

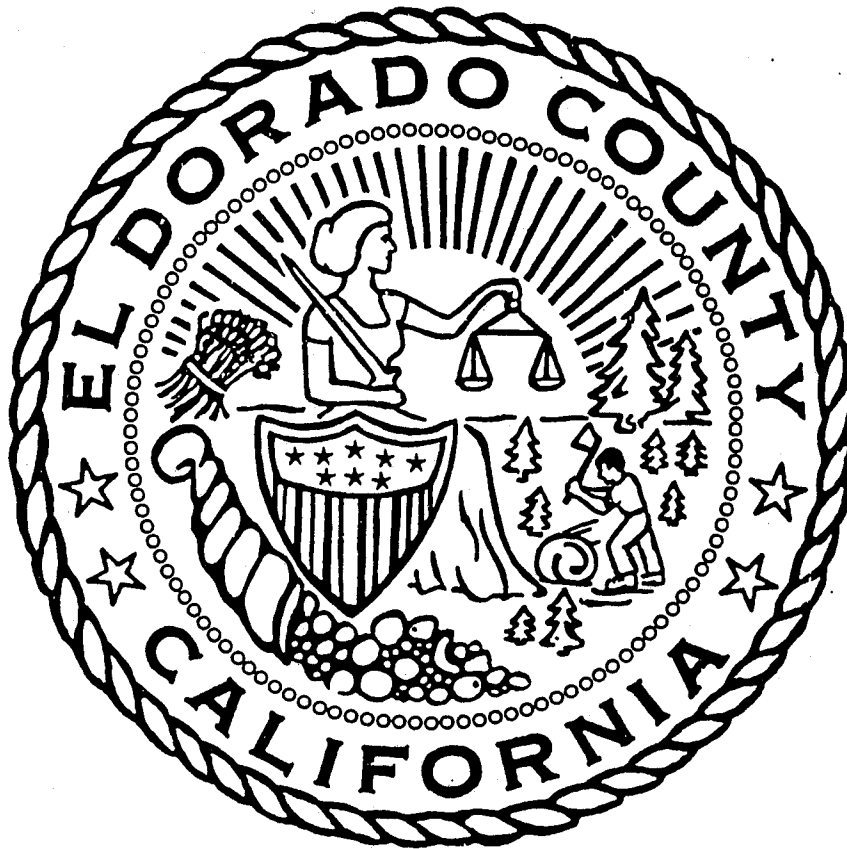
# **COUNTY OF EL DORADO**

**STATE OF CALIFORNIA**

## **FINAL BUDGETS**

*for the*

**FISCAL YEAR 1999 - 2000**



**ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS**

**FOR THE FISCAL YEAR ENDING JUNE 30, 1999**

**PUBLISHED BY THE ORDER OF:  
THE BOARD OF SUPERVISORS  
J. MARK NIELSEN, Chairman**

**COMPILED BY:  
THE OFFICE OF  
JOE HARN, Auditor-Controller**

## PREFACE

This budget has been compiled in accordance with the provisions of Sections 29000 to 29171 (inclusive) of the Government Code, known as the County Budget Act. It shows the amounts that have been approved by the Board of Supervisors for Salaries and Employee Benefits, Services and Supplies, Fixed Assets, and Provisions for Contingencies. Also included is a statement showing an estimate of the resources, including property taxes, that are expected to accrue during the fiscal period and their sources; also the amount allowed by the County Board of Supervisors for the current expenses of County Government for said fiscal period as fixed and determined according to State law.

In addition, incorporated in this book in the Financial Report of the County of El Dorado for the fiscal year ending June 30, 1999.

**Compiled under the supervision of:**

**Joe Harn, Auditor-Controller**

## BOARD OF SUPERVISORS

District I: William S. "Sam" Bradley

District III: J. Mark Nielsen

District II: Raymond J. Nutting

District IV: Penny Humphreys

District V: David Solaro

## ELECTED COUNTY OFFICIALS

Assessor..... John Winner  
Auditor-Controller ..... Joe Harn  
District Attorney ..... Gary Lacy  
Municipal Court Judges  
Recorder Clerk ..... William "Bill" Schultz  
Sheriff/Coroner/Public Administrator ..... Hal Barker  
Superior Court Judges  
Department 1 ..... Hon. Patrick J. Riley  
Department 2 ..... Hon. Eddie T. Keller  
Department 3 ..... Hon. Suzanne N. Kingsbury  
Department 7 ..... Hon. Gregory Haas  
Department 9 ..... Hon. Thomas Smith  
Department 11 & 12 ..... Hon. Jerald M. Lasarow  
Surveyor ..... Daniel S. Russell  
Treasurer/Tax Collector ..... C. L. Raffety

## APPOINTED COUNTY OFFICIALS

Ag. Commissioner/Director of Weights and Measures ..... Bill Snodgrass  
Building Official ..... Bill Carey  
Chief Administrative Officer ..... Michael B. Hanford  
Chief Probation Officer ..... Joe Warchol  
Clerk of the Board of Supervisors ..... Dixie L. Foote  
Information Services Director ..... Russ Waltrip  
Community Services Director ..... John P. Litwinovich  
County Counsel ..... Louis B. Green  
Environmental Management Director ..... John Morgan  
General Services Director ..... Accting, Gene Albaugh  
Health Services Director ..... Gayle Erbe-Hamlin  
Human Resources Director ..... Kathryn Libicki  
LAFCO Executive Officer ..... Roseanne Chamberlain  
Library Services Director ..... Jeanne Amos  
Mental Health Director ..... Kathleen M. Burne  
Planning Director ..... Conrad B. Montgomery  
Public Defender ..... John T. Sudman  
Registrar of Voters ..... Michele MacIntyre  
Social Services Director ..... Glenn Helland  
Superior Court Executive Officer ..... Alex Aikman  
Transportation Director ..... Michael Stoltz  
University of California Cooperative Extension County Director ..... Bill Frost  
Veterans Service Officer ..... Rod Barton  
Water Agency Manager ..... Merv de Haas

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SPECIAL DISTRICT VALUATION 1999-2000

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
10010 City of Placerville	470,924,795	700,408	471,625,203	11,706,800	30,924,568		514,256,571
10020 City of South Lake Tahoe	1,993,077,019	260,000	1,993,337,019	20,153,068	71,431,726		2,084,921,813
30020 Georgetown Lighting	17,376,109		17,376,109	516,600	1,298,854		19,191,563
30022 Georgetown Divide Recreation	726,609,165	57,594	726,666,759	21,482,588	10,612,265	14,000	758,775,612
30030 Kelsey Cemetery District	74,978,924		74,978,924	7,228,788	572,081		78,279,793
30040 Happy Homestead Cemetery	2,896,437,414	297,889	2,896,735,303	35,943,668	85,863,430		3,018,542,401
30045 County Water Agency	11,315,678,193	2,707,507	11,318,385,700	244,649,255	303,776,994	49,000	11,866,860,949
30050 Dia Springs-El Dorado Fire	882,881,787	193,719	883,075,506	25,981,297	26,220,410	7,000	935,284,213
30051 Mosquito Fire District	61,486,491	13,440	61,499,931	2,049,600	449,931		63,999,462
30052 Diamond Sprgs Indust Fire	48,011,126		48,011,126	14,000	9,515,122		57,540,248
30053 Latrobe Fire District	105,272,054	66,688	105,338,742	1,481,200	459,220		107,279,162
30070 Georgetown Fire District	176,864,019	57,594	176,921,613	5,119,200	4,221,139		186,261,952
30090 Lake Valley Fire District	882,654,584		882,654,584	15,776,600	14,162,875		912,594,059
30095 El Dorado County Fire	2,935,422,943	1,877,537	2,937,300,480	85,138,865	64,312,500	28,000	3,086,779,845
30105 Pioneer Fire District	348,703,034		348,703,034	9,408,000	1,672,904		359,783,938
30111 Rescue Fire District	377,904,750		377,904,750	10,284,400	4,868,477		393,057,627
30118 Garden Valley Fire District	222,969,173		222,969,173	7,791,188	1,783,910		232,544,271
30119 Meeks Bay Fire District	297,043,862		297,043,862	1,542,800	2,088,916		300,675,578
30120 Georgetown Divide PUD	598,135,294	57,594	598,192,888	19,229,988	8,926,342	7,000	626,356,218
30130 Kirkwood Meadows PUD	462,783		462,783	0	23,970		486,753
30145 South Tahoe PUD General	2,838,388,772	260,000	2,838,648,772	35,852,668	85,178,848		2,959,680,288
30170 Tahoe City Annex 11 B&I	128,892,036		128,892,036	1,171,800	508,373		130,572,209
30175 Tahoe City Annex 11 A B&I	170,283,722		170,283,722	385,000	1,584,585		172,253,307
30178 Tahoe Truckee Sanitation Agn	299,175,758		299,175,758	1,556,800	2,092,958		302,825,516
30190 El Dorado Hills Co Water/Fire	1,973,388,919		1,973,388,919	34,462,637	83,206,618		2,091,058,174
30228 Nashville Trail CSD	9,988,636		9,988,636	257,600	49,744		10,295,980
30229 Grizzly Flat CSD	54,257,451		54,257,451	1,547,000	82,863		55,887,314
30230 Cameron Park CSD	933,535,258		933,535,258	24,532,200	18,292,025		976,359,483
30231 East China Hill CSD	10,211,039		10,211,039	336,000	29,044		10,576,083
30233 Shadow Lane CSD	2,013,819		2,013,819	77,000	15,000		2,105,819
30234 Greenstone Country CSD	93,171,391		93,171,391	1,405,600	372,321		94,949,312
30235 Cameron Estates CSD	71,166,455		71,166,455	1,450,400	785,460		73,402,315
30236 Connie Lane CSD	5,029,158		5,029,158	189,000	235,371		5,453,529
30237 Hickok Road CSD	7,915,855		7,915,855	245,000	1,762,626		9,923,481
30238 Springfled Meadows CSD	15,426,132		15,426,132	203,000	33,776		15,662,908
30239 Grassy Run Rd CSD	18,466,025		18,466,025	413,000	118,734		18,997,759
30240 El Dorado Hills CSD	1,783,884,769		1,783,884,769	32,929,637	34,392,048		1,851,206,454

SPECIAL DISTRICT VALUATION 1999-2000

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
30241 Fallen Leaf Lake CSD	35,451,754		35,451,754	21,000	263,536		35,736,290
30242 West El Largo CSD	2,356,372		2,356,372	84,000	2,500		2,442,872
30243 Knolls Property Ownesrs CSD	5,002,714		5,002,714	154,000	8,308		5,165,022
30244 Marble Mnt H.O. CSD	18,026,557		18,026,557	301,000	13,695		18,341,252
30245 Hillwood CSD	19,732,059		19,732,059	770,000	140,427		20,642,486
30246 Holiday Lakes CSD	8,908,306		8,908,306	327,600	36,467		9,272,373
30247 Audobon Hills CSD	18,467,547		18,467,547	628,600	128,505		19,224,652
30248 Lakeview CSD	8,030,997		8,030,997	322,000	28,136		8,381,133
30249 Sierra Oaks CSD	5,618,213		5,618,213	238,000	138,685		5,994,898
30250 Mortara Circle CSD	6,412,911		6,412,911	154,000	20,201		6,587,112
30251 Garden Val Rnch Es CSD	15,370,870		15,370,870	672,000	15,187		16,058,057
30252 Golden West CSD	62,950,051		62,950,051	2,125,200	408,618		65,483,869
30253 Arroyo Vista CSD	13,335,740		13,335,740	343,000	77,075		13,755,815
30254 Showcase CSD	18,292,667		18,292,667	628,600	80,860		19,002,127
30255 Cosumnes River CSD	17,128,913		17,128,913	588,000	30,851		17,747,764
30256 Rising Hill Rd CSD	13,030,957		13,030,957	651,000	58,461		13,740,418
30257 County Service Area #2	48,634,259		48,634,259	1,491,000	160,777		50,286,036
30270 County Service Area #3-Mosq	3,195,812,255	297,889	3,196,110,144	37,500,468	87,957,545		3,321,568,157
30280 County Service Area #5	128,892,036		128,892,036	1,171,800	504,331		130,568,167
30281 County Service Area #7	8,119,865,938	2,409,618	8,122,275,556	207,148,787	215,819,449	49,000	8,545,292,792
30282 Tahoe Paradise Resort Imp Dist	370,286,819		370,286,819	7,905,800	3,662,484		381,855,103
30337 Diamond Springs Lighting	130,699,235	140,987	130,840,222	4,849,600	5,978,441		141,668,263
30398 Placerville Parking Maint.	23,488,936		23,488,936	7,000	3,986,415		27,482,351
80005 Tahoe JT RCD	3,153,813,017	273,919	3,154,086,936	37,472,468	88,257,545		3,279,816,949
80010 McKinney Water District	6,093,584		6,093,584	89,600	31,170		6,214,354
80012 EID	6,301,836,475	1,070,503	6,302,906,978	161,858,076	190,800,530	28,000	6,655,593,584
80041 Cameron Park Airport Dist	30,516,589		30,516,589	502,600	407,263		31,426,452
80042 RDV Project Area #1	297,112,115		297,112,115	172,200	12,740,538		310,024,853
99999 SBE Unitary Value	0	292,790,222	292,790,222	0	0		292,790,222

\* Public Utility value only includes Railroad values. Other utility values are no longer maintained by agency. Taxes resulting from utilities are allocated to agencies. R&T 98.9



SCHOOL DISTRICT VALUATION 1999-2000

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
20005 Black Oak Mine Unified	736,657,646	57,594	736,715,240	21,909,588	10,612,265	14,000	769,251,093
20010 Buckeye Un Sch Dist	1,902,234,725	44,986	1,902,279,711	39,545,631	58,279,745	7,000	2,000,112,087
20030 Camino Un Sch Dist	289,158,574	0	289,158,574	8,393,193	4,445,281	0	301,997,048
20280 El Dorado Union High	7,383,218,292	2,352,024	7,385,570,316	185,239,199	205,207,184	35,000	7,776,051,699
20070 Gold Oak Un Sch Dist	388,114,956	0	388,114,956	12,985,000	2,787,522	7,000	403,894,478
20061 Gold Trail Un Sch Dist	369,242,898	0	369,242,898	10,299,059	8,633,519	0	388,175,476
20090 Indian Diggins	14,774,383	0	14,774,383	266,000	29,979	0	15,070,362
20341 Lake Tahoe Com College	2,896,437,414	297,889	2,896,735,303	35,943,668	85,863,430	0	3,018,542,401
20270 Lake Tahoe Unified	2,896,437,414	297,889	2,896,735,303	35,943,668	85,863,430	0	3,018,542,401
20110 Latrobe Elementary	252,737,132	99,979	252,837,111	2,783,200	41,205,341	0	296,825,652
20320 Los Rios Com College	8,038,565,196	2,409,618	8,040,974,814	197,988,587	212,474,242	42,000	8,451,479,643
20130 Mother Lode Union	844,184,958	198,110	844,383,068	24,430,503	34,057,664	0	902,871,235
20170 Pioneer Union	337,150,570	0	337,150,570	9,210,600	1,683,225	0	348,044,395
20190 Placerville Union	677,209,040	862,128	678,071,168	20,538,139	26,658,588	14,000	725,281,895
20210 Pollock Pines Sch Dist	472,226,096	555,489	472,781,585	15,445,874	6,166,990	0	494,394,449
20230 Rescue Union Sch Dist	1,777,386,054	0	1,777,386,054	41,020,000	20,331,969	7,000	1,838,745,023
20350 Sierra Com College	380,675,583	0	380,675,583	10,717,000	5,439,322	7,000	396,838,905
20250 Silver Fork Sch Dist	58,798,906	591,332	59,390,238	322,000	927,361	0	60,639,599
20276 Tahoe Truckee Jnt Unified	299,374,841	0	299,374,841	1,556,800	2,094,115	0	303,025,756
20370 County Office of Education	11,016,303,352	2,707,507	11,019,010,859	243,092,455	301,682,879	49,000	11,563,835,193

\* Public Utility value only includes Railroad values. Other utility values are no longer maintained by agency. Taxes resulting from utilities are allocated to agencies. R&T 98.9

EL DORADO COUNTY - GENERAL FUND  
Subject to Local Taxation and the Tax Rates of 1917 to 1999 Inclusive

Rate per \$100

FISCAL YEAR	VALUATIONS	INSIDE	OUT	FISCAL YEAR	VALUATIONS	INSIDE	OUT
1916 - 1917	7,007,930	1.70	2.10	1959 - 1960	60,792,040	1.98	1.98
1917 - 1918	7,001,980	1.70	2.10	1960 - 1961	79,774,680	1.80	1.80
1918 - 1919	7,064,339	1.90	2.30	1961 - 1962	88,317,290	1.7506	1.7506
1919 - 1920	7,290,225	2.30	2.70	1962 - 1963	101,072,650	1.75	1.75
1920 - 1921	7,382,905	2.40	2.80	1963 - 1964	112,054,200	1.75	1.75
1921 - 1922	10,251,830	1.60	2.00	1964 - 1965	125,229,650	1.99	2.24 rd.#1-3-4
1922 - 1923	9,959,030	2.50	2.90	1965 - 1966	138,199,380	2.426	2.876 rd.#1-3
1923 - 1924	10,223,590	2.30	2.70				2.926 rd. #2
1924 - 1925	10,232,445	2.00	2.40				rd. #4
1925 - 1926	10,337,340	2.00	2.40	1966 - 1967	153,228,530	2.30	2.74
1926 - 1927	10,402,480	2.20	2.60	1967 - 1968	162,668,110	2.37	2.72
1927 - 1928	10,408,650	2.30	2.70	1968 - 1969	171,109,720	2.357	2.69
1928 - 1929	10,540,580	2.50	2.90	1969 - 1970	174,502,630	2.354	2.679
1929 - 1930	10,734,300	2.25	2.65	1970 - 1971	187,112,293	2.34	2.639
1930 - 1931	10,874,370	2.40	2.90	1971 - 1972	203,945,289	2.829	3.128
1931 - 1932	10,923,240	2.45	2.85	1972 - 1973	216,091,139	2.829	3.119
1932 - 1933	10,562,540	2.35	2.75	1973 - 1974	237,459,773	2.803	3.093
1933 - 1934	10,168,820	1.70	1.90	1974 - 1975	268,077,803	2.803	3.100
1934 - 1935	10,192,325	1.85	1.85	1975 - 1976	292,506,305	2.750	3.050
1935 - 1936	15,072,720	1.40	1.60	1976 - 1977	328,445,780	2.510	2.810
1936 - 1937	15,288,120	1.30	1.50	1977 - 1978	373,514,021	2.234	2.534
1937 - 1938	15,311,356	1.25	1.45	1978 - 1979	470,622,630	1.081	Equivalent Rate
1938 - 1939	15,309,488	1.90	2.10	1979 - 1980	572,600,319	1.317	Equivalent Rate
1939 - 1940	15,608,330	1.09	1.29	1980 - 1981	685,230,798	1.315	Equivalent Rate
1940 - 1941	15,592,405	1.90	1.29	1981 - 1982	3,136,252,910 (Mkt.Val.)	0.328	Equivalent Rate
1941 - 1942	15,820,586	1.33	1.53	1982 - 1983	3,493,991,256 (Mkt.Val.)	0.329	Equivalent Rate
1942 - 1943	15,954,923	1.22	1.42	1983 - 1984	3,744,007,064 (Mkt.Val.)	0.328	Equivalent Rate
1943 - 1944	16,025,781	1.11	1.31	1984 - 1985	4,034,888,752 (Mkt.Val.)	0.327	Equivalent Rate
1944 - 1945	15,951,371	1.25	1.335	1985 - 1986	4,429,607,256 (Mkt.Val.)	0.325	Equivalent Rate
1945 - 1946	16,039,881	1.42	1.62	1986 - 1987	4,713,443,432 (Mkt.Val.)	0.323	Equivalent Rate
1946 - 1947	16,800,135	1.466	1.666	1987 - 1988	5,058,188,034 (Mkt.Val.)	0.321	Equivalent Rate
1947 - 1948	29,699,140	1.517	1.617	1988 - 1989	5,601,425,120 (Mkt.Val.)	0.318	Equivalent Rate
1948 - 1949	30,903,863	1.76	1.96	1989 - 1990	6,512,307,866 (Mkt.Val.)	0.315	Equivalent Rate
1949 - 1950	32,184,202	1.56	1.56	1990 - 1991	7,522,835,248 (Mkt.Val.)	0.311	Equivalent Rate
1950 - 1951	32,489,990	1.70	1.70	1991 - 1992	8,425,594,207 (Mkt.Val.)	0.312	Equivalent Rate
1951 - 1952	33,893,200	1.68	1.78	1992 - 1993	9,028,652,083 (Mkt.Val.)	0.296	Equivalent Rate
1952 - 1953	35,513,270	1.98	2.08 & 2.23	1993 - 1994	9,495,153,869 (Mkt.Val.)	0.219	Equivalent Rate
1953 - 1954	36,768,730	1.80	1.80 rd.	1994 - 1995	9,766,459,457 (Mkt.Val.)	0.227	Equivalent Rate
1954 - 1955	34,930,290	1.80	1.80	1995 - 1996	10,157,754,128 (Mkt.Val.)	0.227	Equivalent Rate
1955 - 1956	36,693,220	1.68	1.78 rd. 2&4	1996 - 1997	10,555,402,425 (Mkt.Val.)	0.226	Equivalent Rate
1956 - 1957	39,592,600	1.70	1.80	1997 - 1998	10,940,883,762 (Mkt.Val.)	0.225	Equivalent Rate
1957 - 1958	41,561,348	1.52	1.62	1998 - 1999	11,503,073,924 (Mkt.Val.)	0.225	Equivalent Rate

**El Dorado County  
Schedule of Debt Service  
Fiscal Year 1999-2000**

**Bonds Payable**

**Balances at  
June 30, 1999**

**Bond Authority**

On February 13, 1990, the County as an agent of the El Dorado County Bond Authority, a joint powers agency by and between the county and its Redevelopment Agency, issued \$22,325,000 El Dorado County Bond Authority Lease Revenue Bonds, Series 1990. The bonds were issued to acquire and construct various capital facilities. Interest rates range from 6.5 to 7.4% and the bonds mature in 2009. Payments of principal and interest are funded by the General Fund of the County.

**\$ 16,635,000**

**1915 Act Bonds**

1915 Act Bonds have been issued for facilities and improvements constructed by special districts and financed by bond issues authorized under the Improvement Bond Act of 1915. Funds to pay principal and interest on these bonds are provided by assessments against the property parcels benefitting from the projects. Failure to pay such assessments results in foreclosure and sale of the property involved. The County is obligated to the extent that proceeds from foreclosure are not sufficient to retire the debt.

**El Dorado Hills Business Park I and II**

Interest rates range from 6.75% to 8% and maturities extend to 2006

**6,485,000**

**Total Bonds Payable**

**\$ 23,120,000**

Future minimum debt service payments for bonds payable at July 1, 1997 are as follows:

**Year Beginning July 1,**

1999	\$ 2,435,010
2000	2,023,010
2001	2,116,310
Thereafter	<u>24,402,945</u>
	30,977,275
Less amount representing interest	<u>7,857,275</u>
Principal	<b><u><u>\$ 23,120,000</u></u></b>

**CAPITAL LEASE OBLIGATIONS**

The County accounts for capital leases in the governmental fund types in accordance with the provisions of NCGA Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a general fixed asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt.

The county has entered into various lease agreements for equipment which qualifies as capital leases. The assets acquired are as follows:

- Computer Equipment
- Emergency medical equipment ( 6 ambulances)
- Grounds Equipment (Tractor)
- Road Equipment ( 9 Motorgraders and 1 snow blower)
- Shop Equipment (Manlift)

These assets are recorded as part of the General Fixed Assts account Group and are not depreciated. Future minimum lease payments relating to these assets are as follows:

Fiscal Year <u>Beginning July 1.</u>	
1999	\$ 662,065
2000	506,657
2001	338,578
2000	684,368
	<hr/> 2,191,668
Less amount representing interest	279,886
Present value of future lease payments	<hr/> <u>\$ 1,911,782</u>

**PROPRIETARY LONG-TERM DEBT**

**Notes Payable**

Notes payable recorded in the Airport Enterprise Fund at June 30, 1997 are comprised of the following state loans to provide matching funds for Federal Airport Improvement Program grants:

Loan #ED-1-85-L-1, 8.0257% installment note, payable annually through 2010	\$ 35,034
Loan #ED-1-86-L-2, 6.9435% installment note, payable annually through 2011	20,502
Loan #ED-5-86-L-1, 6.9435% installment note, payable annually through 2011	13,782
Loan #ED-1-87-L-3, 6.9435% installment note, payable annually through 2012	13,021
Loan #ED-5-88-L-2, 7.0408% installment note, payable annually through 2009	29,764
Loan #ED-1-94-L-5, 5.8957% installment note, payable annually through 2004	<hr/> 99,189
 Total State Loans	 211,292
Less principal due with one year	22,871
Long-term portion	<hr/> <u>\$ 188,421</u>