## COUNTY OF EL DORADO

## FY 2019-20 Recommended Budget

General Fund 5-Year Budget Projection as of June 2019

Scenario 1 - 4.5% Increase in Property Tax and Salaries & Benefits

Other Local Taxes/VLF (2%)Licenses/Permits/FranchisesFines/Forfeitures/PenaltiesUse of Funds/PropertyIntergovernmental Revenue (2%)Charges for ServiceOther RevenueOther RevenueTransfers from Other FundsTotal Current RevenuesAppropriation from Fund Balance - Operations	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	73,281,000 45,435,133 10,833,934 782,844 1,017,400 64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	76,578,645 46,343,836 10,833,934 782,844 1,017,400 65,736,497 20,939,643 11,250,635 43,701,104	<mark>\$ \$ \$ \$ \$ \$ \$ \$</mark> \$ \$ \$	80,024,684 47,270,712 10,833,934 782,844 1,017,400 67,051,227 20,939,643 11,250,635	\$ \$	83,625,795 48,216,127 10,833,934 782,844 1,017,400 68,392,251 20,939,643	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	87,388,956 49,180,449 10,833,934 782,844 1,017,400 69,760,096
Other Local Taxes/VLF (2%)Licenses/Permits/FranchisesFines/Forfeitures/PenaltiesUse of Funds/PropertyIntergovernmental Revenue (2%)Charges for ServiceOther RevenueOther RevenueTransfers from Other FundsTotal Current RevenuesAppropriation from Fund Balance - Operations	\$ \$ \$ \$ \$ \$ \$	45,435,133 10,833,934 782,844 1,017,400 64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	46,343,836 10,833,934 782,844 1,017,400 65,736,497 20,939,643 11,250,635 43,701,104	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	47,270,712 10,833,934 782,844 1,017,400 67,051,227 20,939,643 11,250,635	\$ \$ \$ \$ \$ \$	48,216,127 10,833,934 782,844 1,017,400 68,392,251 20,939,643	\$ \$ \$ \$	49,180,449 10,833,934 782,844 1,017,400 69,760,096
Licenses/Permits/Franchises Fines/Forfeitures/Penalties \$ Use of Funds/Property \$ Intergovernmental Revenue (2%) \$ Charges for Service \$ Other Revenue \$ Transfers from Other Funds \$ Total Current Revenues \$ Appropriation from Fund Balance - Operations	\$ <mark>\$</mark> \$ \$ \$	10,833,934 782,844 1,017,400 64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$ \$ \$ \$ \$ \$	10,833,934 782,844 1,017,400 65,736,497 20,939,643 11,250,635 43,701,104	\$ \$ \$ \$ \$ \$	10,833,934 782,844 1,017,400 67,051,227 20,939,643 11,250,635	\$ \$ \$ \$ \$	10,833,934 782,844 1,017,400 68,392,251 20,939,643	\$ \$ \$ \$	10,833,934 782,844 1,017,400 69,760,096
Fines/Forfeitures/Penalties\$Use of Funds/Property\$Intergovernmental Revenue (2%)\$Charges for Service\$Other Revenue\$Transfers from Other Funds\$Total Current Revenues\$Appropriation from Fund Balance - Operations	\$ <mark>\$</mark> \$ \$ \$	782,844 1,017,400 64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$ \$ \$	782,844 1,017,400 65,736,497 20,939,643 11,250,635 43,701,104	\$ \$ \$ \$ \$	782,844 1,017,400 67,051,227 20,939,643 11,250,635	\$ \$ \$ \$	782,844 1,017,400 68,392,251 20,939,643	\$ \$ \$	782,844 1,017,400 69,760,096
Use of Funds/Property\$Intergovernmental Revenue (2%)\$Charges for Service\$Other Revenue\$Transfers from Other Funds\$Total Current Revenues\$Appropriation from Fund Balance - Operations\$	\$ <mark>\$</mark> \$ \$ \$	1,017,400 64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$	1,017,400 65,736,497 20,939,643 11,250,635 43,701,104	\$ \$ \$ \$	1,017,400 67,051,227 20,939,643 11,250,635	\$ \$ \$	1,017,400 68,392,251 20,939,643	\$ \$	1,017,400 69,760,096
Intergovernmental Revenue (2%)\$Charges for Service\$Other Revenue\$Transfers from Other Funds\$Total Current Revenues\$Appropriation from Fund Balance - Operations	\$ \$ \$ \$	64,447,546 20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$ \$	65,736,497 20,939,643 11,250,635 43,701,104	\$ \$ \$	67,051,227 20,939,643 11,250,635	\$ \$	68,392,251 20,939,643	\$	69,760,096
Charges for Service\$Other Revenue\$Transfers from Other Funds\$Total Current Revenues\$Appropriation from Fund Balance - Operations	\$ \$ \$	20,939,643 11,250,635 43,701,104 271,689,239	\$ \$ \$	20,939,643 11,250,635 43,701,104	\$ \$	20,939,643 11,250,635	\$	20,939,643		
Other Revenue \$   Transfers from Other Funds \$   Total Current Revenues \$   Appropriation from Fund Balance - Operations	\$ \$	11,250,635 43,701,104 271,689,239	\$ \$	11,250,635 43,701,104	\$	11,250,635			\$	00.000.040
Transfers from Other Funds \$   Total Current Revenues \$   Appropriation from Fund Balance - Operations	\$	43,701,104 2 <b>71,689,239</b>	\$	43,701,104			\$			20,939,643
Total Current Revenues \$   Appropriation from Fund Balance - Operations	-	271,689,239			\$	10 701 101		11,250,635	\$	11,250,635
Appropriation from Fund Balance - Operations	\$2		\$			43,701,104	\$	43,701,104	\$	43,701,104
		12 077 707		277,184,538	\$	282,872,183	\$	288,759,733	\$	294,855,061
		13,977,727		13,698,172		13,424,209		13,155,725		12,892,610
Appropriation from Fund Balance - Capital Exp.		4,580,284		4,580,284		4,580,284		4,580,284		4,580,284
Use of Designations/Reserves		4,269,220		TBD		TBD		TBD		TBD
Total Revenues	\$2	294,516,470	\$	290,882,710	\$	296,296,392	\$	301,915,458	\$	307,747,671
	<b>\$</b> 1	184,460,437	\$	192,761,157	\$	201,435,409	\$	210,500,002	\$	219,972,502
Other Operating Expenses		77,963,613		77,963,613		77,963,613		77,963,613		77,963,613
Jail Expansion - Operating Cost Increase		-		-		1,000,000		1,000,000		1,000,000
Payment on Debt - Public Safety Facility		-		-		2,300,000		2,300,000		2,300,000
Fixed Assets (incl. re-budget)		3,504,080		2,500,000		2,500,000		2,500,000		2,500,000
Transfer to Other Funds		13,245,640		13,245,640		13,245,640		13,245,640		13,245,640
Increase to Reserves		9,892,700		5,031,541		5,307,548		5,209,122		5,214,480
Appropriation for Contingency		5,450,000		5,622,389		5,802,535		5,990,787		6,187,512
Total Appropriations \$	\$ 2	294,516,470	\$	297,124,339	\$	309,554,744	\$	318,709,165	\$	328,383,747
Revenue Surplus/(Shortfall) \$	\$	-	\$	(6,241,629)	\$	(13,258,352)	\$	(16,793,707)	\$	(20,636,075)
General Reserve (GC 29086) \$	\$	9,015,108	\$	9,094,935	\$	9,475,427	\$	9,755,643	\$	10,051,781
Reserved for Capital Projects \$	\$	14,033,000	\$	19,033,000	\$	24,033,000	\$	29,033,000	\$	34,033,000
	\$	900,000	\$	1,130,000	\$	1,360,000	\$	1,590,000	\$	1,820,000
Designated - Audit Reserve	\$	240,000	\$	240,000	\$	240,000	\$	240,000	\$	240,000
Designated - Ray Lawyer Drive Improvements \$	\$	3,000,000	\$	3,000,000	\$	3,000,000	\$	3,000,000	\$	3,000,000
	\$	1,500,000	\$	1,500,000	\$	-	\$	-	\$	-
Designated - TOT Special Projects	\$	1,006,612	\$	1,006,612	\$	1,006,612	\$	1,006,612	\$	1,006,612
Designated - CalPERS Cost Increases	\$	2,574,361	\$	2,574,361	\$	2,574,361	\$	2,574,361	\$	2,574,361
Designated - CalPERS/OPEB Prefunding Trust \$	\$	1,368,765	\$	1,368,765	\$	1,368,765	\$	1,368,765	\$	1,368,765
•	\$	4,047,282	\$	4,047,282	\$	4,047,282	\$	4,047,282	\$	4,047,282
	\$	37,685,128	\$	42,994,955	\$	47,105,447	\$	52,615,663		58,141,801

## COUNTY OF EL DORADO

FY 2019-20 Recommended Budget

General Fund 5-Year Budget Projection as of June 2019

Scenario 2 - Ramp Down

		FY 2019-20 ecommended		FY 2020-21 Projected		FY 2021-22 Projected		FY 2022-23 Projected		FY 2023-24 Projected
REVENUES				-		-		-		
Property Tax (4%, 3%, 3%, 2%)	\$	73,281,000	\$	76,212,240	\$	78,498,607	\$	80,853,565	\$	82,470,637
Other Local Taxes/VLF (2%, 1.5%, 1.5%, 1%)		45,435,133	\$	46,343,836	\$	47,038,993	\$	47,744,578	\$	48,222,024
Licenses/Permits/Franchises		10,833,934	\$	10,833,934	\$	10,833,934	\$	10,833,934	\$	10,833,934
Fines/Forfeitures/Penalties	\$	782,844	\$	782,844	\$	782,844	\$	782,844	\$	782,844
Use of Funds/Property	\$	1,017,400	\$	1,017,400	\$	1,017,400	\$	1,017,400	\$	1,017,400
Intergovernmental Revenue (2%, 2%, 1%, 1%)	\$	64,447,546	\$	65,736,497	\$	67,051,227	\$	67,721,739	\$	68,398,957
Charges for Service	\$	20,939,643	\$	20,939,643	\$	20,939,643	\$	20,939,643	\$	20,939,643
Other Revenue	\$	11,250,635	\$	11,250,635	\$	11,250,635	\$	11,250,635	\$	11,250,635
Transfers from Other Funds	\$	43,701,104	\$	43,701,104	\$	43,701,104	\$	43,701,104	\$	43,701,104
Total Current Revenues	\$	271,689,239	\$	276,818,133	\$	281,114,387	\$	284,845,443	\$	287,617,177
Appropriation from Fund Balance - Operations		13,977,727		13,698,172		13,424,209		13,155,725		12,892,610
Appropriation from Fund Balance - Capital Exp.		4,580,284		4,580,284		4,580,284		4,580,284		4,580,284
Use of Designations/Reserves		4,269,220		TBD		TBD		TBD		TBD
Total Revenues	\$	294,516,470	\$	290,516,305	\$	294,538,596	\$	298,001,167	\$	300,509,787
APPROPRIATIONS (Object)										
Salaries/Benefits (4.5%, 2%, 2%, 2%)	\$	184,460,437	\$	192,761,157	\$	196,616,380	\$	200,548,707	\$	204,559,682
Other Operating Expenses	*	77,963,613	•	77,963,613	•	77,963,613	•	77,963,613	•	77,963,613
Jail Expansion - Operating Cost Increase		-		-		1,000,000		1,000,000		1,000,000
Payment on Debt - Public Safety Facility		-		-		2,300,000		2,300,000		2,300,000
Fixed Assets (incl. re-budget)		3,504,080		2,500,000		2,500,000		2,500,000		2,500,000
Transfer to Other Funds		13,245,640		13,245,640		13,245,640		13,245,640		13,245,640
Increase to Reserves (decrease Cap. Projects)		9,892,700		5,031,541		2,807,548		2,709,122		2,714,480
Appropriation for Contingency		5,450,000		5,622,389		5,702,454		5,784,120		5,867,419
Total Appropriations	\$	294,516,470	\$	297,124,339	\$	302,135,634	\$	306,051,202	\$	310,150,834
Revenue Surplus/(Shortfall)	\$	-	\$	(6.608.034)	\$	(7.597.038)	\$	(8.050.035)	\$	(9.641.046
Revenue Surplus/(Shortfall)	\$	-	\$	(6,608,034)	\$	(7,597,038)	\$	(8,050,035)	\$	(9,641,046
		9,015,108	\$ \$		<b>\$</b>			<u> </u>		
General Reserve (GC 29086)	\$ \$	- 9,015,108 14,033,000	Ţ	(6,608,034) 9,094,935 19,033,000		(7,597,038) 9,248,330 21,533,000	\$ \$ \$	(8,050,035) 9,368,185 24,033,000	\$ \$ \$	9,493,674
General Reserve (GC 29086) Reserved for Capital Projects	\$ \$	14,033,000	\$	9,094,935	\$	9,248,330 21,533,000	\$	9,368,185 24,033,000	\$	9,493,674 26,533,000
General Reserve (GC 29086)	\$		\$ \$	9,094,935 19,033,000	\$ \$	9,248,330	\$ \$	9,368,185	\$ \$	9,493,674 26,533,000 1,820,000
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment	\$ \$ \$ \$	14,033,000 900,000	\$ \$ \$	9,094,935 19,033,000 1,130,000	\$ \$ \$	9,248,330 21,533,000 1,360,000	\$ \$ \$	9,368,185 24,033,000 1,590,000	\$ \$ \$	9,493,674 26,533,000 1,820,000 240,000
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment Designated - Audit Reserve	\$ \$ \$ \$	14,033,000 900,000 240,000	\$ \$ \$ \$	9,094,935 19,033,000 1,130,000 240,000	\$ \$ \$	9,248,330 21,533,000 1,360,000 240,000	\$ \$ \$ \$	9,368,185 24,033,000 1,590,000 240,000	\$ \$ \$	9,493,674 26,533,000 1,820,000 240,000
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment Designated - Audit Reserve Designated - Ray Lawyer Drive Improvements	\$ \$ \$ \$ \$	14,033,000 900,000 240,000 3,000,000	\$ \$ \$ \$ \$	9,094,935 19,033,000 1,130,000 240,000 3,000,000	\$ \$ \$ \$	9,248,330 21,533,000 1,360,000 240,000	\$ \$ \$ \$ \$	9,368,185 24,033,000 1,590,000 240,000	\$ \$ \$ \$ \$	9,493,674 26,533,000 1,820,000 240,000 3,000,000
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment Designated - Audit Reserve Designated - Ray Lawyer Drive Improvements Designated - Juvenile Hall Match	\$ \$ \$ \$ \$ \$	14,033,000 900,000 240,000 3,000,000 1,500,000	\$ \$ \$ \$ \$ \$	9,094,935 19,033,000 1,130,000 240,000 3,000,000 1,500,000	\$ \$ \$ \$ \$ \$ \$	9,248,330 21,533,000 1,360,000 240,000 3,000,000 -	\$ \$ \$ \$ \$ \$ \$	9,368,185 24,033,000 1,590,000 240,000 3,000,000	\$ \$ \$ \$ \$ \$	9,493,674 26,533,000 1,820,000 240,000 3,000,000 - 1,006,612
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment Designated - Audit Reserve Designated - Ray Lawyer Drive Improvements Designated - Juvenile Hall Match Designated - TOT Special Projects	\$ \$ \$ \$ \$ \$ \$ \$ \$	14,033,000 900,000 240,000 3,000,000 1,500,000 1,006,612	\$ \$ \$ \$ \$ \$ \$	9,094,935 19,033,000 1,130,000 240,000 3,000,000 1,500,000 1,006,612	\$ \$ \$ \$ \$ \$	9,248,330 21,533,000 1,360,000 240,000 3,000,000 - 1,006,612	\$ \$ \$ \$ \$ \$	9,368,185 24,033,000 1,590,000 240,000 3,000,000 - 1,006,612	\$ \$ \$ \$ \$ \$	9,493,674 26,533,000 1,820,000 240,000 3,000,000 - 1,006,612 2,574,361
General Reserve (GC 29086) Reserved for Capital Projects Reserved Public Safety Facility Payment Designated - Audit Reserve Designated - Ray Lawyer Drive Improvements Designated - Juvenile Hall Match Designated - TOT Special Projects Designated - CalPERS Cost Increases	\$ \$ \$ \$ \$ \$ \$ \$ \$	14,033,000 900,000 240,000 3,000,000 1,500,000 1,006,612 2,574,361	\$ \$ \$ \$ \$ \$ \$ \$ \$	9,094,935 19,033,000 1,130,000 240,000 3,000,000 1,500,000 1,006,612 2,574,361	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,248,330 21,533,000 1,360,000 240,000 3,000,000 - 1,006,612 2,574,361	\$ \$ \$ \$ \$ \$ \$ \$ \$	9,368,185 24,033,000 1,590,000 240,000 3,000,000 - 1,006,612 2,574,361	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(9,641,046 9,493,674 26,533,000 1,820,000 240,000 3,000,000 - 1,006,612 2,574,361 1,368,765 4,047,282