

**OVERVIEW
FY 2017-18 FINAL
RECOMMENDED BUDGET**

September 19, 2017



RECOMMENDED DISCUSSION & ACTIONS

- Review Changes to Recommended (4B)
 - Funding Changes & Recommended Use of Funds (4B)
 - Direction to Staff
 - Adopt on September 26th
- Review Options Community Funding Requests (4C)
 - Direction to Staff
 - Adopt on September 26th
- Review SB1 Road Project Listing (4D)
 - Adopt on September 26th



FY 2017-18 FINAL RECOMMENDED

CHANGES TO MAJOR REVENUE ASSUMPTIONS

- General Fund Property Tax
 - Increased from 4.5% to 5% = \$500,026
- Property Tax In-Lieu VLF
 - Increased based on Property Tax Trend = \$941,903
- Transient Occupancy Tax
 - Adjusted based on prior year results = \$215,968

ALL OTHERS REMAIN THE SAME



PROPERTY TAX DISTRIBUTION



FY 2017-18 FINAL RECOMMENDED

Recommended Use of Funds – Reserves

Description	Recommended Budget	Final Budget	Total
Increase to General Reserve	\$ 162,700		\$ 162,700
Capital Projects	\$ 5,000,000		\$ 5,000,000
Public Safety Payment Reserve	\$ 220,000		\$ 220,000
Emergency Road Repairs		\$ 3,500,000	\$ 3,500,000
TOT Special Projects		\$ 804,764	\$ 804,764
Future CalPERS Increases		\$ 5,735,601	\$ 5,735,601
OPEB & CalPERS Prefunding Trust		\$ 1,884,139	\$ 1,884,139
TOTALS	\$ 5,382,700	\$ 11,924,504	\$ 17,307,204



CALPERS – RECAP FUTURE COST INCREASES

CalPERS Retirement Plans		Tuesday, September 5, 2017	
Snapshot Comparison Miscellaneous & Safety			
2018 Valuation Data	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Avg. Benefit - Service Retirement	\$18,286	\$44,575	
FY 2017-18 Contribution Rate	19.603% of payroll	38.173% of payroll	
FY 2018-19 Contribution Rate	21.591 % of payroll	40.869% of payroll	
FY 2019-20 Rate (Projected)	24.1 % of payroll	44.8% of payroll	
FY 2020-21 Rate (Projected)	26.4 % of payroll	48.6% of payroll	
FY 2017-18 Contribution	\$18,886,601	\$11,647,063	(Budgeted)
FY 2018-19 Contribution	<u>\$21,910,280</u>	<u>\$13,199,855</u>	(Announced)
FY 2018-19 Increase	\$3,023,679	\$1,552,792	\$4,576,471
General Fund Share @ 60%			\$2,745,883
Projected FY 2019-20 Contribution	<u>\$25,189,554</u>	<u>\$14,903,444</u>	
FY 2019-20 Increase	\$3,279,274	\$1,703,589	\$4,982,863
General Fund Share @ 60%			\$2,989,718
Total Increase over 2 years	\$6,302,953	\$3,256,381	
Projected FY 2020-21 Contribution	<u>\$28,421,344</u>	<u>\$16,652,603</u>	
FY 2020-21 Increase	\$3,231,790	\$1,749,159	\$4,980,949
General Fund Share @ 60%			\$2,988,569
Total Increase over 3 years	\$9,534,743	\$5,005,540	



FY 2017-18 FINAL RECOMMENDED

- Maintain Funding to Board Policy Levels
 - Contingency ~ Increase to \$5.635 million
 - Final Recommendation Increases by \$231,626
 - Lobbying Contract
 - Other / Non-Funded
 - General Reserve ~ Remains at \$8.47 million
 - Capital Projects ~ Remains at \$5 million



FY 2017-18 FINAL RECOMMENDED

USE OF FUNDS – GENERAL FUND CONTRIBUTIONS AND TRANSFERS

Description	Recommended Budget	Final Budget	Total
Accumulative Capital Outlay (Carry-over)	\$ 17,341,355	\$ 758,273	\$ 18,099,628
GF to HHSA Community Services	\$ 2,311,273	\$ (25,823)	\$ 2,285,450
GF to Dept. of Transportation (SEC JPA)	\$ 52,126	\$ 101,159	\$ 153,285
Re-budget of GF to Parks (ACO)	\$ -	\$ 320,000	\$ 320,000
Community Funding Options	\$ -	\$ 70,000	\$ 70,000
Veteran's TOT Funding	\$ 153,553	\$ 11,641	\$ 165,194
District Attorney Facility (Set Aside)	\$ -	\$ 210,000	\$ 210,000
Contribution Fish & Game Projects	\$ -	\$ 15,000	\$ 15,000
Contribution Veteran's House Committee	\$ -	\$ 15,000	\$ 15,000
Budget Balancer (Operating Transfers)	\$ -	\$ 2,672	\$ 2,672
TOTALS	\$ 19,858,307	\$ 1,477,922	\$ 21,336,229



FY 2017-18 FINAL RECOMMENDED

USE OF FUNDS – DEPARTMENTAL NET COUNTY COST

Department	Final Budget Change to Net County Cost
CAO - Economic Development	\$104,207
Treasurer - Tax Collector	\$ 41,998
Human Resources	\$ 162,350
Information Technologies	\$ 614,520
District Attorney	\$ (19,693)
Sheriff	\$ 632,110
Probation	\$ 67,006
Agricultural Commissioner	\$ (5,000)
DOT - County Engineer	\$ (22,056)
Planning & Building	\$ (195,508)
HHSA - Health (Animal Control)	\$ 69,500
HHSA - Administration	\$ (15,186)
HHSA - Human Services	\$ 34,473
Library	\$ 20,000
Total Net County Cost Increase	\$1,488,721
<i>Re-budgeted Expenses from FY 2016-17</i>	<i>\$927,868</i>
<i>Previously Approved Increase (IT only)</i>	<i>\$496,144</i>
<i>Net Changes & New Requests</i>	<i>\$64,709</i>



FY 2017-18 FINAL RECOMMENDED

RECAP FROM RECOMMENDED:

- ❑ Road Funding – Local Tribe Funds: \$3 million
- ❑ Public Safety Facility: \$220,000 plus 2017-18 County Costs
- ❑ Financing Plan Study: \$100,000
- ❑ Property Tax Megabyte System: \$1.2 million, with use of SRF
- ❑ Progress on Facility ADA Improvements: \$1.0 million
- ❑ Timber Mortality Grant Match, 2nd Year: \$125,000
- ❑ Public Safety Charter-504 Increases: \$800,000 +/-
- ❑ IT Deferred Infrastructure & Maintenance: \$804,500
- ❑ Senior Legal Funded for Full Year - - Ad Hoc Committee Established



FY 2017-18 FINAL RECOMMENDED

CHANGES FROM RECOMMENDED:

- ❑ Federal Lobbyist Contract - - Added to Contingency
 - Wait and See - - Estimated at \$60,000
- ❑ HR Funding now in Department Budget
 - New/Changed Positions
 - Net Increase of 1 FTE (HR & Risk)
- ❑ District Attorney
 - Grant Funded Positions
 - Increase of 2 FTE
- ❑ Sheriff
 - Grant Funded Position – 1 FTE
- ❑ District Attorney Facility
 - \$210,000 set aside in Other Operations



FY 2017-18 FINAL RECOMMENDED

NOT INCLUDED:

- ❑ Community Planning
 - 6/20/2017 Direction to Bring Back for Board Consideration
 - Original Staff Recommendation from April Special Meeting
 - Policy Development: \$250,000 per year/4 yrs.
 - Funding would come from Economic Development & Planning

- ❑ Community Contribution Requests for Non-County Activities
 - Separate Staff Memo
 - Funding would come from General Fund – Other Operations Budget

- ❑ Medical Marijuana – Regulation, Enforcement, etc.
 - Undetermined

- ❑ EDH/Latrobe Annexation Property Tax transfer
 - Board approved, action to finalize not taken by EDH
 - FY 2016-17 and FY 2017-18 = \$500,000 +/-



COMMUNITY FUNDING REQUESTS

	Amount Requested	Type of Organization
Motherlode Century	Not noted	- - Event Cancelled - -
Slide the City Event	\$35,000	For-Profit LLC
Placerville Aquatic Center	\$20,000	City of Placerville
Lake Tahoe Bike Coalition	\$5,000	Member-supported Non-profit

Requests from local organizations for financial assistance. The Chief Administrative Office has not made recommendations for funding in this budget unit, as these funding decisions are made solely at the discretion of the Board of Supervisors. No amount of money is budgeted for any subsidies requested.



SB1 ROAD PROJECT LIST

- See Attachment 4



CONCLUSION

Chief Administrative Office will return to Board on September 26th for final Budget Adoption:

- Budget Resolution
 - Incorporates Additions & Revisions to Budget
 - Incorporates SB1 Road Project List
- Personnel Allocation Resolution Amendment

