

# **COUNTY OF EL DORADO**

**STATE OF CALIFORNIA**

## **FINAL BUDGETS**

*for the*

### **FISCAL YEAR 2000 - 2001**



**ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2000**

**PUBLISHED BY THE ORDER OF:**  
**THE BOARD OF SUPERVISORS**  
William S. "Sam" Bradley, 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, 2000.

**Compiled under the supervision of:**

**Joe Harn, Auditor-Controller**

**BOARD OF SUPERVISORS**

District I: William S. "Sam" Bradley  
District II: Raymond J. Nutting

District III: J. Mark Nielsen  
District IV: Penny Humphreys

District V: David Solaro

**ELECTED COUNTY OFFICIALS**

Assessor..... John Winner  
Auditor-Controller ..... Joe Harn  
District Attorney ..... Gary Lacy  
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 ..... Jon A. Morgan  
General Services Director..... George Martin  
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 (Acting) ..... Richard Meyer  
Registrar of Voters..... Michele MacIntyre  
Social Services Director..... Glenn Helland  
Superior Courts Executive Officer ..... Alex Aikman  
Transportation Director (Interim) ..... Matt Boyer  
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 2000-2001

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
10010 City of Placerville	488,740,859	119,708	488,860,567	11,874,800	34,628,902		535,364,269
10020 City of South Lake Tahoe	2,052,166,500	260,000	2,052,426,500	20,169,068	79,482,955		2,152,078,523
30020 Georgetown Lighting	17,898,219		17,898,219	511,000	1,809,530		20,218,749
30022 Georgetown Divide Recreation	759,922,575	57,594	759,980,169	21,528,788	11,506,169	14,000	793,029,126
30030 Kelsey Cemetery District	77,176,283		77,176,283	2,753,988	596,703		80,526,974
30040 Happy Homestead Cemetery	3,032,990,475	283,970	3,033,274,445	35,830,868	95,541,272		3,164,646,585
30045 County Water Agency	12,080,487,898	887,676	12,081,375,574	248,016,621	341,765,600	49,000	12,671,206,795
30050 Dia Springs-El Dorado Fire	938,603,827	175,615	938,779,442	26,172,487	34,622,913	7,000	999,581,842
30051 Mosquito Fire District	64,416,267	13,440	64,429,707	2,038,400	427,685		66,895,792
30052 Diamond Sprgs Indust Fire	58,858,224		58,858,224	7,000	14,376,614		73,241,838
30053 Latrobe Fire District	115,409,782	41,688	115,451,470	1,652,000	553,989		117,657,459
30070 Georgetown Fire District	180,762,359	57,594	180,819,953	5,157,000	4,572,994		190,549,947
30090 Lake Valley Fire District	943,857,570		943,857,570	15,647,800	15,747,443		975,252,813
30095 El Dorado County Fire	3,107,324,145	304,004	3,107,628,149	86,080,867	67,185,377	28,000	3,260,922,393
30105 Pioneer Fire District	366,894,649		366,894,649	9,406,600	1,589,229		377,890,478
30111 Rescue Fire District	405,281,481		405,281,481	10,357,200	4,600,582		420,239,263
30118 Garden Valley Fire District	230,446,028		230,446,028	7,805,188	2,154,161		240,405,377
30119 Meeks Bay Fire District	321,516,023		321,516,023	1,534,400	2,117,623		325,168,046
30120 Georgetown Divide PUD	626,395,274	57,594	626,452,868	19,215,988	9,743,414	7,000	655,419,270
30130 Kirkwood Meadows PUD	471,779	23,970	495,749	0	11,781		507,530
30145 South Tahoe PUD General	2,973,759,039	260,000	2,974,019,039	35,739,868	94,317,069		3,104,075,976
30170 Tahoe City Annex B&I	140,655,175		140,655,175	1,170,400	836,614		142,662,189
30175 Tahoe City Annex 11 A B&I	183,035,617		183,035,617	378,000	1,285,051		184,698,668
30178 Tahoe Truckee Sanitation Agn	323,690,792		323,690,792	1,548,400	2,121,665		327,360,857
30190 El Dorado Hills Co Water/Fire	2,239,825,888		2,239,825,888	36,171,211	96,087,694		2,372,084,793
30228 Nashville Trail CSD	10,145,757		10,145,757	259,000	57,556		10,462,313
30229 Grizzly Flat CSD	55,703,824		55,703,824	1,524,600	61,492		57,289,916
30230 Cameron Park CSD	998,417,231		998,417,231	25,053,000	21,986,333		1,045,456,564
30231 East China Hill CSD	10,766,989		10,766,989	343,000	25,302		11,135,291
30233 Shadow Lane CSD	2,055,521		2,055,521	70,000	13,750		2,139,271
30234 Greenstone Country CSD	97,756,728		97,756,728	1,453,200	419,181		99,629,109
30235 Cameron Estates CSD	74,790,200		74,790,200	1,506,400	690,375		76,986,975
30236 Connie Lane CSD	5,161,717		5,161,717	182,000	271,722		5,615,439
30237 Hickok Road CSD	8,115,980		8,115,980	245,000	2,124,192		10,485,172
30238 Springfield Meadows CSD	16,203,179		16,203,179	221,200	29,194		16,453,573

SPECIAL DISTRICT VALUATION 2000-2001

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
30239 Grassy Run Rd CSD	19,112,208		19,112,208	385,000	105,583		19,602,791
30240 El Dorado Hills CSD	2,020,709,607		2,020,709,607	34,617,211	25,394,413		2,080,721,231
30241 Fallen Leaf Lake CSD	39,632,301		39,632,301	21,000	293,800		39,947,101
30242 West El Largo CSD	2,422,884		2,422,884	84,000	11,772		2,518,656
30243 Knolls Property Owners CSD	5,442,861		5,442,861	154,000	8,862		5,605,723
30244 Marble Mt H.O. CSD	18,888,091		18,888,091	301,000	13,215		19,202,306
30245 Hillwood CSD	20,825,553		20,825,553	777,000	133,801		21,736,354
30246 Holiday Lakes CSD	9,073,050		9,073,050	334,600	43,839		9,451,489
30247 Audobon Hills CSD	19,321,949		19,321,949	644,000	166,528		20,132,477
30248 Lakeview CSD	8,400,463		8,400,463	350,000	18,718		8,769,181
30249 Sierra Oaks CSD	5,728,752		5,728,752	252,000	149,744		6,130,496
30250 Mortara Circle CSD	6,696,221		6,696,221	172,200	2,948		6,871,369
30251 Garden Val Rnch Es CSD	15,981,827		15,981,827	642,600	36,492		16,660,919
30252 Golden West CSD	66,959,466		66,959,466	2,168,600	734,673		69,862,739
30253 Arroyo Vista CSD	14,462,671		14,462,671	336,000	82,442		14,881,113
30254 Showcase CSD	19,091,563		19,091,563	623,000	20,146		19,734,709
30255 Cosumnes River CSD	18,640,223		18,640,223	565,600	23,863		19,229,686
30256 Rising Hill Rd CSD	13,721,065		13,721,065	665,000	43,485		14,429,550
30257 County Service Area #2	52,084,995		52,084,995	1,482,600	176,147		53,743,742
30270 County Service Area #3-Mosq	3,356,884,327	283,970	3,357,168,297	37,379,268	97,663,938		3,492,211,503
30280 County Service Area #5	140,655,175		140,655,175	1,170,400	832,572		142,658,147
30281 County Service Area #7	8,273,603,571	603,706	8,274,207,277	210,637,353	244,117,662	49,000	8,729,011,292
30282 Tahoe Paradise Resort Imp Dist	396,944,217		396,944,217	7,814,800	4,556,073		409,315,090
30337 Diamond Springs Lighting	142,025,265	138,758	142,164,023	4,818,800	8,527,501		155,510,324
30395 Placerville Parking Maint.	24,294,266		24,294,266	7,000	4,519,407		28,820,673
80005 Tahoe JT RCD	3,314,863,209	260,000	3,315,123,209	37,344,268	97,468,412		3,449,935,889
80010 McKinney Water District	6,974,058		6,974,058	91,000	31,170		7,096,228
80012 EID	6,815,544,396	420,284	6,815,964,680	165,023,242	217,250,371	28,000	7,198,266,293
80041 Cameron Park Airport Dist	32,007,419		32,007,419	483,000	697,301		33,187,720
80042 RDV Project Area #1	291,817,803		291,817,803	166,600	13,862,732		305,847,135
99999 SBE Unitary Value	0	233,692,173	233,692,173	0	0		233,692,173

\* 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 2000-2001

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
20005 Black Oak Mine Unified	770,411,531	57,594	770,469,125	21,933,388	11,521,169	14,000	803,937,682
20010 Buckeye Un Sch Dist	2,111,897,232	28,906	2,111,926,138	41,331,308	64,394,074	7,000	2,217,658,520
20030 Camino Un Sch Dist	302,699,132	0	302,699,132	8,356,854	3,912,128	0	314,968,114
20280 El Dorado Union High	7,953,192,040	546,112	7,953,738,152	188,703,965	232,580,493	35,000	8,375,057,610
20070 Gold Oak Un Sch Dist	406,223,834	0	406,223,834	13,027,000	2,998,301	7,000	422,256,135
20061 Gold Trall Un Sch Dist	402,135,012	0	402,135,012	10,487,800	6,296,857	0	418,919,669
20090 Indian Diggins	15,476,414	0	15,476,414	291,200	250,202	0	16,017,816
20341 Lake Tahoe Com College	3,032,990,475	283,970	3,033,274,445	35,830,868	95,541,272	0	3,164,646,585
20270 Lake Tahoe Unified	3,032,990,475	283,970	3,033,274,445	35,830,868	95,541,272	0	3,164,646,585
20110 Latrobe Elementary	276,553,083	62,292	276,615,375	3,036,600	52,283,657	0	331,935,632
20320 Los Rios Com College	8,643,051,103	603,706	8,643,654,809	201,523,353	240,675,858	42,000	9,085,896,020
20130 Mother Lode Union	898,057,207	178,380	898,235,587	24,688,790	42,547,341	0	965,471,718
20170 Pioneer Union	354,774,801	0	354,774,801	9,178,400	1,598,451	0	365,551,652
20190 Placerville Union	704,027,569	276,534	704,304,103	20,531,139	29,890,290	14,000	754,739,532
20210 Pollock Pines Sch Dist	492,401,810	0	492,401,810	15,759,474	6,737,585	0	514,898,869
20230 Rescue Union Sch Dist	1,927,418,431	0	1,927,418,431	41,717,200	20,960,303	7,000	1,990,102,934
20350 Sierra Com College	404,446,320	0	404,446,320	10,662,400	5,548,470	7,000	420,664,190
20250 Silver Fork Sch Dist	61,527,515	0	61,527,515	298,200	936,304	0	62,762,019
20276 Tahoe Truckee Jnt Unified	323,893,852	0	323,893,852	1,548,400	2,122,666	0	327,564,918
20370 County Office of Education	11,756,594,046	887,676	11,757,481,722	246,468,221	339,642,934	49,000	12,343,641,877

\* 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 2001 Inclusive

Rate per \$100

FISCAL YEAR	VALUATIONS	INSIDE	OUT	FISCAL YEAR	VALUATIONS	INSIDE	OUT
1916 - 1917	7,007,930	1.70	2.10	1960 - 1961	79,774,680	1.80	1.80
1917 - 1918	7,001,980	1.70	2.10	1961 - 1962	88,317,290	1.7506	1.7506
1918 - 1919	7,064,339	1.90	2.30	1962 - 1963	101,072,650	1.75	1.75
1919 - 1920	7,290,225	2.30	2.70	1963 - 1964	112,054,200	1.75	1.75
1920 - 1921	7,382,905	2.40	2.80	1964 - 1965	125,229,650	1.99	2.24 rd.#1-3-4
1921 - 1922	10,251,830	1.60	2.00	1965 - 1966	138,199,380	2.426	2.876 rd.#1-3
1922 - 1923	9,959,030	2.50	2.90			2.926	rd. #2
1923 - 1924	10,223,590	2.30	2.70				rd. #4
1924 - 1925	10,232,445	2.00	2.40	1966 - 1967	153,228,530	2.30	2.74
1925 - 1926	10,337,340	2.00	2.40	1967 - 1968	162,668,110	2.37	2.72
1926 - 1927	10,402,480	2.20	2.60	1968 - 1969	171,109,720	2.357	2.69
1927 - 1928	10,408,650	2.30	2.70	1969 - 1970	174,502,630	2.354	2.679
1928 - 1929	10,540,580	2.50	2.90	1970 - 1971	187,112,293	2.34	2.639
1929 - 1930	10,734,300	2.25	2.65	1971 - 1972	203,945,289	2.829	3.128
1930 - 1931	10,874,370	2.40	2.90	1972 - 1973	216,091,139	2.829	3.119
1931 - 1932	10,923,240	2.45	2.85	1973 - 1974	237,459,773	2.803	3.093
1932 - 1933	10,562,540	2.35	2.75	1974 - 1975	268,077,803	2.803	3.100
1933 - 1934	10,168,820	1.70	1.90	1975 - 1976	292,506,305	2.750	3.050
1934 - 1935	10,192,325	1.85	1.85	1976 - 1977	328,445,780	2.510	2.810
1935 - 1936	15,072,720	1.40	1.60	1977 - 1978	373,514,021	2.234	2.534
1936 - 1937	15,288,120	1.30	1.50	1978 - 1979	470,622,630	1.081	Equivalent Rate
1937 - 1938	15,311,356	1.25	1.45	1979 - 1980	572,600,319	1.317	Equivalent Rate
1938 - 1939	15,309,488	1.90	2.10	1980 - 1981	685,230,798	1.315	Equivalent Rate
1939 - 1940	15,608,330	1.09	1.29	1981 - 1982	3,136,252,910 (Mkt.Val.)	0.328	Equivalent Rate
1940 - 1941	15,592,405	1.90	1.29	1982 - 1983	3,493,991,256 (Mkt.Val.)	0.329	Equivalent Rate
1941 - 1942	15,820,586	1.33	1.53	1983 - 1984	3,744,007,064 (Mkt.Val.)	0.328	Equivalent Rate
1942 - 1943	15,954,923	1.22	1.42	1984 - 1985	4,034,888,752 (Mkt.Val.)	0.327	Equivalent Rate
1943 - 1944	16,025,781	1.11	1.31	1985 - 1986	4,429,607,256 (Mkt.Val.)	0.325	Equivalent Rate
1944 - 1945	15,951,371	1.25	1.335	1986 - 1987	4,713,443,432 (Mkt.Val.)	0.323	Equivalent Rate
1945 - 1946	16,039,881	1.42	1.62	1987 - 1988	5,058,188,034 (Mkt.Val.)	0.321	Equivalent Rate
1946 - 1947	16,800,135	1.466	1.666	1988 - 1989	5,601,425,120 (Mkt.Val.)	0.318	Equivalent Rate
1947 - 1948	29,699,140	1.517	1.617	1989 - 1990	6,512,307,866 (Mkt.Val.)	0.315	Equivalent Rate
1948 - 1949	30,903,863	1.76	1.96	1990 - 1991	7,522,835,248 (Mkt.Val.)	0.311	Equivalent Rate
1949 - 1950	32,184,202	1.56	1.56	1991 - 1992	8,425,594,207 (Mkt.Val.)	0.312	Equivalent Rate
1950 - 1951	32,489,990	1.70	1.70	1992 - 1993	9,028,652,083 (Mkt.Val.)	0.296	Equivalent Rate
1951 - 1952	33,893,200	1.68	1.78	1993 - 1994	9,495,153,869 (Mkt.Val.)	0.219	Equivalent Rate
1952 - 1953	35,513,270	1.98	2.08 & 2.23	1994 - 1995	9,766,459,457 (Mkt.Val.)	0.227	Equivalent Rate
1953 - 1954	36,768,730	1.80	1.80 rd.	1995 - 1996	10,157,754,128 (Mkt.Val.)	0.227	Equivalent Rate
1954 - 1955	34,930,290	1.80	1.80	1996 - 1997	10,555,402,425 (Mkt.Val.)	0.226	Equivalent Rate
1955 - 1956	36,693,220	1.68	1.78 rd. 2&4	1997 - 1998	10,940,883,762 (Mkt.Val.)	0.225	Equivalent Rate
1956 - 1957	39,592,600	1.70	1.80	1998 - 1999	11,503,073,924 (Mkt.Val.)	0.225	Equivalent Rate
1957 - 1958	41,561,348	1.52	1.62	1999 - 2000	12,159,651,171 (Mkt.Val.)	0.222	Equivalent Rate
1958 - 1959	54,758,089	1.50	1.70	2000 - 2001	12,904,898,968 (Mkt.Val.)	0.221	Equivalent Rate
1959 - 1960	60,792,040	1.98	1.98				

**El Dorado County  
Schedule of Debt Service  
Fiscal Year 2000-2001**

**Bonds Payable**

**Balances at  
June 30, 2000**

**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. Interest rates range from 6.5 to 7.4%. \$14,980,000 of these bonds were defeased when refunding bonds of \$16,860,000 were issued on December 1, 1997. The new bonds have interest which range from 4 to 5%. All of these bonds mature in 2009.

**\$ 18,615,000**

**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

**5,545,000**

**Total Bonds Payable**

**\$ 24,160,000**

Future minimum debt service payments for bonds payable at July 1, 2000 are as follows:

**Year Beginning July 1,**

2000	2,023,010
2001	2,116,310
Thereafter	<u>24,402,945</u>
	28,542,265
Less amount representing Interest	<u>7,857,275</u>
Principal	<b><u>\$ 20,684,990</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
- Grounds Equipment (Tractor)
- Road Equipment ( Snow blowers)
- Shop Equipment (Hydraulic Hoist)

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:

<b>Fiscal Year</b>	
<u>Beginning July 1,</u>	
2000	568,006
2001	399,926
2002	358,982
2003	342,280
Thereafter	<u>440,954</u>
	2,110,148
Less amount representing interest	260,600
Present value of future lease payments	<u><u>\$ 1,849,548</u></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 2011	\$ 32,114
Loan #ED-1-86-L-2, 6.9435% installment note, payable annually through 2012	18,924
Loan #ED-5-86-L-1, 6.9435% installment note, payable annually through 2012	12,721
Loan #ED-1-87-L-3, 6.9435% installment note, payable annually through 2012	12,091
Loan #ED-5-88-L-2, 7.0408% installment note, payable annually through 2009	26,787
Loan #ED-1-94-L-5, 5.8957% installment note, payable annually through 2005	<u>85,781</u>
Total State Loans	188,418
Less principal due with one year	<u>24,261</u>
Long-term portion	<u><u>\$ 164,157</u></u>