

**FY 2018-19 Estimated Adopted Budget  
5-Year Budget Projection as of June 2018**

**COUNTY OF EL DORADO  
General Fund Revenue and Appropriation Projection**

	FY 2018-19 Projected Adopted	FY 2019-20 Projected	FY 2020-21 Projected	FY 2021-22 Projected	FY 2022-23 Projected
<b>REVENUES</b>					
Property Tax (5%)	\$ 69,900,000	\$ 73,395,000	\$ 77,064,750	\$ 80,917,988	\$ 84,963,887
Other Local Taxes (1% average)	42,738,208.00	43,165,590.08	43,597,245.98	44,033,218.44	44,473,550.63
Licenses/Permits/Franchises	11,069,769.00	11,069,769.00	11,069,769.00	11,069,769.00	11,069,769.00
Fines/Forfeitures/Penalties	781,691.00	781,691.00	781,691.00	781,691.00	781,691.00
Use of Funds/Property	422,250.00	422,250.00	422,250.00	422,250.00	422,250.00
Intergovernmental Revenue - State/Fed (2%)	65,635,934.00	66,948,652.68	68,287,625.73	69,653,378.25	71,046,445.81
Charges for Service	21,693,834.00	21,693,834.00	21,693,834.00	21,693,834.00	21,693,834.00
Other Revenue	11,091,669.00	11,091,669.00	11,091,669.00	11,091,669.00	11,091,669.00
Transfers from Other Funds	43,416,197.00	43,416,197.00	43,416,197.00	43,416,197.00	43,416,197.00
<b>Total Current Revenues</b>	<b>\$ 266,749,552</b>	<b>\$ 271,984,653</b>	<b>\$ 277,425,032</b>	<b>\$ 283,079,994</b>	<b>\$ 288,959,293</b>
Appropriation from Fund Balance - Operations	18,647,510	18,274,560	17,909,069	17,550,887	17,199,869
Appropriation from Fund Balance - Capital Exp.	7,156,164	7,156,164	7,156,164	7,156,164	7,156,164
Use of Designations/Reserves	2,745,883	2,828,259	2,913,107	3,000,500	3,090,516
<b>Total Revenues</b>	<b>\$ 295,299,109</b>	<b>\$ 300,243,636</b>	<b>\$ 305,403,372</b>	<b>\$ 310,787,546</b>	<b>\$ 316,405,842</b>
<b>APPROPRIATIONS (Object)</b>					
Salaries/Benefits	\$ 174,215,502	\$ 180,313,045	\$ 186,624,001	\$ 193,155,841	\$ 199,916,296
Other Operating Expenses	75,899,905	75,899,905	76,899,905	76,899,905	76,899,905
Payment on Debt - Public Safety Facility	-	1,200,000	2,300,000	2,300,000	2,300,000
Fixed Assets	3,242,081	2,500,000	2,500,000	2,500,000	2,500,000
Transfer to Other Funds	26,048,921	26,048,921	26,048,921	26,048,921	26,048,921
Increase to Reserves	10,392,700	7,983,719	8,358,983	8,422,305	8,519,383
Appropriation for Contingency	5,500,000	5,634,084	5,794,851	5,938,485	6,087,146
<b>Total Appropriations</b>	<b>\$ 295,299,109</b>	<b>\$ 299,579,674</b>	<b>\$ 308,526,661</b>	<b>\$ 315,265,457</b>	<b>\$ 322,271,651</b>
<b>Calculated 5% General Reserve</b>	<b>\$ 8,632,408</b>	<b>\$ 8,797,868</b>	<b>\$ 9,023,744</b>	<b>\$ 9,225,548</b>	<b>\$ 9,434,416</b>
<b>Total Revenue Surplus/(Shortfall)</b>	<b>\$ -</b>	<b>\$ 663,962</b>	<b>\$ (3,123,290)</b>	<b>\$ (4,477,911)</b>	<b>\$ (5,865,809)</b>

**PROJECTED ANNUAL DESIGNATION/RESERVE BALANCES**

<b>General Reserve</b>	\$	8,632,408	\$	8,797,868	\$	9,023,744	\$	9,225,548	\$	9,434,416
<b>Designated for Capital Projects</b>	\$	10,000,000	\$	15,000,000	\$	20,000,000	\$	25,000,000	\$	30,000,000
<b>Emergency Road Repair Reserve</b>	\$	3,500,000	\$	3,500,000	\$	3,500,000	\$	3,500,000	\$	3,500,000
<b>CalPERS/OPEB Trust Reserves</b>	\$	7,358,483	\$	7,358,483	\$	7,358,483	\$	7,358,483	\$	7,358,483
<b>TOT Special Projects Reserve</b>	\$	804,764	\$	804,764	\$	804,764	\$	804,764	\$	804,764
<b>Audit Reserve</b>	\$	181,430	\$	181,430	\$	181,430	\$	181,430	\$	181,430
<b>Public Safety Facility Payment Reserve</b>	\$	670,000	\$	660,000	\$	880,000	\$	1,100,000	\$	1,320,000
<b>Total Designations/Reserves</b>	\$	31,147,085	\$	36,302,545	\$	41,748,421	\$	47,170,225	\$	52,599,093

**MAJOR PROJECTION ASSUMPTIONS:****Revenue Assumptions**

- Property Tax accounts increase by 5% annually
- Other Local Taxes incr. 1% average (Sales Tax = 2%)
- Intergovernmental Revenue (State/Fed) incr. 2% annually
- All other Discretionary Revenue remains flat
- Assumes No Change to 49% TOT for GF Operating Costs
- Carry-forward Operations Fund Balance reduces 2% per year

**Appropriation Assumptions**

- 3.5% Increase in Total Salary and Benefit costs
- \$1M increase in Jail Operating Exp - Expansion project
- No Increase in other operating expenses
- \$2.3M Public Safety Facility payment begins in FY 2020-21
- \$1.2M Interest-only payment in FY 2019-20
- Continue \$5M Annual Increase to the Capital Projects Designation
- CalPERS Designation - Increased and Used each year