

Fiscal Year 2021-22 Recommended Adopted Budget

Highlights of the Changes

September 21, 2021



Budget Requirements

- Public hearing on June 7, 2021 was required, 3/5 Vote to approve changes prior to close of hearing
- Following close of hearing, increases or additions require 4/5 vote, unless submitted with the Clerk of the Board in writing before the close of the hearing.

Summary of the Recm'd Adopted Budget

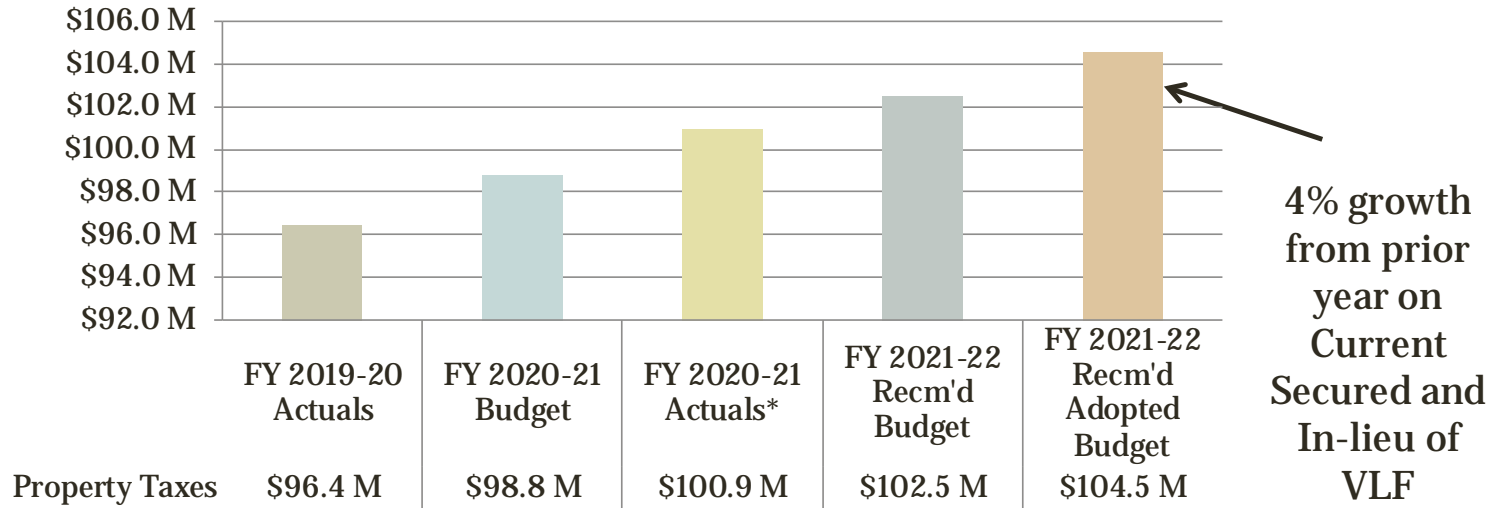
	FY 2021-22 CAO Recm'd Budget	FY 2021-22 CAO Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Total Appropriations	\$812.7 M	\$879.1 M	\$66.5 M	8%
Governmental Funds*	\$681.3 M	\$747.8 M	\$66.5 M	10%
General Fund	\$337.4 M	\$360.3 M	\$23.0 M	7%
Net County Cost	\$164.2 M	\$164.2 M	\$0.0 M	0%



* *Governmental Funds includes Special Revenue Funds, excludes Special Districts & Proprietary Funds*

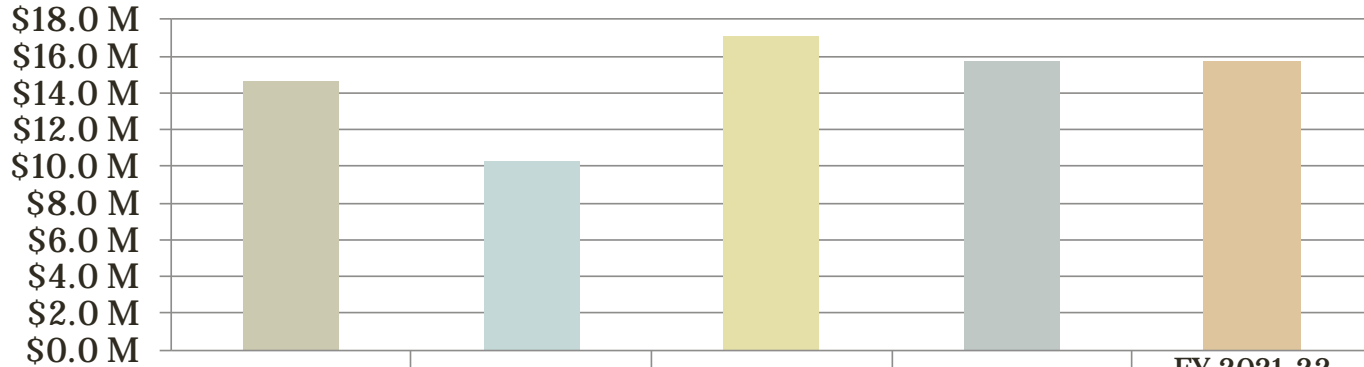
Property Taxes

The data is all Property Tax sub-objects and Property Tax In-lieu of Vehicle License Fees.



*Actuals as of 9/10/21, may change slightly with the closing of the financial records.

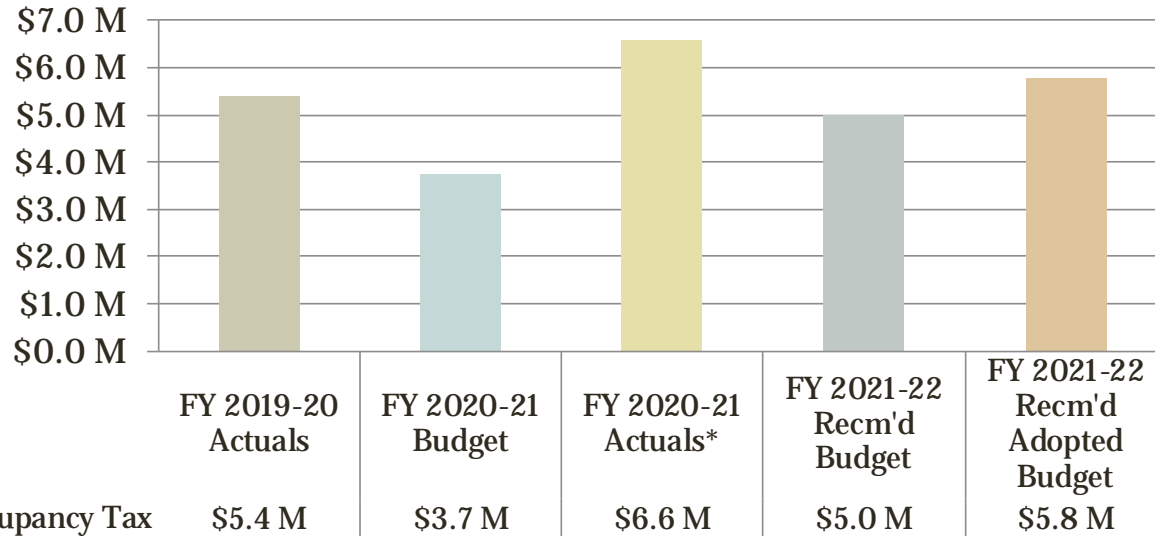
Sales and Use Tax



	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Actuals*	FY 2021-22 Recm'd Budget	FY 2021-22 Recm'd Adopted Budget
Sales and Use Tax	\$14.7 M	\$10.3 M	\$17.1 M	\$15.7 M	\$15.7 M

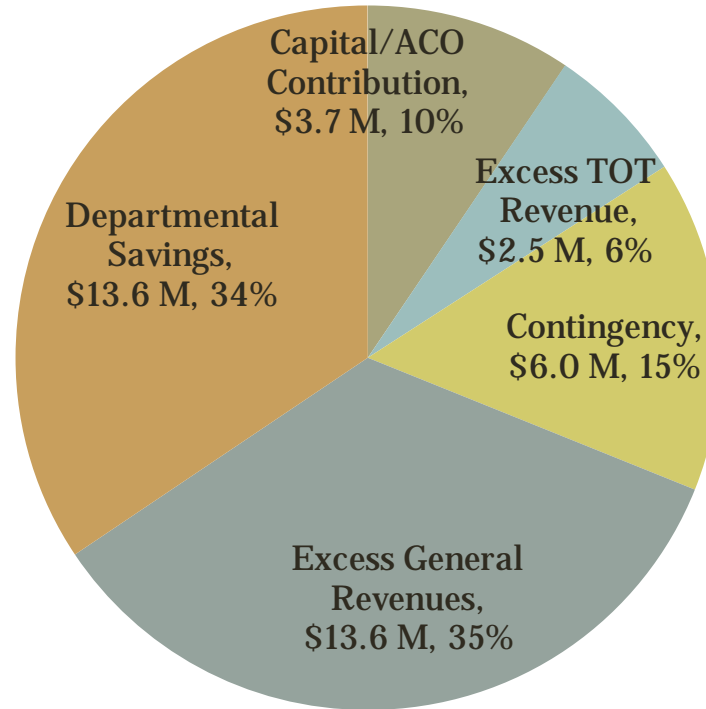
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Transient Occupancy Tax



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General Fund Fund Balance

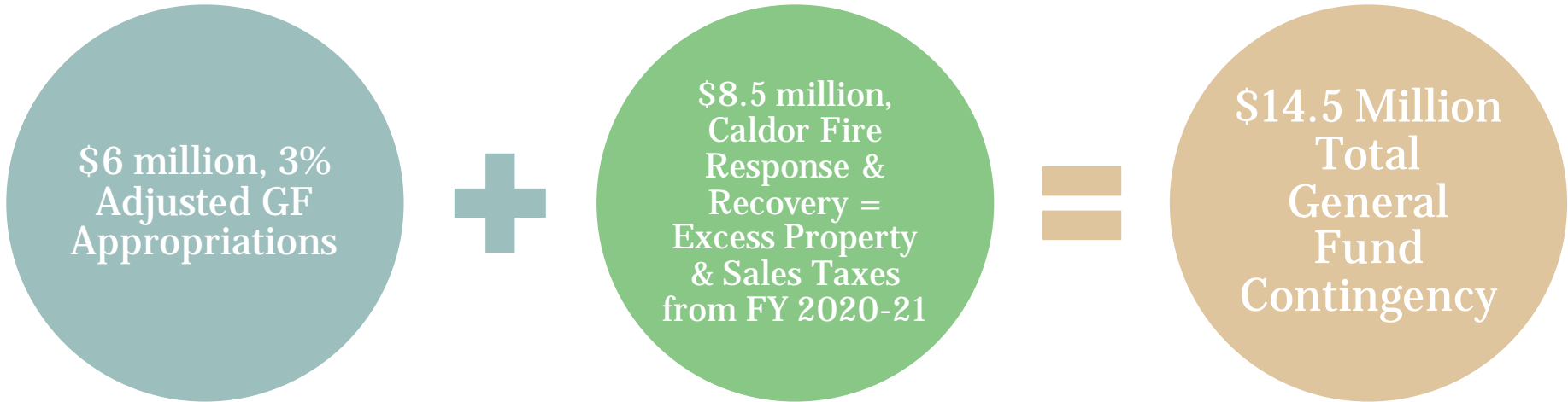


Reserves & Designations

GENERAL FUND RESERVES & DESIGNATIONS	FY 2020-21 ENDING BALANCE	FY 2021-22 ADDITIONS	FY 2021-22 USES	FY 2021-22 ENDING BALANCE
GENERAL RESERVE	\$10,000,000	\$300,000		\$10,300,000
CAPITAL PROJECTS	\$16,931,645	\$5,154,900	(\$1,094,357)	\$20,992,188
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,300,000		(\$154,900)	\$2,145,100
PARKS ACQUISITION & DEVELOPMENT	\$250,000			\$250,000
EL DORADO CENTER	\$2,310,019			\$2,310,019
AUDIT RESERVE	\$944,430			\$944,430
TOT SPECIAL PROJECTS	\$1,854,965	\$1,567,152	(\$1,120,092)	\$2,302,025
CALPERS COST INCREASES	\$4,028,893	\$ 2,970,713	(\$2,068,017)	\$4,931,589
CALPERS OPEB	\$1,368,765			\$1,368,765
RAY LAWYER DR	\$3,000,000			\$3,000,000
ROAD INFRASTRUCTURE*	\$1,651,282			\$1,651,282
JUVENILE HALL	\$1,722,556			\$1,722,556
GENERAL LIABILITY & WORKERS' COMPENSATION	\$3,000,000			\$3,000,000
OTHER - INDUSTRIAL DRIVE	\$1,241,000		(\$891,701)	\$349,299

* Board Direction on 3/23/21 to hold \$380,000 for use in FY 2023-24 if granted FEMA's Hazard Mitigation Grant Program

Increased Contingency due to Caldor Fire



Position Changes in Adopted Budget

Department	Class Title	Change
Information Technologies	Storekeeper I/II	-0.5
Chief Administrative Office	Storekeeper I/II	0.5
Board of Supervisors	Sr. Deputy Clerk of the Board of Supervisors	1
Surveyor	Associate Land Surveyor	1
Surveyor	Geographic Information Systems Analyst I/II	-1
Chief Administrative Office	Administrative Technician - Limited Term	-1
Chief Administrative Office	Administrative Assistant I/II - Limited Term	1
Public Defender	Paralegal I/II	1
District Attorney	Investigative Assistant	2
District Attorney	Deputy District Attorney I-IV	1
Auditor- Controller	Accountant I/II	1
Auditor-Controller	Fiscal Assistant I/II	-0.5
Recorder-Clerk	Fiscal Assistant I/II	-0.5
Total		5

5-Year General Fund Projection

	Conservative	Moderate
Property Tax	4% growth from prior year	4% growth from prior year in FY 2021-22, Increases by 4.25% from the previous year in FY 2022-23 then 4.5% growth after
Transient Occupancy Tax	3% growth from prior year	5% growth from prior year
Cannabis Activities Tax	2% growth from prior year	2% growth from prior year and adding the equivalent to another retail source in FY 2022-23

In millions	FY 2021-22 Adopted Recm'd Budget	FY 2022-23 Projected	FY 2023-24 Projected	FY 2024-25 Projected	FY 2025-26 Projected
Conservative					
Revenues	\$360.34	\$335.33	\$341.59	\$348.79	\$355.24
Appropriations	\$360.34	\$336.90	\$344.76	\$353.36	\$362.31
Surplus / Shortfall	\$ -	(\$1.57)	(\$3.16)	(\$4.57)	(\$7.07)
Moderate					
Revenues	\$360.34	\$336.10	\$343.04	\$350.98	\$358.24
Appropriations	\$360.34	\$336.90	\$344.76	\$353.36	\$362.31
Surplus / Shortfall	\$ -	(\$0.81)	(\$1.71)	(\$2.38)	(\$4.07)

Next Steps in the Budget Process

- Discuss any Additions or Revisions to the Budget
- Direction from the Board on any changes
- Consent Budget Board item on September 28, 2021
 - Personnel Allocation Changes
 - Budget Resolution with exhibits outlining all changes by sub-object and fixed asset list.
- Financial records close, final adjustments made