

# ***COUNTY OF EL DORADO***

**STATE OF CALIFORNIA**

## ***FINAL BUDGETS***

***for the***

***FISCAL YEAR 2008 - 2009***



**ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2008**

***PUBLISHED BY THE ORDER OF:***  
**THE BOARD OF SUPERVISORS**  
**RUSTY DUPRAY, 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 into this book, is the Annual Report of Financial Transactions for the fiscal year ending June 30, 2008.

**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: Ron Briggs  
District V: Norma Santiago

**ELECTED COUNTY OFFICIALS**

Assessor ..... Tim Holcomb  
Auditor-Controller ..... Joe Harn  
District Attorney ..... Vern Pierson  
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..... Gayle Erbe-Hamlin  
Chief Probation Officer..... Joe Warchol  
Child Support Services..... Laura Roth  
Clerk of the Board of Supervisors (Acting) ..... William "Bill" Schultz  
County Counsel..... Louis B. Green  
Development Services – Building and Planning ..... Roger Trout  
Environmental Management Director ..... Gerri Silva  
Facilities and Fleet Services Director ..... Thomas Heck  
Human Resources Director ..... Ted Cwiek  
Human Services Director ..... Doug Nowka  
Information Technologies Director ..... Jacqueline Nilius  
Library Services Director ..... Jeanne Amos  
Mental Health Director ..... John Bachman  
Public Defender..... Richard Meyer  
Public Health Services Director (Interim) ..... Neda West  
Transportation Director ..... Richard Shepard  
University of California Cooperative Extension County Director ..... Bill Frost  
Veterans Service Officer ..... Rod Barton



# TABLE OF CONTENTS

Accumulative Capital Outlay (ACO Fund) Work Program Facility Projects .....	72
Accumulative Capital Outlay (ACO Fund) Work Program Park Projects .....	75
Analysis of Current Property Taxes & Assessed Valuation - Schedule 6.....	36
Analysis of Fund Balance Available to Finance the Budget - Schedule 2.....	2
Analysis of Revenues by Department - Schedule 5A.....	17
Analysis of Revenues by Source - Schedule 5.....	5
Annual Report of Financial Transactions.....	247
Budget Unit Financing Uses Detail - Schedule 9.....	45
Debt Service Requirements.....	xiii
Department of Transportation Work Program .....	101
Detail of Provisions for Reserves/Designations - Schedule 3.....	3
El Dorado County General Fund Tax Rates of 1917 to 2008 Inclusive.....	xii
Enterprise Funds - Schedule 11 .....	197
Fixed Assets .....	229
Internal Service Funds - Schedule 10 .....	191
Personnel Allocation.....	233
Schedule of County Specific Financing Uses By Budget Unit by Function & Activity - Schedule 8A.....	39
Schedule of Undesignated Fund Balances.....	xv
School District Valuation FY 2008-2009.....	xi
Special District Analysis of Fund Balance - Schedule 14 .....	205
Special District Budgets - Schedule 16.....	207
Special District Detail of Provisions for Reserves/Designations - Schedule 15 .....	206
Special District Valuation FY 2008-2009.....	ix
Summary of County Budget - Schedule 1.....	1
Summary of County Financing Requirements by Function & Fund - Schedule 7 .....	37
Summary of County Financing Requirements - Schedule 8.....	38

# TABLE OF CONTENTS

<b>Summary of Estimated Additional Financing Sources - Schedule 4.....</b>	<b>4</b>
<b>Summary of Special District Budgets Governed By the Board of Supervisors - Schedule 13 .....</b>	<b>203</b>
<b>Summary of Special District Budgets Governed By the Board of Supervisors Appropriations Limitations - Schedule 13A .....</b>	<b>204</b>

# INDEX BY DEPARTMENT AND PROGRAM

## -A-

Accumulative Capital Outlay (ACO Fund) .....	71
Accumulative Capital Outlay (ACO Fund) Facilities Work Program .....	72
Accumulative Capital Outlay (ACO Fund) Parks Work Program .....	75
Administration .....	47
Agriculture Commissioner .....	91
Air Quality Control District .....	219
Airport Enterprise – Georgetown .....	201
Airport Enterprise - Placerville .....	198
Animal Services .....	142
Annual Report of Financial Transactions .....	247
Assessor .....	53
Auditor-Controller .....	49

## -B-

Board of Supervisors .....	45
Bond Authority .....	226

## -C-

Child Support Services.....	168
Community Services .....	158
Community Enhancement.....	65
County Administrative Office .....	47
County Counsel .....	55
County Engineer .....	95
County Promotion .....	61
County Recorder .....	93
County Service Area #2 .....	207
County Service Area #3 .....	208
County Service Area #5 .....	211
County Service Area #7 .....	212
County Service Area #9 .....	214
County Service Area #10 .....	216
County Water Agency .....	227
Countywide Special Revenue Fund – Assessor .....	173
Countywide Special Revenue Fund – Auditor-Controller.....	171
Countywide Special Revenue Fund – Building.....	178
Countywide Special Revenue Fund – CAO .....	170
Countywide Special Revenue Fund – Child Support Services .....	190
Countywide Special Revenue Fund – Department of Transportation .....	181
Countywide Special Revenue Fund – District Attorney.....	175
Countywide Special Revenue Fund – Environmental Management.....	183
Countywide Special Revenue Fund – Facilities and Fleet Services .....	174
Countywide Special Revenue Fund – Fish and Game .....	187
Countywide Special Revenue Fund – Health and Welfare.....	188
Countywide Special Revenue Fund – Human Services .....	185
Countywide Special Revenue Fund – Library .....	186
Countywide Special Revenue Fund – Planning .....	180
Countywide Special Revenue Fund – Probation .....	177

# INDEX BY DEPARTMENT AND PROGRAM

## -C- continued

Countywide Special Revenue Fund – Public Health .....	182
Countywide Special Revenue Fund – Recorder .....	179
Countywide Special Revenue Fund – Sheriff.....	176
Countywide Special Revenue Fund – SLESF.....	189
Countywide Special Revenue Fund – Treasurer / Tax Collector.....	172
Countywide Special Revenue Fund – Veterans’ Services.....	184

## -D-

Department of Transportation – Road District Tax Fund .....	138
Department of Transportation – Road Fund .....	97
Department of Transportation – Road Fund Work Program .....	101
Development Services.....	140
District Attorney .....	79

## -E-

EDC Public Housing Authority .....	224
El Dorado County Development Projects .....	221
Environmental Management .....	151
Erosion Control .....	96

## -F-

Facilities and Fleet Services .....	66
Facilities and Fleet Services – Accumulative Capital Outlay .....	71
Facilities and Fleet Services – Capital Outlay Work Program Facilities .....	72
Facilities and Fleet Services – Capital Outlay Work Program Parks.....	75
Federal Forest Reserve .....	64
Fish & Game .....	167
Fixed Assets .....	229
Fleet Management .....	193

## -G-

General Fund Other Operations .....	76
General Services (Facilities and Fleet Services) .....	66
Georgetown Airport .....	201
Grand Jury .....	77

## -H-

Health Department – Animal Services .....	142
Health Department .....	145
Human Resources.....	57
Human Services – General Fund.....	155
Human Services – Community Services .....	158
Human Services – SB163 Wraparound .....	163



# INDEX BY DEPARTMENT AND PROGRAM

-I-

IHSS Public Authority .....		222
Information Technologies .....		59

J-

Jail Commissary .....		87
-----------------------	--	----

-L-

Library .....		163
---------------	--	-----

-M-

Mental Health .....		148
---------------------	--	-----

-P-

Personnel Allocation .....		233
Placerville Airport .....		198
Placerville Union Cemetery.....		70
Probation Department .....		88
Public Defender .....		82
Public Health.....		145
Public Health – Animal Services .....		142

-R-

Recorder Clerk .....		93
Road District Tax Fund .....		138
Road Fund .....		97
Road Fund Work Program .....		101
Risk Management .....		191

-S-

Sheriff’s Department .....		84
Sheriff’s Jail Commissary .....		87
Special Aviation – Department of Transportation .....		139
Special Aviation – Facilities and Fleet Services .....		69
Social Services .....		155
Social Services -- SB163 Wraparound .....		163
South Lake Tahoe Transit .....		197
Superior Court MOE.....		78
Surveyor .....		62

# INDEX BY DEPARTMENT AND PROGRAM

	-T-	
Treasurer - Tax Collector .....		51
	-U-	
University of CA Cooperative Extension .....		165
	-V-	
Veteran Services .....		153
	-W-	
Water Agency .....		227



SPECIAL DISTRICT VALUATION 2008-2009

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
10010 City of Placerville	935,520,339	374,160	935,894,499	12,176,438	51,557,603	0	999,628,540
10020 City of South Lake Tahoe	4,191,828,322	641,753	4,192,470,075	16,276,783	109,966,553	0	4,318,713,411
30022 Georgetown Divide Recreation	1,501,182,502	761,592	1,501,944,094	23,261,800	21,179,472	0	1,546,385,366
30030 Kelsey Cemetery District	147,467,117	0	147,467,117	2,989,000	730,153	0	151,186,270
30040 Happy Homestead Cemetery	6,207,421,692	641,753	6,208,063,445	30,353,783	128,173,066	0	6,366,590,294
30045 County Water Agency	27,065,806,737	2,873,477	27,068,680,214	277,649,388	627,641,809	7,000	27,973,978,411
30050 Dia Springs-El Dorado Fire	1,762,156,048	815,443	1,762,971,491	27,092,736	84,713,929	7,000	1,874,785,156
30051 Mosquito Fire District	137,183,396	26,879	137,210,275	2,370,200	853,636	0	140,434,111
30052 Diamond Sprgs Indust Fire	89,553,627	0	89,553,627	49,000	46,617,869	0	136,220,496
30053 Latrobe Fire District	227,690,490	0	227,690,490	1,997,800	928,905	0	230,617,195
30070 Georgetown Fire District	343,217,130	721,092	343,938,222	5,305,400	8,442,484	0	357,686,106
30090 Lake Valley Fire District	1,947,656,950	0	1,947,656,950	14,049,000	17,627,189	0	1,979,333,139
30095 El Dorado County Fire	6,022,667,922	668,310	6,023,336,232	91,733,258	116,359,736	0	6,231,429,226
30105 Pioneer Fire District	719,565,518	0	719,565,518	10,039,400	6,012,762	0	735,617,680
30111 Rescue Fire District	838,139,331	0	838,139,331	11,885,200	6,729,014	0	856,753,545
30118 Garden Valley Fire District	439,121,017	0	439,121,017	8,229,200	2,418,205	0	449,768,422
30119 Meeks Bay Fire District	725,709,849	0	725,709,849	1,355,200	3,404,831	0	730,469,880
30120 Georgetown Divide PUD	1,228,852,664	761,592	1,229,614,256	20,373,600	18,154,585	0	1,268,142,441
30130 Kirkwood Meadows PUD	546,994	0	546,994	0	0	0	546,994
30145 South Tahoe PUD	6,115,115,778	641,753	6,115,757,531	30,255,783	127,255,272	0	6,273,268,586
30170 Tahoe City Annex 11 B&I	320,736,072	0	320,736,072	1,069,600	1,686,646	0	323,492,318
30175 Tahoe City Annex 11 A B&I	410,796,328	0	410,796,328	306,600	1,718,185	0	412,821,113
30178 Tahoe Truckee Sanitation Agency	731,532,400	0	731,532,400	1,376,200	3,404,831	0	736,313,431
30190 El Dorado Hills Co Water/Fire	7,602,697,896	0	7,602,697,896	59,975,211	206,488,589	0	7,869,161,696
30228 Nashville Trail CSD	16,046,182	0	16,046,182	287,000	167,790	0	16,500,972
30229 Grizzly Flat CSD	128,978,151	0	128,978,151	1,815,800	210,722	0	131,004,673
30230 Cameron Park CSD	2,063,604,866	0	2,063,604,866	28,536,200	52,506,950	0	2,144,648,016
30231 East China Hill CSD	19,605,851	0	19,605,851	327,600	88,549	0	20,022,000
30232 El Dorado Hills CSD	6,953,107,117	0	6,953,107,117	57,533,611	91,760,305	0	7,102,401,033
30233 CSA #9 Shadow Lane	3,134,315	0	3,134,315	70,000	6,010	0	3,210,325
30234 Greenstone Country CSD	187,574,331	0	187,574,331	1,754,200	863,490	0	190,192,021
30235 Cameron Estates CSD	130,809,826	0	130,809,826	1,537,200	1,216,556	0	133,563,582
30236 Connie Lane CSD	8,585,730	0	8,585,730	203,000	42,181	0	8,830,911
30237 Hickok Road CSD	13,945,728	0	13,945,728	217,000	0	0	14,162,728
30238 Springfiel Meadows CSD	165,739,597	0	165,739,597	1,404,200	677,118	0	167,820,915
30239 Grassy Run Rd CSD	33,797,414	0	33,797,414	396,200	109,667	0	34,303,281
30241 Fallen Leaf Lake CSD	70,978,901	0	70,978,901	28,000	1,261,610	0	72,268,511
30242 West El Largo CSD	4,013,512	0	4,013,512	77,000	89,308	0	4,179,820

SPECIAL DISTRICT VALUATION 2008-2009

ENTITY	NET			SECURED		UNSECURED		TOTAL
	LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	HOMEOWNER EXEMPTION	NET UNSECURED	HOMEOWNER EXEMPTION		
30243 Knolls Property Ownesrs CSD	8,849,204	0	8,849,204	140,000	96,295	0	9,085,499	
30244 Marble Mnt H.O. CSD	37,602,927	0	37,602,927	287,000	216,698	0	38,106,625	
30245 Hillwood CSD	36,028,710	0	36,028,710	796,600	211,052	0	37,036,362	
30246 Holiday Lakes CSD	16,497,416	0	16,497,416	336,000	213,253	0	17,046,669	
30247 Audobon Hills CSD	33,369,948	0	33,369,948	683,200	177,478	0	34,230,626	
30248 Lakeview CSD	14,713,919	0	14,713,919	320,600	47,257	0	15,081,776	
30249 Sierra Oaks CSD	9,972,784	0	9,972,784	238,000	106,815	0	10,317,599	
30250 Mortara Circle CSD	11,225,224	0	11,225,224	161,000	84,621	0	11,470,845	
30251 Garden Val Rnch Es CSD	31,579,775	0	31,579,775	663,600	94,826	0	32,338,201	
30252 Golden West CSD	119,591,456	0	119,591,456	2,226,000	462,101	0	122,279,557	
30253 Arroyo Vista CSD	27,438,142	0	27,438,142	308,000	125,734	0	27,871,876	
30254 Showcase CSD	32,470,915	0	32,470,915	546,000	73,235	0	33,090,150	
30255 Cosumnes River CSD	34,749,856	0	34,749,856	595,000	9,841	0	35,354,697	
30256 Rising Hill Rd CSD	25,693,283	0	25,693,283	585,200	84,555	0	26,363,038	
30257 County Service Area #2	102,336,352	0	102,336,352	1,740,200	576,427	0	104,652,979	
30275 County Service Area #3-Mosq	4,191,828,322	641,753	4,192,470,075	16,276,783	109,966,553	0	4,318,713,411	
30280 County Service Area #5	320,736,072	0	320,736,072	1,069,600	1,686,646	0	323,492,318	
30281 County Service Area #7	20,126,615,078	2,231,724	20,128,846,802	245,919,405	496,063,912	7,000	20,870,837,119	
30282 Tahoe Paradise Resort Imp Dist	961,826,467	0	961,826,467	7,329,000	5,586,443	0	974,741,910	
30283 CSA #10	27,065,806,737	2,873,477	27,068,680,214	277,649,388	627,641,809	7,000	27,973,978,411	
30291 CSA #9 Admin	19,094,197,913	1,857,564	19,096,055,477	232,671,967	444,350,044	7,000	19,773,084,488	
30337 CSA #9 Diamond Springs Lighting	275,651,432	815,443	276,466,875	5,136,600	17,073,126	0	298,676,601	
30395 Placerville Parking Maint.	38,349,059	0	38,349,059	0	6,498,030	0	44,847,089	
70000 SLT Rec MelloRoos	6,207,421,692	641,753	6,208,063,445	30,353,783	128,173,066	0	6,366,590,294	
80005 Tahoe JT RCD	6,873,978,715	641,753	6,874,620,468	31,694,983	131,475,142	0	7,037,790,593	
80010 McKinney Water District	15,538,002	0	15,538,002	63,000	96,577	0	15,697,579	
80011 EID Land/Improvement	16,483,442,758	1,234,511	16,484,677,269	197,019,272	454,844,164	0	17,136,540,705	
80012 EID G/O Land Only	5,642,044,763	1,234,511	5,643,279,274	0	6,542,054	0	5,649,821,328	
80041 Cameron Park Airport Dist	52,170,333	0	52,170,333	481,600	1,547,715	0	54,199,648	
80042 RDV Project Area #1	846,062,190	0	846,062,190	126,000	31,818,826	0	878,007,016	
99998 SBE Unitary Railroad	0	275,064	275,064	0	0	0	275,064	
99999 SBE Unitary Value	0	285,593,913	285,593,913	0	0	0	285,593,913	

\* 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

X

FISCAL YEAR 2008/2009  
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	1,523,630,113	761,592	1,524,391,705	23,708,400	21,206,486	0	1,569,306,591
20010 Buckeye Un Sch Dist	6,035,773,908	0	6,035,773,908	55,781,405	174,554,237	0	6,266,109,550
20030 Camino Un Sch Dist	544,641,374	0	544,641,374	8,617,785	4,519,108	0	557,778,267
20061 Gold Trail Un Sch Dist	766,913,615	0	766,913,615	11,086,600	11,238,848	0	789,239,063
20070 Gold Oak Un Sch Dist	774,430,527	0	774,430,527	13,745,200	5,180,322	0	793,356,049
20090 Indian Diggins	26,541,996	0	26,541,996	266,000	53,709	0	26,861,705
20110 Latrobe Elementary	796,152,021	0	796,152,021	6,267,800	81,882,452	0	884,302,273
20130 Mother Lode Union	1,681,646,414	815,443	1,682,461,857	25,441,542	98,874,062	0	1,806,777,461
20170 Pioneer Union	697,318,339	0	697,318,339	9,808,400	5,959,053	0	713,085,792
20190 Placerville Union	1,345,358,446	654,689	1,346,013,135	21,219,038	45,546,638	0	1,412,778,811
20210 Pollock Pines Sch Dist	916,388,472	0	916,388,472	16,287,235	9,846,283	0	942,521,990
20230 Rescue Union Sch Dist	4,916,073,182	0	4,916,073,182	53,383,400	35,572,444	7,000	5,005,036,026
20250 Silver Fork Sch Dist	101,746,671	0	101,746,671	306,600	1,630,270	0	103,683,541
20270 Lake Tahoe Unified	6,207,421,692	641,753	6,208,063,445	30,353,783	128,173,066	0	6,366,590,294
20276 Tahoe Truckee Jnt Unified	731,769,967	0	731,769,967	1,376,200	3,404,831	0	736,550,998
20290 El Dorado Union High	18,602,984,965	1,470,132	18,604,455,097	222,211,005	474,857,426	7,000	19,301,530,528
20320 Los Rios Com College	20,027,811,371	2,191,224	20,030,002,595	235,429,205	487,350,523	7,000	20,752,789,323
20341 Lake Tahoe Com College	6,207,421,692	641,753	6,208,063,445	30,353,783	128,173,066	0	6,366,590,294
20350 Sierra Com College	830,573,674	40,500	830,614,174	11,866,400	12,118,220	0	854,598,794
20370 County Office of Education	26,334,036,770	2,873,477	26,336,910,247	276,273,188	624,236,978	7,000	27,237,427,413

\* 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 2008 Inclusive

Rate per \$100

FISCAL YEAR	VALUATIONS	INSIDE	OUT	FISCAL YEAR	VALUATIONS	INSIDE	OUT	
1916 - 1917	7,007,930	1.70	2.10	1964 - 1965	125,229,650	1.99	2.24	rd.#1-3-4
1917 - 1918	7,001,980	1.70	2.10	1965 - 1966	138,199,380	2.426	2.876	rd.#1-3
1918 - 1919	7,064,339	1.90	2.30				2.926	rd. #2
1919 - 1920	7,290,225	2.30	2.70					rd. #4
1920 - 1921	7,382,905	2.40	2.80	1966 - 1967	153,228,530	2.30	2.74	
1921 - 1922	10,251,830	1.60	2.00	1967 - 1968	162,668,110	2.37	2.72	
1922 - 1923	9,959,030	2.50	2.90	1968 - 1969	171,109,720	2.357	2.69	
1923 - 1924	10,223,590	2.30	2.70	1969 - 1970	174,502,630	2.354	2.679	
1924 - 1925	10,232,445	2.00	2.40	1970 - 1971	187,112,293	2.34	2.639	
1925 - 1926	10,337,340	2.00	2.40	1971 - 1972	203,945,289	2.829	3.128	
1926 - 1927	10,402,480	2.20	2.60	1972 - 1973	216,091,139	2.829	3.119	
1927 - 1928	10,408,650	2.30	2.70	1973 - 1974	237,459,773	2.803	3.093	
1928 - 1929	10,540,580	2.50	2.90	1974 - 1975	268,077,803	2.803	3.100	
1929 - 1930	10,734,300	2.25	2.65	1975 - 1976	292,506,305	2.750	3.050	
1930 - 1931	10,874,370	2.40	2.90	1976 - 1977	328,445,780	2.510	2.810	
1931 - 1932	10,923,240	2.45	2.85	1977 - 1978	373,514,021	2.234	2.534	
1932 - 1933	10,562,540	2.35	2.75	1978 - 1979	470,622,630	1.081	Equivalent Rate	
1933 - 1934	10,168,820	1.70	1.90	1979 - 1980	572,600,319	1.317	Equivalent Rate	
1934 - 1935	10,192,325	1.85	1.85	1980 - 1981	685,230,798	1.315	Equivalent Rate	
1935 - 1936	15,072,720	1.40	1.60	1981 - 1982	3,136,252,910 (Mkt.Val.)	0.328	Equivalent Rate	
1936 - 1937	15,288,120	1.30	1.50	1982 - 1983	3,493,991,256 (Mkt.Val.)	0.329	Equivalent Rate	
1937 - 1938	15,311,356	1.25	1.45	1983 - 1984	3,744,007,064 (Mkt.Val.)	0.328	Equivalent Rate	
1938 - 1939	15,309,488	1.90	2.10	1984 - 1985	4,034,888,752 (Mkt.Val.)	0.327	Equivalent Rate	
1939 - 1940	15,608,330	1.09	1.29	1985 - 1986	4,429,607,256 (Mkt.Val.)	0.325	Equivalent Rate	
1940 - 1941	15,592,405	1.90	1.29	1986 - 1987	4,713,443,432 (Mkt.Val.)	0.323	Equivalent Rate	
1941 - 1942	15,820,586	1.33	1.53	1987 - 1988	5,058,188,034 (Mkt.Val.)	0.321	Equivalent Rate	
1942 - 1943	15,954,923	1.22	1.42	1988 - 1989	5,601,425,120 (Mkt.Val.)	0.318	Equivalent Rate	
1943 - 1944	16,025,781	1.11	1.31	1989 - 1990	6,512,307,866 (Mkt.Val.)	0.315	Equivalent Rate	
1944 - 1945	15,951,371	1.25	1.335	1990 - 1991	7,522,835,248 (Mkt.Val.)	0.311	Equivalent Rate	
1945 - 1946	16,039,881	1.42	1.62	1991 - 1992	8,425,594,207 (Mkt.Val.)	0.312	Equivalent Rate	
1946 - 1947	16,800,135	1.466	1.666	1992 - 1993	9,028,652,083 (Mkt.Val.)	0.296	Equivalent Rate	
1947 - 1948	29,699,140	1.517	1.617	1993 - 1994	9,495,153,869 (Mkt.Val.)	0.219	Equivalent Rate	
1948 - 1949	30,903,863	1.76	1.96	1994 - 1995	9,766,459,457 (Mkt.Val.)	0.227	Equivalent Rate	
1949 - 1950	32,184,202	1.56	1.56	1995 - 1996	10,157,754,128 (Mkt.Val.)	0.227	Equivalent Rate	
1950 - 1951	32,489,990	1.70	1.70	1996 - 1997	10,555,402,425 (Mkt.Val.)	0.226	Equivalent Rate	
1951 - 1952	33,893,200	1.68	1.78	1997 - 1998	10,940,883,762 (Mkt.Val.)	0.225	Equivalent Rate	
1952 - 1953	35,513,270	1.98	2.08 & 2.23	1998 - 1999	11,503,073,924 (Mkt.Val.)	0.225	Equivalent Rate	
1953 - 1954	36,768,730	1.80	1.80 rd.	1999 - 2000	12,159,651,171 (Mkt.Val.)	0.222	Equivalent Rate	
1954 - 1955	34,930,290	1.80	1.80	2000 - 2001	12,904,898,968 (Mkt.Val.)	0.221	Equivalent Rate	
1955 - 1956	36,693,220	1.68	1.78 rd. 2&4	2001 - 2002	14,143,285,049 (Mkt.Val.)	0.219	Equivalent Rate	
1956 - 1957	39,592,600	1.70	1.80	2002 - 2003	15,585,747,315 (Mkt.Val.)	0.218	Equivalent Rate	
1957 - 1958	41,561,348	1.52	1.62	2003 - 2004	17,403,071,640 (Mkt.Val.)	0.217	Equivalent Rate	
1958 - 1959	54,758,089	1.50	1.70	2004 - 2005	19,286,448,270 (Mkt.Val.)	0.216	Equivalent Rate	
1959 - 1960	60,792,040	1.98	1.98	2005 - 2006	22,046,626,317 (Mkt.Val.)	0.215	Equivalent Rate	
1960 - 1961	79,774,680	1.80	1.80	2006 - 2007	25,049,474,790 (Mkt.Val.)	0.214	Equivalent Rate	
1961 - 1962	88,317,290	1.7506	1.7506	2007 - 2008	27,224,914,145 (Mkt.Val.)	0.213	Equivalent Rate	
1962 - 1963	101,072,650	1.75	1.75	2008 - 2009	28,259,847,388 (Mkt.Val.)	0.213	Equivalent Rate	

**El Dorado County  
Schedule of Debt Service  
Fiscal Year 2008-2009**

**Bonds Payable**

**Balances at  
June 30, 2008**

**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**

**\$ 6,070,000**

Future minimum debt service payments for bonds payable at July 1, 2008 are as follows:

**Year Beginning July 1,**

2008

2,132,965

2009

4,279,275

6,412,240

Less amount representing interest

342,240

Principal

**\$ 6,070,000**

**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:

<b>Fiscal Year</b>	
<b><u>Beginning July 1,</u></b>	
2008	393,777
2009	326,148
Thereafter	<u>549,280</u>
	1,269,205
Less amount representing interest	<u>91,990</u>
Present value of future lease payments	<u><u>\$ 1,177,215</u></u>

**PROPRIETARY LONG-TERM DEBT**

**Notes Payable**

Notes payable recorded in the Airport Enterprise Fund at June 30, 2008 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	\$ 8,758
Loan #ED-1-86-L-2, 6.9435% installment note, payable annually through 2012	6,308
Loan #ED-5-86-L-1, 6.9435% installment note, payable annually through 2012	4,240
Loan #ED-1-87-L-3, 6.9435% installment note, payable annually through 2012	4,650
Loan #ED-5-88-L-2, 7.0408% installment note, payable annually through 2009	<u>2,976</u>
<b>Total State Loans</b>	26,932
Less principal due within one year	<u>9,463</u>
Long-term portion	<u><u>\$ 17,469</u></u>

COUNTY OF EL DORADO  
SCHEDULE OF UNDESIGNATED FUND BALANCES  
FOR FISCAL YEAR 2008-2009

Description	Additional Fund Balance Available July 1, 2008	Fund Balance used to Finance FY 2008/2009 Budget	Actual Fund Balance Available June 30, 2008
<b>COUNTYWIDE FUNDS</b>			
General	1	15,327,378	15,327,379
Roads - Transportation	2,338,870	7,829,221	10,168,091
Erosion Control	(0)	(562,657)	(562,657)
Special Aviation	197	0	197
Fish and Game	12,977	7,000	19,977
Community Services	1,116,614	321,429	1,438,043
Public Health	155	5,045,357	5,045,512
Mental Health Services	1	620,003	620,004
Social Services SB163 Wraparound	288,826	146,845	435,671
Planning: EIR Development Fees	24,882	0	24,882
Tobacco Settlement	13,601	0	13,601
Federal Forest Reserve	1	442,345	442,346
Community Enhancement	68,911	406,556	475,467
Jail Commissary	1	0	1
Placerville Union Cemetery	107,590	60,812	168,402
Countywide Special Revenue	37,906,941	54,364,790	92,271,731
Accumulated Capital Outlay	3,104,995	1,510,924	4,615,919
<b>TOTAL COUNTYWIDE FUNDS</b>	<b>44,984,563</b>	<b>85,520,003</b>	<b>130,504,566</b>
<b>LESS THAN COUNTYWIDE FUNDS</b>			
County Road District Fund	1	619	620
<b>TOTAL LESS THAN COUNTYWIDE FUNDS</b>	<b>1</b>	<b>619</b>	<b>620</b>
<b>GRAND TOTAL</b>	<b>44,984,564</b>	<b>85,520,622</b>	<b>130,505,186</b>

