

COUNTY OF EL DORADO

STATE OF CALIFORNIA

FINAL BUDGETS

for the

FISCAL YEAR 2001 - 2002



ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS

FOR THE FISCAL YEAR ENDING JUNE 30, 2001

PUBLISHED BY THE ORDER OF:
THE BOARD OF SUPERVISORS
Penny Humphreys, Chair

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, 2001.

Compiled under the supervision of:

Joe Harn, Auditor-Controller

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SPECIAL DISTRICT VALUATION 2001-2002

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
10010 City of Placerville	535,363,655	121,615	535,485,270	12,607,200	36,029,454		584,121,924
10020 City of South Lake Tahoe	2,186,596,787	260,000	2,186,856,787	20,307,735	76,513,655		2,283,678,177
30020 Georgetown Lighting	18,681,384		18,681,384	562,800	1,690,319		20,934,503
30022 Georgetown Divide Recreation	803,663,839	57,594	803,721,433	22,057,388	10,892,898	14,000	836,685,719
30030 Kelsey Cemetery District	80,148,798		80,148,798	2,780,588	536,016		83,465,402
30040 Happy Homestead Cemetery	3,263,939,821	283,970	3,264,223,791	35,150,135	92,955,549		3,392,329,475
30045 County Water Agency	13,276,571,656	986,704	13,277,558,360	258,467,776	387,499,363	49,000	13,923,574,499
30050 Dia Springs-El Dorado Fire	996,942,972	264,897	997,207,869	26,939,053	49,280,267	7,000	1,073,434,189
30051 Mosquito Fire District	67,810,951	13,440	67,824,391	2,146,200	477,162		70,447,753
30052 Diamond Sprgs Indust Fire	67,795,787		67,795,787	54,600	29,284,177		97,134,564
30053 Latrobe Fire District	124,630,115	45,640	124,675,755	1,751,400	572,093		126,999,248
30070 Georgetown Fire District	190,993,561	57,594	191,051,155	5,295,600	4,386,182		200,732,937
30090 Lake Valley Fire District	1,035,674,133		1,035,674,133	15,821,400	16,023,428		1,067,518,961
30095 El Dorado County Fire	3,342,353,404	308,719	3,342,662,123	89,583,189	72,159,611	28,000	3,504,432,923
30105 Pioneer Fire District	387,233,476		387,233,476	9,387,000	3,396,166		400,016,642
30111 Rescue Fire District	442,958,040		442,958,040	10,813,600	4,920,610		458,692,250
30118 Garden Valley Fire District	239,466,760		239,466,760	7,894,788	1,811,479		249,173,027
30119 Meeks Bay Fire District	387,494,113		387,494,113	1,485,400	2,616,962		391,596,475
30120 Georgetown Divide PUD	662,243,532	57,594	662,301,126	19,639,588	9,116,567	7,000	691,064,281
30130 Kirkwood Meadows PUD	480,927	23,970	504,897	0	11,567		516,464
30145 South Tahoe PUD General	3,203,592,753	260,000	3,203,852,753	36,060,535	91,513,284		3,331,426,572
30170 Tahoe City Annex B&I	162,069,417		162,069,417	1,149,400	953,707		164,172,524
30175 Tahoe City Annex 11 A B&I	227,643,195		227,643,195	350,000	1,663,255		229,656,450
30178 Tahoe Truckee Sanitation Agn	389,712,612		389,712,612	1,499,400	2,616,962		393,828,974
30190 El Dorado Hills Co Water/Fire	2,681,541,452		2,681,541,452	39,746,611	124,044,729		2,845,332,792
30228 Nashville Trail CSD	10,381,919		10,381,919	268,800	44,902		10,695,621
30229 Grizzly Flat CSD	58,182,335		58,182,335	1,535,800	38,780		59,756,915
30230 Cameron Park CSD	1,076,224,635		1,076,224,635	26,831,000	22,045,053		1,125,100,688
30231 East China Hill CSD	11,178,205		11,178,205	348,600	8,748		11,535,553
30233 Shadow Lane CSD	2,103,913		2,103,913	70,000	12,625		2,186,538
30234 Greenstone Country CSD	112,716,021		112,716,021	1,556,800	426,189		114,699,010
30235 Cameron Estates CSD	79,838,017		79,838,017	1,544,200	686,239		82,068,456
30236 Connie Lane CSD	5,438,363		5,438,363	187,600	40,367		5,666,330
30237 Hickok Road CSD	8,536,772		8,536,772	263,200	1,937,136		10,737,108
30238 Springfled Meadows CSD	18,947,679		18,947,679	247,800	19,444		19,214,923

SPECIAL DISTRICT VALUATION 2001-2002

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
30239 Grassy Run Rd CSD	20,471,333		20,471,333	387,800	146,357		21,005,490
30240 El Dorado Hills CSD	2,416,502,443		2,416,502,443	38,112,811	33,412,864		2,488,028,118
30241 Fallen Leaf Lake CSD	44,078,162		44,078,162	28,000	401,111		44,507,273
30242 West El Largo CSD	2,630,870		2,630,870	84,000	16,262		2,731,132
30243 Knolls Property Ownesrs CSD	5,534,349		5,534,349	163,800	96,796		5,794,945
30244 Marble Mnt H.O. CSD	20,208,832		20,208,832	312,200	9,800		20,530,832
30245 Hillwood CSD	21,735,400		21,735,400	798,000	153,943		22,687,343
30246 Holiday Lakes CSD	9,504,179		9,504,179	345,800	51,888		9,901,867
30247 Audobon Hills CSD	20,883,236		20,883,236	645,400	76,284		21,604,920
30248 Lakeview CSD	8,763,355		8,763,355	366,800	0		9,130,155
30249 Sierra Oaks CSD	6,021,106		6,021,106	252,000	113,894		6,387,000
30250 Mortara Circle CSD	7,042,895		7,042,895	182,000	8,500		7,233,395
30251 Garden Val Rnch Es CSD	16,847,906		16,847,906	660,800	26,581		17,535,287
30252 Golden West CSD	71,533,880		71,533,880	2,310,000	608,388		74,452,268
30253 Arroyo Vista CSD	15,867,231		15,867,231	329,000	111,945		16,308,176
30254 Showcase CSD	20,656,005		20,656,005	588,000	19,001		21,263,006
30255 Cosumnes River CSD	19,754,010		19,754,010	592,200	18,405		20,364,615
30256 Rising Hill Rd CSD	14,686,532		14,686,532	667,800	25,315		15,379,647
30257 County Service Area #2	56,500,255		56,500,255	1,558,200	277,066		58,335,521
30270 County Service Area #3-Mosq	3,653,859,550	283,970	3,654,143,520	37,649,535	95,572,511		3,787,365,566
30280 County Service Area #5	162,069,417		162,069,417	1,149,400	953,707		164,172,524
30281 County Service Area #7	9,622,712,106	702,734	9,623,414,840	220,818,241	291,926,852	49,000	10,136,208,933
30282 Tahoe Paradise Resort Imp Dist	438,811,303		438,811,303	8,061,200	4,927,625		451,800,128
30337 Diamond Springs Lighting	139,842,896	136,637	139,979,533	4,951,310	9,035,019		153,965,862
30395 Placerville Parking Maint.	25,152,866		25,152,866	7,000	4,706,572		29,866,438
70000 SLT Rec MelloRoos	3,263,939,821	283,970	3,264,223,791	36,150,135	88,538,939		3,388,912,865
80005 Tahoe JT RCD	3,611,143,317	260,000	3,611,403,317	37,615,935	95,161,158		3,744,180,410
80010 McKinney Water District	7,643,920		7,643,920	89,600	57,691		7,791,211
80012 EID	7,587,223,907	517,154	7,587,741,061	173,951,730	266,501,159	28,000	8,028,221,950
80041 Cameron Park Airport Dist	33,800,486		33,800,486	511,000	1,270,682		35,582,168
80042 RDV Project Area #1	284,749,208		284,749,208	161,000	12,665,254		297,575,462
99999 SBE Unitary Value	0	219,710,550	219,710,550	0	0		219,710,550

* 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 2001-2002

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
20005 Black Oak Mine Unified	814,784,915	57,594	814,842,509	22,485,788	10,908,498	14,000	848,250,795
20010 Buckeye Un Sch Dist	2,460,775,931	29,808	2,460,805,739	44,908,213	79,188,096	7,000	2,584,909,048
20030 Camino Un Sch Dist	324,643,502	0	324,643,502	8,706,916	4,555,508	0	337,905,926
20280 El Dorado Union High	8,807,927,191	645,140	8,808,572,331	198,332,453	281,018,354	35,000	9,287,958,138
20070 Gold Oak Un Sch Dist	432,370,660	0	432,370,660	13,245,400	3,000,240	7,000	448,623,300
20061 Gold Trail Un Sch Dist	436,107,221	0	436,107,221	10,830,400	7,226,874	0	454,164,495
20090 Indian Diggins	16,315,101	0	16,315,101	291,200	36,568	0	16,642,869
20341 Lake Tahoe Com College	3,263,939,821	283,970	3,264,223,791	36,150,135	92,955,549	0	3,393,329,475
20270 Lake Tahoe Unified	3,263,929,821	283,970	3,264,213,791	36,150,135	92,955,549	0	3,393,319,475
20110 Latrobe Elementary	315,226,231	68,199	315,294,430	3,290,000	65,781,917	0	384,366,347
20320 Los Rios Com College	9,580,068,676	702,734	9,580,771,410	211,291,841	289,169,649	42,000	10,081,274,900
20130 Mother Lode Union	949,831,974	267,923	950,099,897	25,395,051	57,181,904	0	1,032,676,852
20170 Pioneer Union	374,519,421	0	374,519,421	9,165,800	3,387,392	0	387,072,613
20190 Placerville Union	760,289,467	279,210	760,568,677	21,578,539	32,522,322	14,000	814,683,538
20210 Pollock Pines Sch Dist	519,392,231	0	519,392,231	16,246,934	7,062,834	0	542,701,999
20230 Rescue Union Sch Dist	2,152,580,586	0	2,152,580,586	44,360,400	20,092,447	7,000	2,217,040,433
20350 Sierra Com College	432,563,159	0	432,563,159	11,025,800	5,374,165	7,000	448,970,124
20250 Silver Fork Sch Dist	65,874,866	0	65,874,866	313,600	982,252	0	67,170,718
20276 Tahoe Truckee Jnt Unified	389,919,729	0	389,919,729	1,499,400	2,616,962	0	394,036,091
20370 County Office of Education	12,886,651,927	986,704	12,887,638,631	256,968,376	384,882,401	49,000	13,529,538,408

* 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	2001 - 2002	14,143,285,049 (Mkt.Val.)	0.219	Equivalent Rate

**El Dorado County
Schedule of Debt Service
Fiscal Year 2001-2002**

Bonds Payable

**Balances at
June 30, 2001**

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.

\$ 17,295,000

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

4,945,000

Total Bonds Payable

\$ 22,240,000

Future minimum debt service payments for bonds payable at July 1, 2001 are as follows:

Year Beginning July 1,

2001

2,023,010

2002

2,116,310

Thereafter

24,402,945

28,542,265

Less amount representing Interest

7,857,275

Principal

\$ 20,684,990

**El Dorado County
Schedule of Debt Service
Fiscal Year 2001-2002**

Bonds Payable

**Balances at
June 30, 2001**

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.

\$ 17,295,000

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

4,945,000

Total Bonds Payable

\$ 22,240,000

Future minimum debt service payments for bonds payable at July 1, 2001 are as follows:

Year Beginning July 1,

2001	2,023,010
2002	2,116,310
Thereafter	<u>24,402,945</u>
	28,542,265
Less amount representing interest	<u>7,857,275</u>
Principal	<u><u>\$ 20,684,990</u></u>

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