

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

	FY 2019-20 Recommended	FY 2020-21 Projected	FY 2021-22 Projected	FY 2022-23 Projected	FY 2023-24 Projected
REVENUES					
Property Tax (4.5%)	\$ 73,281,000	\$ 76,578,645	\$ 80,024,684	\$ 83,625,795	\$ 87,388,956
Other Local Taxes/VLF (2%)	45,435,133	\$ 46,343,836	\$ 47,270,712	\$ 48,216,127	\$ 49,180,449
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%)	\$ 64,447,546	\$ 65,736,497	\$ 67,051,227	\$ 68,392,251	\$ 69,760,096
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	\$ 277,184,538	\$ 282,872,183	\$ 288,759,733	\$ 294,855,061
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	\$ 290,882,710	\$ 296,296,392	\$ 301,915,458	\$ 307,747,671
APPROPRIATIONS (Object)					
Salaries/Benefits (4.5%)	\$ 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	\$ 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
Reserved Public Safety Facility Payment	\$ 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
Designated - Juvenile Hall Match	\$ 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
Designated - Emergency Road Repairs	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282
Total Designations/Reserves	\$ 37,685,128	\$ 42,994,955	\$ 47,105,447	\$ 52,615,663	\$ 58,141,801

COUNTY OF EL DORADO
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General Fund 5-Year Budget Projection as of June 2019
Scenario 2 - Ramp Down

	FY 2019-20 Recommended	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)
General Reserve (GC 29086)	\$ 9,015,108	\$ 9,094,935	\$ 9,248,330	\$ 9,368,185	\$ 9,493,674
Reserved for Capital Projects	\$ 14,033,000	\$ 19,033,000	\$ 21,533,000	\$ 24,033,000	\$ 26,533,000
Reserved Public Safety Facility Payment	\$ 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
Designated - Juvenile Hall Match	\$ 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
Designated - Emergency Road Repairs	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282	\$ 4,047,282
Total Designations/Reserves	\$ 37,685,128	\$ 42,994,955	\$ 44,378,350	\$ 47,228,205	\$ 50,083,694