4337 Other Governmental Agencies	8,968	2,500	2,000	2,000		
4460 Small Tools and Instruments	-	50	100	100		
4461 Minor Equipment	188	-	-	-		
4500 Special Department Expense	1,612	2,515	3,763	3,763		
4515 Bulk Fuel Purchases	25,068	31,000	25,000	25,000		
4564 Road: Herbicide	827	-	-	-		
4620 Utilities	5,632	6,000	6,800	6,800		
<b>Services &amp; Supplies</b>	<b>83,476</b>	<b>214,765</b>	<b>153,143</b>	<b>153,143</b>		
<b>Other Charges</b>						
5300 Interfund Expenditures	2,861	2,127	1,000	1,000		
5310 Infrnd Exp: County Counsel	920	250	1,300	1,300		
5321 Infrnd Exp: Collections	-	400	400	400		
<b>Other Charges</b>	<b>3,781</b>	<b>2,777</b>	<b>2,700</b>	<b>2,700</b>		
<b>Intrafund Transfers and Abatements</b>						
7250 Infrnd Transfers: Non General Fund	55,468	66,413	62,146	62,146		
<b>Intrafund Transfers and Abatements</b>	<b>55,468</b>	<b>66,413</b>	<b>62,146</b>	<b>62,146</b>		
<b>Depreciation</b>						
5200 Depreciation	79,033	82,000	80,000	80,000		
<b>Total Depreciation</b>	<b>79,033</b>	<b>82,000</b>	<b>80,000</b>	<b>80,000</b>		
<b>Total Operating Expenses</b>	<b>\$ 221,758</b>	<b>\$ 365,955</b>	<b>\$ 297,989</b>	<b>\$ 297,989</b>		
<b>Operating Income (Loss)</b>	<b>\$ (156,531)</b>	<b>\$ (301,274)</b>	<b>\$ (238,011)</b>	<b>\$ (238,011)</b>		
<b>Non-Operating Revenue (Expenses)</b>						
0400 Interest	\$ 66	\$ 68	\$ 50	\$ 50		
1940 Miscellaneous Revenue	250	250	-	-		
1942 Miscellaneous Reimbursement	-	-	900	900		
1943 Miscellaneous Donation	-	500	-	-		
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 316</b>	<b>\$ 818</b>	<b>\$ 950</b>	<b>\$ 950</b>		

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

El Dorado County  
 Operation of Enterprise Fund  
 Fiscal Year 2015-16

Schedule 11

Fund Title Service Activity	Georgetown Airport Aviation
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Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
<b>Income Before Capital Contributions and Transfers</b>	\$ (156,215)	\$ (300,456)	\$ (237,061)	\$ (237,061)
1100 Federal - Other	\$ 16,698	\$ 138,128	\$ 85,500	\$ 85,500
2020 Operating Transfers In	63,473	80,328	76,561	76,561
<b>Change in Net Assets</b>	\$ (76,044)	\$ (82,000)	\$ (75,000)	\$ (75,000)
<b>Net Assets - Beginning Balance</b>	(78,945)	(154,989)	(236,989)	(236,989)
<b>Net Assets - Ending Balance</b>	\$ (154,989)	\$ (236,989)	\$ (311,989)	\$ (311,989)
<b>Capital Assets</b>				
6021 Fixed Assets - Design Services	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>TOTAL Capital Assets</b>	\$ -	\$ -	\$ 5,000	\$ 5,000

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>El Dorado County</b> <b>Operation of Enterprise Fund</b> <b>Fiscal Year 2015-16</b>	<b>Schedule 11</b>		
		<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; border-right: 1px solid black; padding: 2px;"> <b>Fund Title</b>  <b>Service Activity</b> </td> <td style="padding: 2px;"> <b>Placerville Airport</b>  <b>Aviation</b> </td> </tr> </table>	<b>Fund Title</b> <b>Service Activity</b>	<b>Placerville Airport</b> <b>Aviation</b>
<b>Fund Title</b> <b>Service Activity</b>	<b>Placerville Airport</b> <b>Aviation</b>			

Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

Operating Revenues				
0423 Rent - Airport Fixed Base Operator	\$ 52,846	\$ 58,250	\$ 49,663	\$ 49,663
0424 Rent - Airport Hangar	22,238	17,026	18,000	18,000
0425 Rent - Airport Tie Down	36,921	30,000	29,216	29,216
0426 Rent - Airport Land Use Space	85,488	82,536	79,899	79,899
<b>Rents and Concessions</b>	<b>197,494</b>	<b>187,812</b>	<b>176,778</b>	<b>176,778</b>
1920 Other Sales	462,463	469,700	453,514	453,514
<b>Miscellaneous Revenues</b>	<b>462,463</b>	<b>469,700</b>	<b>453,514</b>	<b>453,514</b>
<b>Total Operating Revenues</b>	<b>\$ 659,957</b>	<b>\$ 657,512</b>	<b>\$ 630,292</b>	<b>\$ 630,292</b>

Operating Expenses				
Salaries and Benefits				
3000 Permanent Employees / Elected Officials	\$ 144,911	\$ 158,497	\$ 136,073	\$ 136,073
3001 Temporary Employees	6,298	5,200	-	-
3002 Overtime	8	186	-	-
3004 Other Compensation	5,101	2,504	1,160	1,160
3020 Employer Share - Employee Retirement	28,486	31,541	26,604	26,604
3022 Employer Share - Medi Care	2,069	2,298	1,973	1,973
3040 Employer Share - Health Insurance	47,690	65,364	67,097	67,097
3041 Employer Share - Unemployment Insurance	301	-	-	-
3042 Employer Share - Long Term Disab Insurance	247	376	340	340
3046 Retiree Health - Defined Contribution	2,918	-	2,567	2,567
3060 Employer Share - Workers' Compensation	417	-	5,413	5,413
<b>Salaries and Benefits</b>	<b>238,444</b>	<b>265,966</b>	<b>241,227</b>	<b>241,227</b>
4020 Clothing and Personal Supplies	62	75	75	75
4040 Telephone Company Vendor Payments	-	720	2,160	2,160
4041 Cnty Pass thru Telephone Charges to Depts	1,609	360	360	360
4080 Household Expense	490	400	450	450
4083 Household Expense - Laundry	151	258	275	275
4085 Household Expense - Refuse Disposal	1,912	1,950	1,990	1,990
4100 Insurance - Premium	742	-	-	-
4101 Insurance - Additional Liability	8,267	8,500	8,500	8,500
4140 Maintenance - Equipment	1,410	3,000	2,500	2,500
4143 Maintenance - Service Contract	595	800	800	800
4144 Maintenance - Computer System/Software/License	913	995	995	995
4145 Maintenance - Equipment Parts	2,351	6,625	3,800	3,800
4180 Maintenance - Building and Improvements	23	1,000	1,000	1,000
4197 Maintenance - Building Supplies	1,712	1,500	2,525	2,525
4220 Memberships	-	39	39	39
4240 Miscellaneous Expense	10,314	9,300	10,000	10,000
4260 Office Expense	515	-	-	-
4261 Postage	205	-	-	-
4266 Printing / Duplicating	70	-	-	-
4300 Professional and Specialized Services	7,965	21,625	41,595	41,595
4334 Fire Prevention and Inspection	540	100	100	100
4337 Other Governmental Agencies	224	1,000	1,000	1,000
4400 Publication and Legal Notices	-	3,600	2,800	2,800
4460 Small Tools and Instruments	180	275	700	700
4461 Minor Equipment	-	200	1,300	1,300
4500 Special Departmental Expense	1,806	8,314	3,069	3,069
4503 Staff Development	-	50	50	50
4515 Bulk Fuel Purchases	402,456	427,000	411,000	411,000
4564 Road: Herbicide	2,090	-	-	-
4571 Road: Signs	282	-	-	-
4605 Vehicle - Rent or Leases	2,187	3,100	2,600	2,600

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Enterprise Fund Fiscal Year 2015-16			Schedule 11	
				Fund Title Service Activity	Placerville Airport Aviation
				2013-14 Actual	2014-15 Actual Estimated
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended	
1	2	3	4	5	
4606 Fuel Purchases	2,858	2,000	3,000	3,000	
4620 Utilities	12,798	14,300	16,150	16,150	
<b>Services and Supplies</b>	<b>464,728</b>	<b>517,086</b>	<b>518,833</b>	<b>518,833</b>	
<b>Other Charges</b>					
5300 Interfund Expenditures	7,664	14,158	15,199	15,199	
5310 Infrnd Exp: County Counsel	532	2,550	2,625	2,625	
5321 Infrnd Exp: Collections	651	500	500	500	
5330 Infrnd Exp: Allocated Salaries/Benefits	28,948	36,681	40,418	40,418	
5350 Infrnd Exp: Facilities, Parks & Rec	369	-	-	-	
<b>Other Charges</b>	<b>38,164</b>	<b>53,889</b>	<b>58,742</b>	<b>58,742</b>	
<b>Intrafund Transfers and Abatements</b>					
7250 Infrnd Transfers: Non General Fund	229,256	249,841	236,523	236,523	
7380 Infrnd Abatements: Not General Fund	(284,724)	(316,254)	(298,669)	(298,669)	
<b>Intrafund Transfers and Abatements</b>	<b>(55,468)</b>	<b>(66,413)</b>	<b>(62,146)</b>	<b>(62,146)</b>	
<b>Depreciation</b>					
5200 Depreciation	218,384	300,000	250,000	250,000	
<b>Depreciation</b>	<b>218,384</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	
<b>Total Operating Expenses</b>	<b>\$ 904,251</b>	<b>\$ 1,070,528</b>	<b>\$ 1,006,656</b>	<b>\$ 1,006,656</b>	
<b>Operating Income (Loss)</b>	<b>\$ (244,294)</b>	<b>\$ (413,016)</b>	<b>\$ (376,364)</b>	<b>\$ (376,364)</b>	
<b>Non-Operating Revenue (Expenses)</b>					
0400 Interest	\$ (108)	\$ 218	\$ 80	\$ 80	
1940 Miscellaneous Revenue	1,000	2,000	270	270	
1942 Miscellaneous Reimbursement	-	2,000	1,025	1,025	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 892</b>	<b>\$ 4,218</b>	<b>\$ 1,375</b>	<b>\$ 1,375</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (243,402)</b>	<b>\$ (408,798)</b>	<b>\$ (374,989)</b>	<b>\$ (374,989)</b>	
1100 Federal - Other	\$ (25,264)	\$ 51,120	\$ 309,600	\$ 309,600	
2020 Operating Transfers In	85,212	220,642	83,703	83,703	
<b>Change in Net Assets</b>	<b>\$ (183,454)</b>	<b>\$ (137,036)</b>	<b>\$ 18,314</b>	<b>\$ 18,314</b>	
<b>Net Assets - Beginning Balance</b>	<b>606,422</b>	<b>422,968</b>	<b>285,932</b>	<b>285,932</b>	
<b>Net Assets - Ending Balance</b>	<b>\$ 422,968</b>	<b>\$ 285,932</b>	<b>\$ 304,246</b>	<b>\$ 304,246</b>	
<b>Capital Assets</b>					
6021 Fixed Assets - Design Services	\$ -	\$ 62,200	\$ 70,450	\$ 70,450	
6022 Fixed Assets - Project Management	3,909	-	-	-	
6023 Fixed Assets - Construction	14,350	141,000	222,000	222,000	
<b>TOTAL Capital Assets</b>	<b>\$ 18,260</b>	<b>\$ 203,200</b>	<b>\$ 292,450</b>	<b>\$ 292,450</b>	



El Dorado County  
 Special Districts and Other Agencies  
 Financing Sources and Uses by Budget Unit by Object  
 Fiscal Year 2015-16

CDA - County Service Area #2

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

**Taxes**

0100	Property Taxes - Current Secured	\$ 20,870	\$ 21,369	\$ 21,369	\$ 21,369
0110	Property Taxes - Current Unsecured	440	-	-	-
0120	Property Taxes - Prior Secured	(5)	-	-	-
0130	Property Taxes - Prior Unsecured	(1)	-	25,929	25,929
0140	Supplemental Property Taxes - Current	245	-	-	-
0150	Supplemental Property Taxes - Prior	96	-	-	-
	Total Taxes	\$ 21,646	\$ 21,369	\$ 47,298	\$ 47,298

**Fines, Forfeitures and Penalties**

0360	Penalties and Costs on Delinquent Taxes	\$ 56	\$ -	\$ -	\$ -
	Total Fines, Forfeitures and Penalties	\$ 56	\$ -	\$ -	\$ -

**Revenue from Use of Money and Property**

0400	Interest	\$ 322	\$ -	\$ -	\$ -
	Total Revenue from Use of Money and Property	\$ 322	\$ -	\$ -	\$ -

**Intergovernmental Revenue - State**

0820	State - Homeowners' Property Tax Relief	\$ 236	\$ -	\$ -	\$ -
	Total Intergovernmental Revenue - State	\$ 236	\$ -	\$ -	\$ -

**Charges for Services**

1310	Special Assessments	\$ 67,887	\$ 67,518	\$ 41,457	\$ 41,457
	Total Charges for Services	\$ 67,887	\$ 67,518	\$ 41,457	\$ 41,457

<b>Total Revenue</b>	<b>\$ 90,149</b>	<b>\$ 88,887</b>	<b>\$ 88,755</b>	<b>\$ 88,755</b>
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**Services and Supplies**

4260	Office Expense	\$ 37	\$ 50	\$ -	\$ -
4303	Road Maintenance and Construction	117,639	110,602	123,097	123,097
4400	Publication and Legal Notices	29	60	75	75
4440	Rent & Lease - Building/Improvements	30	30	30	30
4501	Special Projects	-	19,510	33,507	33,507
4564	Road: Herbicide	348	350	350	350
4566	Road: Plant Mix	1,135	2,000	-	-
4567	Road: AB Rock	-	-	940	940
4590	Road: Hauling - Plant Mix	176	-	-	-
4606	Fuel Purchases	266	150	150	150
	Total Services and Supplies	\$ 119,660	\$ 132,752	\$ 158,149	\$ 158,149

**Intrafund Transfers**

7250	Intrafund Transfers: Non General Fund	\$ -	\$ 5,200	\$ 5,200	\$ 5,200
7257	Intrafund: CSA Insurance	6,160	6,800	6,800	6,800
7260	Intrafund: Allocated Salary & Admin	4,196	-	-	-
	Total Intrafund Transfers	\$ 10,356	\$ 12,000	\$ 12,000	\$ 12,000

<b>Total Expenditures/Appropriations</b>	<b>\$ 130,016</b>	<b>\$ 144,752</b>	<b>\$ 170,149</b>	<b>\$ 170,149</b>
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<b>Net Cost</b>	<b>\$ (39,868)</b>	<b>\$ (55,865)</b>	<b>\$ (81,394)</b>	<b>\$ (81,394)</b>
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State Controller Schedules County Budget Act January 2010 Edition, Revision #1	<b>El Dorado County</b> <b>Special Districts and Other Agencies</b> <b>Financing Sources and Uses by Budget Unit by Object</b> <b>Fiscal Year 2015-16</b>  <b>CDA - County Service Area #3</b>	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

<b>Taxes</b>				
0130 Property Taxes - Prior Unsecured	\$ 10	\$ -	\$ -	-
0175 Direct Assessment	12,900	12,820	12,763	12,763
Total Taxes	\$ 12,910	\$ 12,820	\$ 12,763	\$ 12,763

<b>Fines, Forfeitures and Penalties</b>				
0360 Penalties and Costs on Delinquent Taxes	\$ 1,198	\$ -	\$ -	-
Total Fines, Forfeitures and Penalties	\$ 1,198	\$ -	\$ -	-

<b>Revenue from Use of Money and Property</b>				
0400 Interest	\$ 1,732	\$ 240	\$ -	-
Total Revenue from Use of Money and Property	\$ 1,732	\$ 240	\$ -	-

<b>Charges for Services</b>				
1310 Special Assessments	\$ 224,978	\$ 224,671	\$ 222,827	\$ 222,827
Total Charges for Services	\$ 224,978	\$ 224,671	\$ 222,827	\$ 222,827

<b>Other Financing Sources</b>				
2020 Operating Transfers In	\$ 233,268	\$ 205,000	\$ -	-
Total Other Financing Sources	\$ 233,268	\$ 205,000	\$ -	-

<b>Total Revenue</b>	<b>\$ 474,087</b>	<b>\$ 442,731</b>	<b>\$ 235,590</b>	<b>\$ 235,590</b>
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<b>Services and Supplies</b>				
4400 Publication and Legal Notices	\$ 29	\$ 220	\$ 220	220
4420 Rents and Leases - Equipment	-	2,765	-	-
4501 Special Projects	-	215,202	239,530	239,530
Total Services and Supplies	\$ 29	\$ 218,187	\$ 239,750	\$ 239,750

<b>Other Charges</b>				
5060 Retirement of Other Long Term Debt	\$ -	\$ 68,333	\$ 68,333	68,333
5100 Interest: Other Long Term Debt	-	288	385	385
5356 Infrnd Exp: Road Dst Tax Fund	-	6,500	6,500	6,500
Total Other Charges	\$ -	\$ 75,121	\$ 75,218	\$ 75,218

<b>Fixed Assets</b>				
6040 Fixed Assets - Equipment	\$ 376,763	\$ 380,000	\$ -	-
Total Fixed Assets	\$ 376,763	\$ 380,000	\$ -	-

<b>Other Financing Uses</b>				
7000 Operating Transfers Out	\$ 233,268	\$ 3,720	\$ -	-
Total Other Financing Uses	\$ 233,268	\$ 3,720	\$ -	-

<b>Intrafund Transfers</b>				
7250 Intrafund Transfers: Non General Fund	\$ -	\$ 4,600	\$ 2,870	2,870
7257 Intrafund: CSA Insurance	389	389	389	389
7260 Intrafund: Allocated Salary & Admin	3,218	-	-	-
Total Intrafund Transfers	\$ 3,606	\$ 4,989	\$ 3,259	3,259

<b>Total Expenditures/Appropriations</b>	<b>\$ 613,666</b>	<b>\$ 682,017</b>	<b>\$ 318,227</b>	<b>\$ 318,227</b>
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<b>Net Cost</b>	<b>\$ (139,579)</b>	<b>\$ (239,286)</b>	<b>\$ (82,637)</b>	<b>\$ (82,637)</b>
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El Dorado County  
 Special Districts and Other Agencies  
 Financing Sources and Uses by Budget Unit by Object  
 Fiscal Year 2015-16

CDA - County Service Area #5

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15		2015-16 Department Requested	2015-16 CAO Recommended
		Actual <input type="checkbox"/>	Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5	

**Taxes**

0100	Property Taxes - Current Secured	\$ 39,540	\$ 40,504	\$ 41,689	\$ 41,689
0110	Property Taxes - Current Unsecured	838	-	-	-
0120	Property Taxes - Prior Secured	(9)	-	-	-
0130	Property Taxes - Prior Unsecured	(1)	-	-	-
0140	Supplemental Property Taxes - Current	467	-	-	-
0150	Supplemental Property Taxes - Prior	181	-	-	-
	<b>Total Taxes</b>	<b>\$ 41,015</b>	<b>\$ 40,504</b>	<b>\$ 41,689</b>	<b>\$ 41,689</b>

**Fines, Forfeitures and Penalties**

0360	Penalties and Costs on Delinquent Taxes	\$ 13	\$ -	\$ -	\$ -
	<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Revenue from Use of Money and Property**

0400	Interest	\$ 1,433	\$ -	\$ -	\$ -
	<b>Total Revenue from Use of Money and Property</b>	<b>\$ 1,433</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Intergovernmental Revenue - State**

0820	State - Homeowners' Property Tax Relief	\$ 449	\$ -	\$ -	\$ -
	<b>Total Intergovernmental Revenue - State</b>	<b>\$ 449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Revenue</b>		<b>\$ 42,911</b>	<b>\$ 40,504</b>	<b>\$ 41,689</b>	<b>\$ 41,689</b>
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**Services and Supplies**

4501	Special Projects	\$ -	\$ 10,884	\$ 31,616	\$ 31,616
	<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>\$ 10,884</b>	<b>\$ 31,616</b>	<b>\$ 31,616</b>

**Other Charges**

5356	Intrfnd Exp: Road Dst Tax Fund	\$ -	\$ 11,423	\$ 11,423	\$ 11,423
	<b>Total Other Charges</b>	<b>\$ -</b>	<b>\$ 11,423</b>	<b>\$ 11,423</b>	<b>\$ 11,423</b>

**Intrafund Transfers**

7250	Intrafund Transfers: Non General Fund	\$ -	\$ 600	\$ 650	\$ 650
7260	Intrafund: Allocated Salary & Admin	353	-	-	-
	<b>Total Intrafund Transfers</b>	<b>\$ 353</b>	<b>\$ 600</b>	<b>\$ 650</b>	<b>\$ 650</b>

<b>Total Expenditures/Appropriations</b>		<b>\$ 353</b>	<b>\$ 22,907</b>	<b>\$ 43,689</b>	<b>\$ 43,689</b>
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<b>Net Cost</b>		<b>\$ 42,558</b>	<b>\$ 17,597</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>
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El Dorado County  
 Special Districts and Other Agencies  
 Financing Sources and Uses by Budget Unit by Object  
 Fiscal Year 2015-16

CDA - County Service Area #9

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5

**Taxes**

0100	Property Taxes - Current Secured	\$ 32,573	\$ 33,363	\$ -	\$ -
0110	Property Taxes - Current Unsecured	691	-	-	-
0120	Property Taxes - Prior Secured	(8)	-	-	-
0130	Property Taxes - Prior Unsecured	(1)	-	-	-
0140	Supplemental Property Taxes - Current	385	-	-	-
0150	Supplemental Property Taxes - Prior	150	-	-	-
0175	Direct Assessment	891,411	909,975	329,116	329,116
	<b>Total Taxes</b>	<b>\$ 925,202</b>	<b>\$ 943,338</b>	<b>\$ 329,116</b>	<b>\$ 329,116</b>

**Fines, Forfeitures and Penalties**

0360	Penalties and Costs on Delinquent Taxes	\$ 8,593	\$ -	\$ -	\$ -
	<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 8,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Revenue from Use of Money and Property**

0400	Interest	\$ 19,706	\$ -	\$ -	\$ -
	<b>Total Revenue from Use of Money and Property</b>	<b>\$ 19,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Intergovernmental Revenue - State**

0820	State - Homeowners' Property Tax Relief	\$ 371	\$ -	\$ -	\$ -
	<b>Total Intergovernmental Revenue - State</b>	<b>\$ 371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Charges for Services**

1310	Special Assessments	\$ 339,750	\$ 306,965	\$ 100,657	\$ 100,657
1740	Charges for Services	6,290	15,189	12,189	12,189
	<b>Total Charges for Services</b>	<b>\$ 346,040</b>	<b>\$ 322,154</b>	<b>\$ 112,846</b>	<b>\$ 112,846</b>

**Miscellaneous Revenues**

1920	Other Sales	\$ 3,900	\$ 4,000	\$ 4,000	\$ 4,000
1940	Miscellaneous Revenue	600	-	-	-
	<b>Total Miscellaneous Revenues</b>	<b>\$ 4,500</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>

**Other Financing Sources**

2020	Operating Transfers In	\$ -	\$ 1,050	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 1,050</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Revenue</b>	<b>\$ 1,304,412</b>	<b>\$ 1,270,542</b>	<b>\$ 445,962</b>	<b>\$ 445,962</b>
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**Salaries and Employee Benefits**

3000	Permanent Employees / Elected Officials	\$ 44,306	\$ 70,279	\$ 49,683	\$ 49,683
3002	Overtime	853	-	-	-
3020	Employer Share - Employee Retirement	8,684	-	11,000	11,000
3022	Employer Share - Medi Care	624	-	720	720
3040	Employer Share - Health Insurance	11,019	-	12,247	12,247
3042	Employer Share - Long Term Disab Insurance	47	-	124	124
3046	Retiree Health - Defined Contributions	-	-	686	686
3060	Employer Share - Workers' Compensation	-	-	409	409
	<b>Total Salaries and Employee Benefits</b>	<b>\$ 65,533</b>	<b>\$ 70,279</b>	<b>\$ 74,869</b>	<b>\$ 74,869</b>

**Services and Supplies**

4085	Household Expense - Refuse Disposal	\$ 305	\$ 370	\$ 1,182	\$ 1,182
4102	Insurance - County Service Areas (CSA)	36,079	61,962	-	-
4183	Maintenance - Grounds	19,913	20,000	-	-
4184	Maintenance - Cemetery	22,057	9,255	9,750	9,750
4189	Maintenance - Water System	298	600	-	-

State Controller Schedules County Budget Act January 2010 Edition, Revision #1	<b>El Dorado County</b> <b>Special Districts and Other Agencies</b> <b>Financing Sources and Uses by Budget Unit by Object</b> <b>Fiscal Year 2015-16</b>  <b>CDA - County Service Area #9</b>	Schedule 15
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Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
4197 Maintenance - Building Supplies	-	1,000	500	500
4260 Office Expense	164	2,120	200	200
4261 Postage	310	1,154	210	210
4266 Printing / Duplicating	38	-	-	-
4300 Professional and Specialized Services	11,274	41,350	10,000	10,000
4302 Construction and Engineering Contracts	10,400	-	-	-
4303 Road Maintenance and Construction	189,589	823,492	-	-
4333 Burial Services	7,985	12,000	9,000	9,000
4337 Other Governmental Agencies	-	214	-	-
4400 Publication and Legal Notices	638	2,841	1,580	1,580
4440 Rent & Lease - Building/Improvements	290	975	-	-
4461 Minor Equipment	409	500	500	500
4500 Special Departmental Expense	1,322	10,550	5,050	5,050
4501 Special Projects	-	850,488	436,088	436,088
4562 Road: Marking Supplies	24	-	-	-
4564 Road: Herbicide	3,113	-	-	-
4566 Road: Plant Mix	4,381	10,500	-	-
4567 Road: AB Rock	314	5,900	1,500	1,500
4591 Road: Hauling - Ab Rock	703	-	-	-
4620 Utilities	23,959	46,731	1,300	1,300
Total Services and Supplies	\$ 333,564	\$ 1,902,002	\$ 476,860	\$ 476,860
<b>Other Charges</b>				
5300 Interfund Expenditures	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
5330 Infrnd Exp: Allocated Salaries & Benefits	-	10,443	11,434	11,434
5356 Infrnd Exp: Road Dst Tax Fund	97,248	121,768	189,055	189,055
Total Other Charges	\$ 97,248	\$ 134,411	\$ 202,689	\$ 202,689
<b>Fixed Assets</b>				
6020 Fixed Assets - Building and Improvement	\$ 14,023	\$ 30,000	\$ 44,500	\$ 44,500
Total Fixed Assets	\$ 14,023	\$ 30,000	\$ 44,500	\$ 44,500
<b>Intrafund Transfers</b>				
7250 Intrafund Transfers: Non General Fund	\$ -	\$ 78,716	\$ 23,050	\$ 23,050
7257 Intrafund: CSA Insurance	52,053	54,773	12,734	12,734
7260 Intrafund: Allocated Salary & Admin	52,292	-	-	-
Total Intrafund Transfers	\$ 104,345	\$ 133,489	\$ 35,784	\$ 35,784
<b>Intrafund Abatement</b>				
7380 Intrafund Abatemnt: Not General Fund	\$ -	\$ (89,116)	\$ (86,755)	\$ (86,755)
7387 Intrafund Abatemnt: CSA Insurance	(58,602)	(61,962)	-	-
7390 Intrafund Abatemnt: Allocated Sal & Admin	(71,353)	-	-	-
Total Intrafund Abatement	\$ (129,955)	\$ (151,078)	\$ (86,755)	\$ (86,755)
<b>Appropriations for Contingencies</b>				
7700 Contingency	\$ -	\$ 332,474	\$ -	\$ -
Total Appropriations for Contingencies	\$ -	\$ 332,474	\$ -	\$ -
<b>Total Expenditures/Appropriations</b>	<b>\$ 484,758</b>	<b>\$ 2,451,577</b>	<b>\$ 747,947</b>	<b>\$ 747,947</b>
<b>Net Cost</b>	<b>\$ 819,653</b>	<b>\$ (1,181,035)</b>	<b>\$ (301,985)</b>	<b>\$ (301,985)</b>

