

COUNTY OF EL DORADO

STATE OF CALIFORNIA

FINAL BUDGETS

for the

FISCAL YEAR 2005 - 2006



ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS

FOR THE FISCAL YEAR ENDING JUNE 30, 2005

PUBLISHED BY THE ORDER OF:
THE BOARD OF SUPERVISORS
CHARLIE PAINE, 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.

Compiled under the supervision of:

Joe Harn, Auditor-Controller

BOARD OF SUPERVISORS

District I: Rusty Dupray
District II: Helen Baumann
District III: James R. (Jack) Sweeney
District IV: Charlie Paine
District V: vacant

ELECTED COUNTY OFFICIALS

Assessor Tim Holcomb
Auditor-Controller Joe Harn
District Attorney Gary Lacy
Recorder Clerk William "Bill" Schultz
Sheriff/Coroner/Public Administrator Jeff Neves
Surveyor Daniel S. Russell
Treasurer/Tax Collector C. L. Raffety

APPOINTED COUNTY OFFICIALS

Ag. Commissioner/Director of Weights and Measures Bill Stephans
Chief Administrative Officer Laura S. Gill
Chief Probation Officer Joe Warchol
Child Support Services Laura Roth
Clerk of the Board of Supervisors Cindy Keck
County Counsel Louis B. Green
Development Services – Building and Planning Greg Fuz
Environmental Management Director Jon A. Morgan
General Services Director Keith Leech
Human Services Director John P. Litwinovich
Library Services Director Jeanne Amos
Mental Health Director (Interim) Barry Wasserman
Public Defender Richard Meyer
Public Health Services Director Gayle Erbe-Hamlin
Transportation Director Richard Shepard
University of California Cooperative Extension County Director Bill Frost
Veterans Service Officer Rod Barton

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SPECIAL DISTRICT VALUATION 2005-2006

ENTITY	NET LOCAL SECURED		PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION		NET UNSECURED		UNSECURED HOMEOWNER EXEMPTION
	SECURED	LOCAL			SECURED HOMEOWNER EXEMPTION	NET UNSECURED			
10010 City of Placerville	724,235,512		127,773	724,363,285	12,169,241		43,730,917	0	
10020 City of South Lake Tahoe	3,297,750,777		260,000	3,298,010,777	17,565,135		77,254,131	0	
30022 Georgetown Divide Recreation	1,170,251,329		87,223	1,170,338,552	22,538,988		12,998,367	14,000	
30030 Kelsey Cemetery District	114,024,898		0	114,024,898	2,879,988		742,412	0	
30040 Happy Homestead Cemetery	4,920,192,617		283,970	4,920,476,587	32,300,135		94,217,116	0	
30045 County Water Agency	21,107,590,459		1,123,806	21,108,714,265	268,368,468		453,652,556	21,000	
30050 Dia Springs-El Dorado Fire	1,411,387,867		301,676	1,411,689,543	27,032,086		69,546,345	7,000	
30051 Mosquito Fire District	95,715,182		14,012	95,729,194	2,135,000		528,109	0	
30052 Diamond Sprgs Indust Fire	72,389,107		0	72,389,107	49,000		41,716,217	0	
30053 Latrobe Fire District	181,176,103		57,809	181,233,912	1,943,200		890,505	0	
30070 Georgetown Fire District	266,500,783		62,394	266,563,177	5,249,400		5,215,119	7,000	
30090 Lake Valley Fire District	1,570,579,005		0	1,570,579,005	14,707,000		16,025,109	0	
30095 El Dorado County Fire	4,823,948,141		388,020	4,824,336,161	90,489,648		93,634,511	0	
30105 Pioneer Fire District	551,521,108		0	551,521,108	9,704,800		3,462,688	0	
30111 Rescue Fire District	669,816,673		0	669,816,673	11,480,000		5,600,171	0	
30118 Garden Valley Fire District	344,699,323		0	344,699,323	7,984,388		2,152,650	7,000	
30119 Meeks Bay Fire District	568,692,504		0	568,692,504	1,373,400		2,224,688	0	
30120 Georgetown Divide PUD	965,368,459		87,223	965,455,682	19,908,388		11,054,542	7,000	
30130 Kirkwood Meadows PUD	515,567		23,970	539,537	0		0	0	
30145 South Tahoe PUD	4,846,775,775		260,000	4,847,035,775	32,190,935		92,662,785	0	
30170 Tahoe City Annex 11 B&I	248,831,734		0	248,831,734	1,059,800		940,575	0	
30175 Tahoe City Annex 11 A B&I	324,847,149		0	324,847,149	334,600		1,286,213	0	
30178 Tahoe Truckee Sanitation Agency	573,678,883		0	573,678,883	1,394,400		2,226,788	0	
30190 El Dorado Hills Co Water/Fire	5,599,810,898		0	5,599,810,898	51,261,611		133,600,307	0	
30228 Nashville Trail CSD	14,330,653		0	14,330,653	273,000		145,085	0	
30229 Grizzly Flat CSD	87,633,520		0	87,633,520	1,558,200		146,770	0	
30230 Cameron Park CSD	1,682,983,170		0	1,682,983,170	28,502,600		33,938,609	0	
30231 East China Hill CSD	15,728,164		0	15,728,164	315,000		44,890	0	
30234 Greenstone Country CSD	157,042,601		0	157,042,601	1,652,000		599,299	0	
30235 Cameron Estates CSD	109,112,896		0	109,112,896	1,514,800		1,313,325	0	
30236 Connie Lane CSD	7,508,001		0	7,508,001	203,000		56,928	0	
30237 Hickok Road CSD	10,878,829		0	10,878,829	224,000		15,589	0	
30238 Springfield Meadows CSD	149,835,404		0	149,835,404	1,282,400		378,314	0	
30239 Grassy Run Rd CSD	26,212,248		0	26,212,248	406,000		69,475	0	
30240 El Dorado Hills CSD	5,007,091,547		0	5,007,091,547	48,526,011		54,385,530	0	
30241 Fallen Leaf Lake CSD	55,742,108		0	55,742,108	28,000		1,230,366	0	
30242 West El Largo CSD	2,977,171		0	2,977,171	77,000		44,705	0	
30243 Knolls Property Owners CSD	7,829,773		0	7,829,773	159,600		116,982	0	
30244 Marble Mt H.O. CSD	29,087,930		0	29,087,930	280,000		47,100	0	
30245 Hillwood CSD	31,623,393		0	31,623,393	795,200		123,940	0	
30246 Holiday Lakes CSD	12,907,617		0	12,907,617	315,000		113,298	0	

SPECIAL DISTRICT VALUATION 2005-2006

ENTITY	NET LOCAL SECURED		PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION		NET UNSECURED		UNSECURED HOMEOWNER EXEMPTION
30247 Audobon Hills CSD	27,983,451	0	0	27,983,451	663,600	0	120,500	0	0
30248 Lakeview CSD	11,240,214	0	0	11,240,214	341,600	0	63,758	0	0
30249 Sierra Oaks CSD	8,352,716	0	0	8,352,716	231,000	0	114,952	0	0
30250 Mortara Circle CSD	9,504,141	0	0	9,504,141	173,600	0	15,150	0	0
30251 Garden Val Rnch Es CSD	24,134,938	0	0	24,134,938	653,800	0	75,060	0	0
30252 Golden West CSD	96,941,441	0	0	96,941,441	2,326,800	0	406,636	0	0
30253 Arroyo Vista CSD	23,523,016	0	0	23,523,016	294,000	0	151,156	0	0
30254 Showcase CSD	26,816,571	0	0	26,816,571	557,200	0	69,485	0	0
30255 Cosumnes River CSD	27,396,855	0	0	27,396,855	620,200	0	24,430	0	0
30256 Rising Hill Rd CSD	21,483,378	0	0	21,483,378	586,600	0	67,967	0	0
30257 County Service Area #2	83,663,699	0	0	83,663,699	1,673,000	0	348,590	0	0
30270 County Service Area #3-Mosq	5,494,095,375	283,970	0	5,494,379,345	33,694,535	0	96,443,904	0	0
30280 County Service Area #5	248,831,734	0	0	248,831,734	1,059,800	0	940,575	0	0
30281 County Service Area #7	15,613,495,084	839,836	0	15,614,334,920	234,673,933	0	357,208,652	21,000	0
30282 Tahoe Paradise Resort Imp Dist	728,139,869	0	0	728,139,869	7,743,400	0	5,089,620	0	0
30283 CSA #10	21,107,590,459	1,123,806	0	21,108,714,265	268,368,468	0	453,652,556	21,000	0
30291 CSA #9 Admin	14,806,740,072	712,063	0	14,807,452,135	221,502,292	0	313,169,341	21,000	0
30337 CSA #9 Diamond Springs Lighting	215,347,240	137,540	0	215,484,780	5,066,600	0	10,058,451	0	0
30395 Placerville Parking Maint.	30,721,035	0	0	30,721,035	7,000	0	5,533,511	0	0
70000 S.L.T Rec MelloRoos	4,920,192,617	283,970	0	4,920,476,587	32,300,135	0	94,217,116	0	0
80005 Tahoe JT RCD	5,441,508,763	260,000	0	5,441,768,763	33,638,535	0	95,859,152	0	0
80010 McKinney Water District	13,506,673	0	0	13,506,673	56,000	0	36,420	0	0
80011 EID Land/Improvement	12,690,232,826	605,063	0	12,690,837,889	186,428,012	0	328,396,784	7,000	0
80012 EID G/O Land Only	4,195,431,357	472,314	0	4,195,903,671	0	0	5,980,636	0	0
80041 Cameron Park Airport Dist	44,771,578	0	0	44,771,578	504,000	0	1,299,053	0	0
80042 RDV Project Area #1	652,634,274	0	0	652,634,274	161,000	0	16,830,134	0	0
99999 SBE Unitary Value	0	215,870,028	0	215,870,028	0	0	0	0	0

* 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

FISCAL YEAR 2005/2006
SCHOOL DISTRICT ASSESSED VALUATION

ENTITY	NET LOCAL SECURED		PUBLIC UTILITY	TOTAL SECURED		SECURED HOMEOWNER EXEMPTION		NET UNSECURED		UNSECURED HOMEOWNER EXEMPTION		TOTAL
20005 Black Oak Mine Unified	1,187,866,514		87,223	1,187,953,737	22,961,788		13,082,705	14,000			1,224,012,230	
20010 Buckeye Un Sch Dist	4,751,665,542		38,147	4,751,703,689	53,328,149		115,292,391	0			4,920,324,229	
20030 Camino Un Sch Dist	450,046,219		0	450,046,219	8,652,573		3,410,075	0			462,108,867	
20061 Gold Trail Un Sch Dist	623,910,890		0	623,910,890	10,791,200		8,097,918	0			642,800,008	
20070 Gold Oak Un Sch Dist	617,846,076		0	617,846,076	13,343,400		4,593,251	0			635,782,727	
20090 Indian Diggins	22,292,977		0	22,292,977	287,000		138,059	0			22,718,036	
20110 Latrobe Elementary	520,542,812		86,677	520,629,489	3,561,600		50,993,836	0			575,184,925	
20130 Mother Lode Union	1,332,689,861		305,548	1,332,995,409	25,395,248		81,758,418	0			1,440,149,075	
20170 Pioneer Union	533,181,080		0	533,181,080	9,465,400		3,367,859	0			546,014,339	
20190 Placerville Union	1,044,944,097		322,241	1,045,266,338	20,972,441		38,326,492	0			1,104,565,271	
20210 Pollock Pines Sch Dist	745,841,284		0	745,841,284	16,181,534		8,502,953	0			770,525,771	
20230 Rescue Union Sch Dist	3,700,423,735		0	3,700,423,735	49,358,400		28,127,088	7,000			3,777,916,223	
20250 Silver Fork Sch Dist	82,243,997		0	82,243,997	375,200		1,517,607	0			84,136,804	
20270 Lake Tahoe Unified	4,920,192,617		283,970	4,920,476,587	32,300,135		94,217,116	0			5,046,993,838	
20276 Tahoe Truckee Jnt Unified	573,902,758		0	573,902,758	1,394,400		2,226,788	0			577,523,946	
20290 El Dorado Union High	14,425,628,570		752,613	14,426,381,183	211,712,145		344,125,947	7,000			14,982,226,275	
20320 Los Rios Com College	15,540,281,315		815,007	15,541,096,322	224,632,333		353,279,462	14,000			16,119,022,117	
20341 Lake Tahoe Com College	4,920,192,617		283,970	4,920,476,587	32,300,135		94,217,116	0			5,046,993,838	
20350 Sierra Com College	647,116,527		24,829	647,141,356	11,436,000		6,155,978	7,000			664,740,334	
20370 County Office of Education	20,533,687,701		1,123,806	20,534,811,507	266,974,068		451,425,768	21,000			21,253,232,343	

* 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

Prepared by: El Dorado County Auditor-Controller's Office

EL DORADO COUNTY - GENERAL FUND
Subject to Local Taxation and the Tax Rates of 1917 to 2005 Inclusive

Rate per \$100

FISCAL YEAR	VALUATIONS	INSIDE	OUT	FISCAL YEAR	VALUATIONS	INSIDE	OUT
1916 - 1917	7,007,930	1.70	2.10	1962 - 1963	101,072,650	1.75	1.75
1917 - 1918	7,001,980	1.70	2.10	1963 - 1964	112,054,200	1.75	1.75
1918 - 1919	7,064,339	1.90	2.30	1964 - 1965	125,229,650	1.99	2.24
1919 - 1920	7,290,225	2.30	2.70	1965 - 1966	138,199,380	2.426	2.876
1920 - 1921	7,382,905	2.40	2.80				2.926
1921 - 1922	10,251,830	1.60	2.00				rd. #4
1922 - 1923	9,959,030	2.50	2.90	1966 - 1967	153,228,530	2.30	2.74
1923 - 1924	10,223,590	2.30	2.70	1967 - 1968	162,668,110	2.37	2.72
1924 - 1925	10,232,445	2.00	2.40	1968 - 1969	171,109,720	2.357	2.69
1925 - 1926	10,337,340	2.00	2.40	1969 - 1970	174,502,630	2.354	2.679
1926 - 1927	10,402,480	2.20	2.60	1970 - 1971	187,112,293	2.34	2.639
1927 - 1928	10,408,650	2.30	2.70	1971 - 1972	203,945,289	2.829	3.128
1928 - 1929	10,540,580	2.50	2.90	1972 - 1973	216,091,139	2.829	3.119
1929 - 1930	10,734,300	2.25	2.65	1973 - 1974	237,459,773	2.803	3.093
1930 - 1931	10,874,370	2.40	2.90	1974 - 1975	268,077,803	2.803	3.100
1931 - 1932	10,923,240	2.45	2.85	1975 - 1976	292,506,305	2.750	3.050
1932 - 1933	10,562,540	2.35	2.75	1976 - 1977	328,445,780	2.510	2.810
1933 - 1934	10,168,820	1.70	1.90	1977 - 1978	373,514,021	2.234	2.534
1934 - 1935	10,192,325	1.85	1.85	1978 - 1979	470,622,630	1.081	Equivalent Rate
1935 - 1936	15,072,720	1.40	1.60	1979 - 1980	572,600,319	1.317	Equivalent Rate
1936 - 1937	15,288,120	1.30	1.50	1980 - 1981	685,230,798	1.315	Equivalent Rate
1937 - 1938	15,311,356	1.25	1.45	1981 - 1982	3,136,252,910 (Mkt.Val.)	0.328	Equivalent Rate
1938 - 1939	15,309,488	1.90	2.10	1982 - 1983	3,493,991,256 (Mkt.Val.)	0.329	Equivalent Rate
1939 - 1940	15,608,330	1.09	1.29	1983 - 1984	3,744,007,064 (Mkt.Val.)	0.328	Equivalent Rate
1940 - 1941	15,592,405	1.90	1.29	1984 - 1985	4,034,888,752 (Mkt.Val.)	0.327	Equivalent Rate
1941 - 1942	15,820,586	1.33	1.53	1985 - 1986	4,429,607,256 (Mkt.Val.)	0.325	Equivalent Rate
1942 - 1943	15,954,923	1.22	1.42	1986 - 1987	4,713,443,432 (Mkt.Val.)	0.323	Equivalent Rate
1943 - 1944	16,025,781	1.11	1.31	1987 - 1988	5,058,188,034 (Mkt.Val.)	0.321	Equivalent Rate
1944 - 1945	15,951,371	1.25	1.335	1988 - 1989	5,601,425,120 (Mkt.Val.)	0.318	Equivalent Rate
1945 - 1946	16,039,881	1.42	1.62	1989 - 1990	6,512,307,866 (Mkt.Val.)	0.315	Equivalent Rate
1946 - 1947	16,800,135	1.466	1.666	1990 - 1991	7,522,835,248 (Mkt.Val.)	0.311	Equivalent Rate
1947 - 1948	29,699,140	1.517	1.617	1991 - 1992	8,425,594,207 (Mkt.Val.)	0.312	Equivalent Rate
1948 - 1949	30,903,863	1.76	1.96	1992 - 1993	9,028,652,083 (Mkt.Val.)	0.296	Equivalent Rate
1949 - 1950	32,184,202	1.56	1.56	1993 - 1994	9,495,153,869 (Mkt.Val.)	0.219	Equivalent Rate
1950 - 1951	32,489,990	1.70	1.70	1994 - 1995	9,766,459,457 (Mkt.Val.)	0.227	Equivalent Rate
1951 - 1952	33,893,200	1.68	1.78	1995 - 1996	10,157,754,128 (Mkt.Val.)	0.227	Equivalent Rate
1952 - 1953	35,513,270	1.98	2.08 & 2.23	1996 - 1997	10,555,402,425 (Mkt.Val.)	0.226	Equivalent Rate
1953 - 1954	36,768,730	1.80	1.80 rd.	1997 - 1998	10,940,883,762 (Mkt.Val.)	0.225	Equivalent Rate
1954 - 1955	34,930,290	1.80	1.80	1998 - 1999	11,503,073,924 (Mkt.Val.)	0.225	Equivalent Rate
1955 - 1956	36,693,220	1.68	1.78 rd. 2&4	12,159,651,171 (Mkt.Val.)	0.222	Equivalent Rate	
1956 - 1957	39,592,600	1.70	1.80	1999 - 2000	12,904,898,968 (Mkt.Val.)	0.221	Equivalent Rate
1957 - 1958	41,561,348	1.52	1.62	2000 - 2001	14,143,285,049 (Mkt.Val.)	0.219	Equivalent Rate
1958 - 1959	54,758,089	1.50	1.70	2001 - 2002	15,585,747,315 (Mkt.Val.)	0.218	Equivalent Rate
1959 - 1960	60,792,040	1.98	1.98	2002 - 2003	17,403,071,640 (Mkt.Val.)	0.217	Equivalent Rate
1960 - 1961	79,774,680	1.80	1.80	2003 - 2004	19,286,448,270 (Mkt.Val.)	0.216	Equivalent Rate
1961 - 1962	88,317,290	1.7506	1.7506	2004 - 2005	22,046,626,317 (Mkt.Val.)	0.215	Equivalent Rate

**El Dorado County
Schedule of Debt Service
Fiscal Year 2005-2006**

Bonds Payable

**Balances at
June 30, 2005**

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.

Total Bonds Payable

\$ 11,280,000

Future minimum debt service payments for bonds payable at July 1, 2005 are as follows:

<u>Year Beginning July 1,</u>	
2005	2,145,460
2006	2,149,790
Thereafter	<u>8,551,253</u>
	12,846,503
Less amount representing interest	<u>1,566,503</u>
Principal	<u><u>\$ 11,280,000</u></u>

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:

Road Equipment

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>	
2005	246,937
2006	246,937
Thereafter	<u>852,489</u>
	1,346,363
Less amount representing interest	<u>165,026</u>
Present value of future lease payments	\$ 1,181,337

PROPRIETARY LONG-TERM DEBT

Notes Payable

Notes payable recorded in the Airport Enterprise Fund at June 30, 2005 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	\$ 17,517
Loan #ED-1-86-L-2, 6.9435% installment note, payable annually through 2012	11,039
Loan #ED-5-86-L-1, 6.9435% installment note, payable annually through 2012	7,421
Loan #ED-1-87-L-3, 6.9435% installment note, payable annually through 2012	7,440
Loan #ED-5-88-L-2, 7.0408% installment note, payable annually through 2009	<u>11,905</u>
Total State Loans	55,322
Less principal due with one year	<u>9,463</u>
Long-term portion	\$ 45,859

COUNTY OF EL DORADO
SCHEDULE OF UNDESIGNATED FUND BALANCES
FOR FISCAL YEAR 2005-2006

Description	Additional Fund Balance Available July 1, 2005	Fund Balance used to Finance FY 2005/2006 Budget	Total Fund Balance Available June 30, 2005
COUNTYWIDE FUNDS			
General	0	20,045,465	20,045,465
Roads - Transportation	1,993,782	1,959,959	3,953,741
Erosion Control	(251,392)	0	(251,392)
Special Aviation	0	697	697
Fish and Game	2,900	5,932	8,832
Community Services	640,274	382,730	1,023,004
Public Health	137,954	5,631,724	5,769,678
Mental Health Services	2,353,924	806,620	3,160,544
Social Services	182,777	0	182,777
Planning: EIR Development Fees	31	0	31
Tobacco Settlement	11,946	0	11,946
Federal Forest Reserve	0	42,294	42,294
Community Enhancement	133,289	1,977,147	2,110,436
Jail Commissary	(826)	0	(826)
Countywide Special Revenue	75,068,894	17,697,326	92,766,220
Accumulated Capital Outlay	4,129,232	1,067,778	5,197,010
TOTAL COUNTYWIDE FUNDS	84,402,783	49,617,672	134,020,455
LESS THAN COUNTYWIDE FUNDS			
County Road District Fund	1,000,001	642,090	1,642,091
TOTAL LESS THAN COUNTYWIDE FUNDS	1,000,001	642,090	1,642,091
GRAND TOTAL	85,402,784	50,259,762	135,662,546