



## 12-YEAR BUDGET ANALYSIS

Fiscal Year 2008-09 –  
Fiscal Year 2019-20

El Dorado County's budget has seen significant change in the past 12 years. In Fiscal Year 2008-09 the economy was just beginning to slow down. Starting in Fiscal Year 2009-10 El Dorado County saw a significant drop in revenue. The County was strategic in recovery from this recession by building efficiencies and investing in our infrastructure to mitigate the impact of any future economic downturns. This analysis was conducted to highlight how El Dorado County has recovered and where funding has been allocated. The analysis shows all governmental funds for El Dorado County from Fiscal Year 2008-09 through Fiscal Year 2019-20. All data from FY 2008-09 through FY 2018-19 is from Schedule 7 of the Adopted Budget. The data for Fiscal Year 2019-20 is comparable data from the Recommended Budget. The Schedule 7 functions and funds are defined by the California State Controller, and more information can be found at <https://sco.ca.gov/>

The total budget has increased 19% from 2009 to 2019.

**General Fund financing has increased by almost \$100 million over 11 years (2009-2020).**

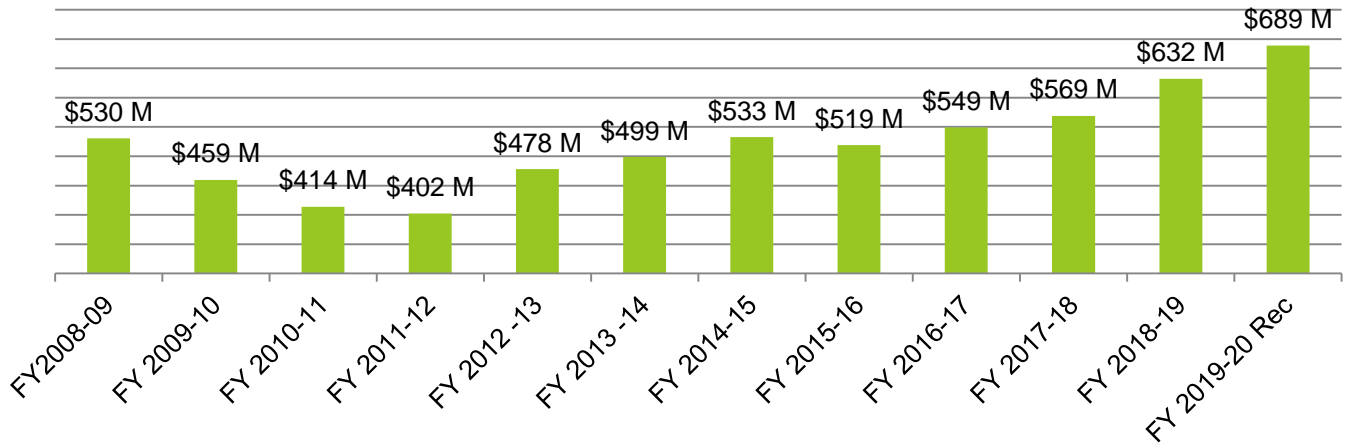
**The Accumulative Capital Outlay Fund budget has increased by \$50 million over 11 years (2009-2020).**

**The Public Ways and Facilities function has decreased 44% over 10 years (2009-2019).**

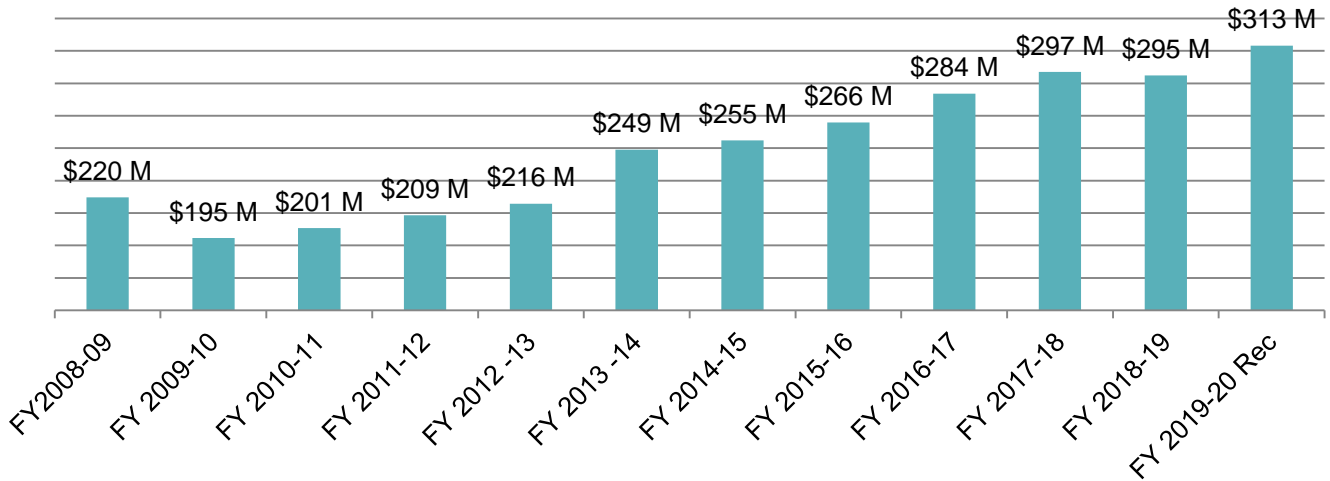
# El Dorado County 12-Year Budget Analysis

## Overview of Financing Requirements

### Total Governmental Funds Financing Requirements



### General Fund Financing Requirements

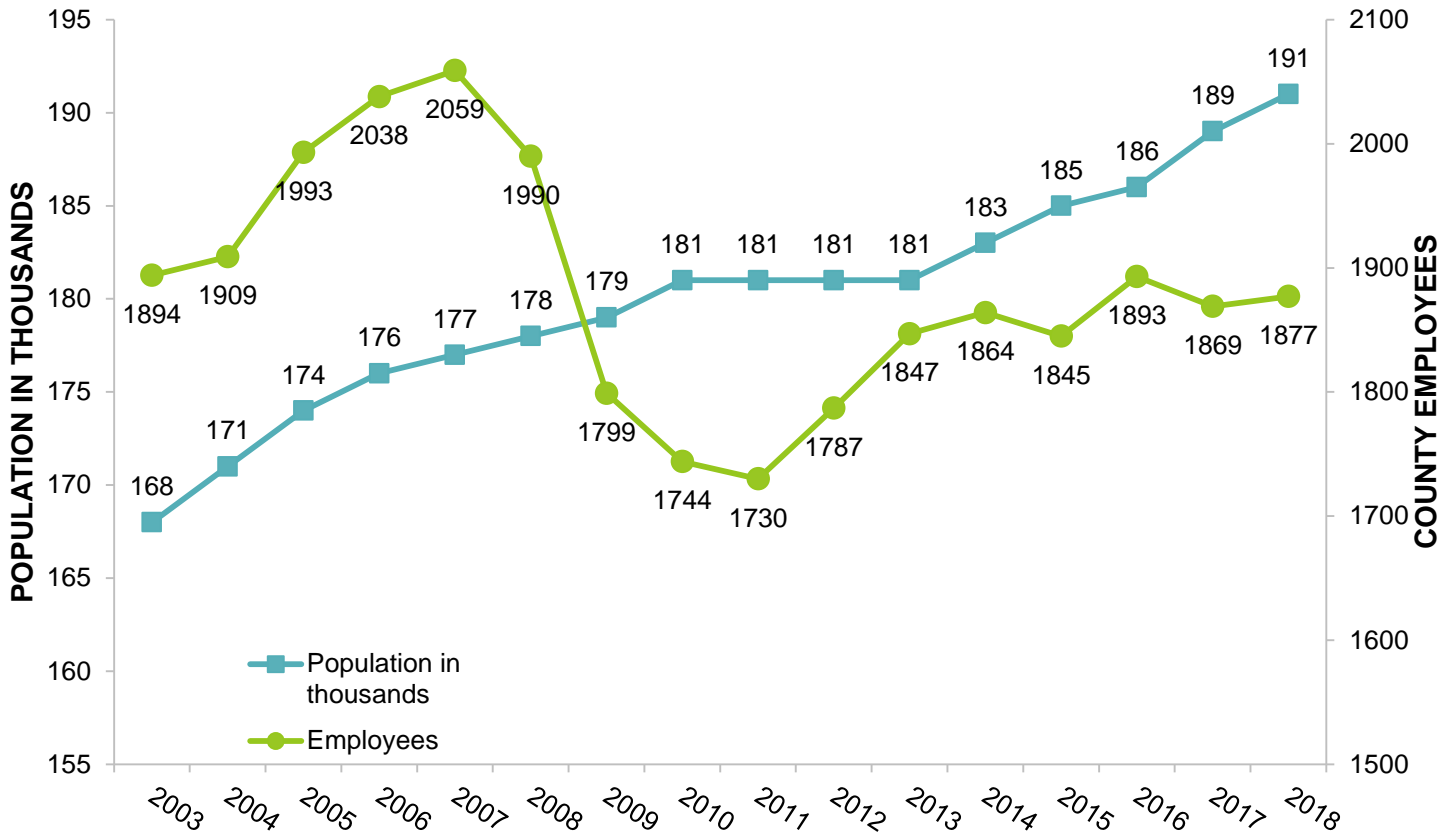


### Total Financing Requirements Year to Year Percent Change

2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
-13%	-10%	-3%	19%	4%	7%	-3%	6%	4%	11%	9%

# El Dorado County 12-Year Budget Analysis

## Overview of Financing Requirements



The table above contrasts the total population of El Dorado County and the total allocated personnel for El Dorado County. Population data can be found at [census.gov](http://census.gov).

**7.3%** increase in El Dorado County population with a  
**5.7%** decrease in allocated personnel from 2008 – 2018.

# El Dorado County 12-Year Budget Analysis

## Financing Uses by Governmental Function

The seven function tables show the percentage of financing uses each department is allocated within the functions for the Fiscal Year 2019-20 Recommended Budget. They provide context to how the functions are allocated across county departments.

The Central Services Department includes the Accumulative Capital Outlay (ACO) Fund. 40% of General function financing uses is from the ACO fund.

The Central Services Department includes the Parks, River, and Trails Division that is 92% of the Recreation and Cultural Services function.

General	
01 - BOARD OF SUPERVISORS	1%
02 - CHIEF ADMINISTRATIVE OFFICE	1%
03 - AUDITOR-CONTROLLER	3%
04 - TREASURER / TAX COLLECTOR	2%
05 - ASSESSOR	3%
06 - CENTRAL SERVICES	64%
07 - COUNTY COUNSEL	2%
08 - HUMAN RESOURCES	1%
10 - INFORMATION TECHNOLOGIES	6%
15 - NON-DEPARTMENTAL	7%
19 - ELECTIONS	2%
30 - SURVEYOR	1%
35 - CDA ADMINISTRATION	1%
36 - TRANSPORTATION	1%
37 - PLANNING AND BUILDING	1%
50 - HHSA ADMINISTRATION	2%

Public Ways & Facilities	
36 - TRANSPORTATION	100%

Health & Sanitation	
12 - EMS PREPAREDNESS	2%
38 - ENVIRONMENTAL MANAGEMNT	3%
53 - BEHAVIORAL HEALTH	60%
54 - PUBLIC HEALTH	35%

Public Protection	
01 - BOARD OF SUPERVISORS	5%
18 - RECORDER / CLERK	1%
20 - SUPERIOR COURT	1%
22 - DISTRICT ATTORNEY	7%
23 - PUBLIC DEFENDER	2%
24 - SHERIFF	54%
25 - PROBATION	11%
31 - AGRICULTURAL COMMISSIONER	1%
35 - CDA ADMINISTRATION	1%
36 - TRANSPORTATION	2%
37 - PLANNING AND BUILDING	8%
40 - CHILD SUPPORT SERVICES	3%
55 - ANIMAL SERVICES	2%
56 - PUBLIC GUARDIAN	1%

Public Assistance	
37 - PLANNING AND BUILDING	1%
42 - VETERAN AFFAIRS	1%
51 - SOCIAL SERVICES	89%
52 - COMMUNITY SERVICES	10%

Education	
43 - LIBRARY	100%

Recreation & Cultural Services	
06 - CENTRAL SERVICES	92%
43 - LIBRARY	8%

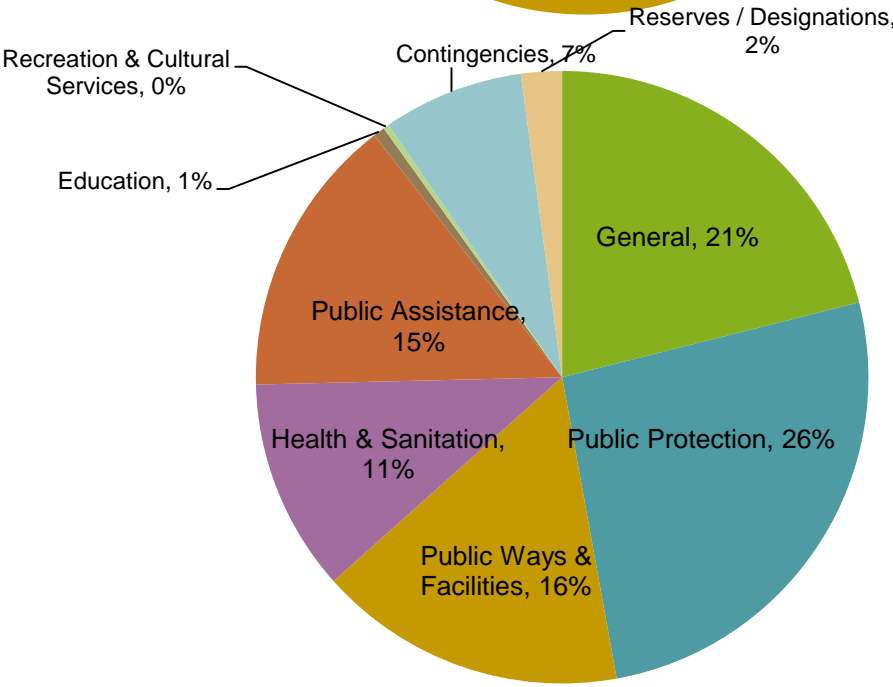
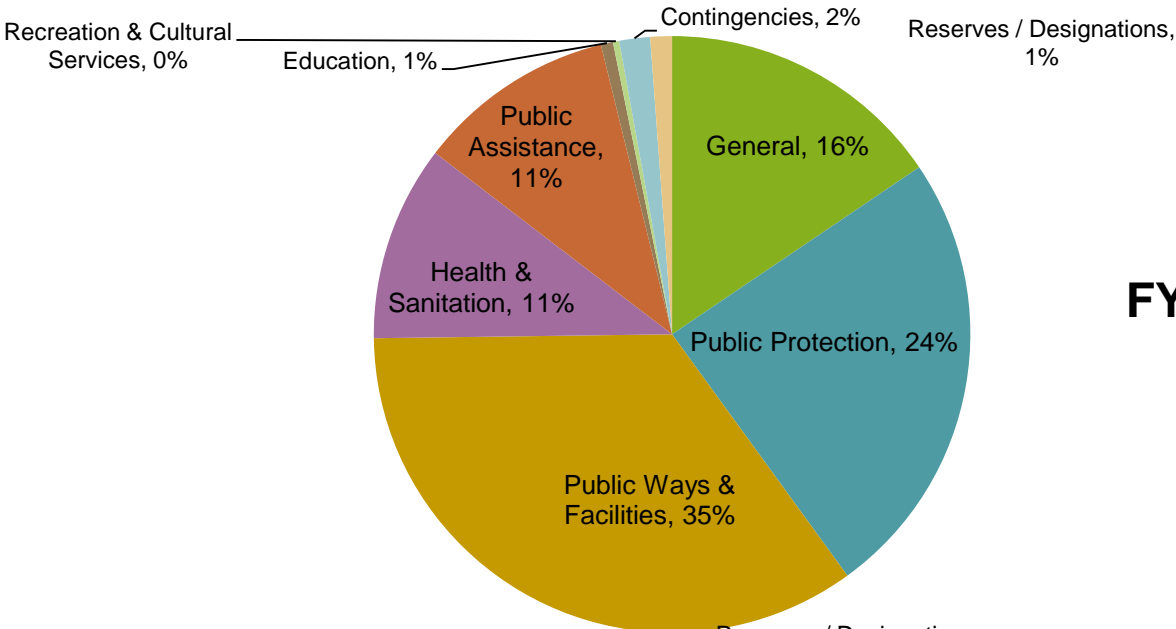
# El Dorado County 12-Year Budget Analysis

## Financing Uses by Governmental Function

From 2009 to 2019 General and Public Assistance have seen the most growth, whereas Public Ways and Facilities has decreased by 44%.

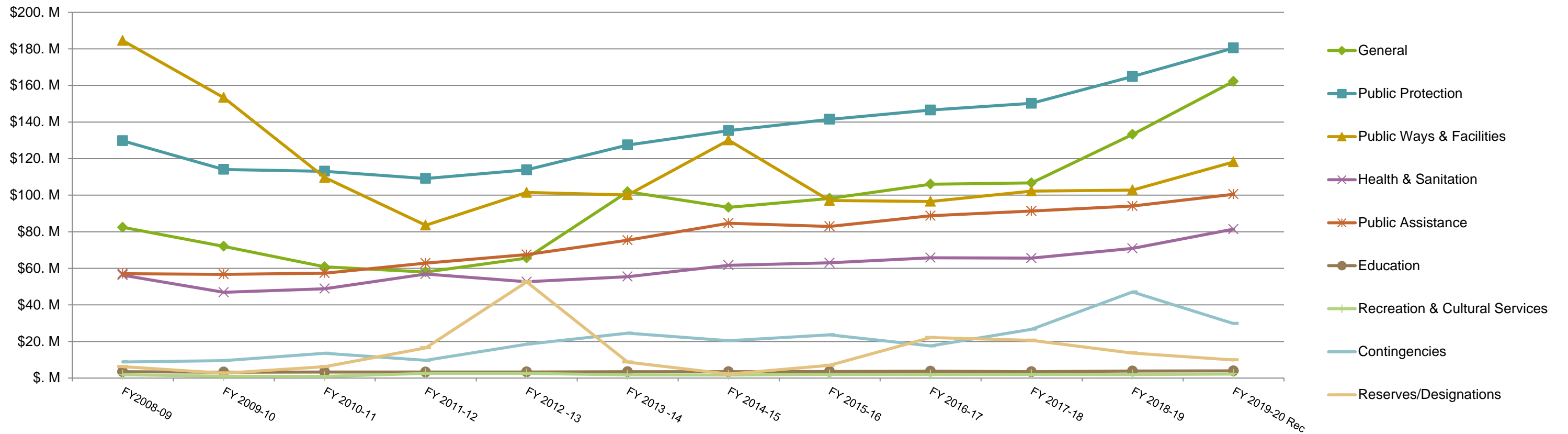
Public Ways & Facilities has decreased as a percentage of total financing by 19 percentage points from 2019 to 2009

Overall there was a 4% decrease in financing across all functions in 2016



# El Dorado County 12 Year Budget Analysis

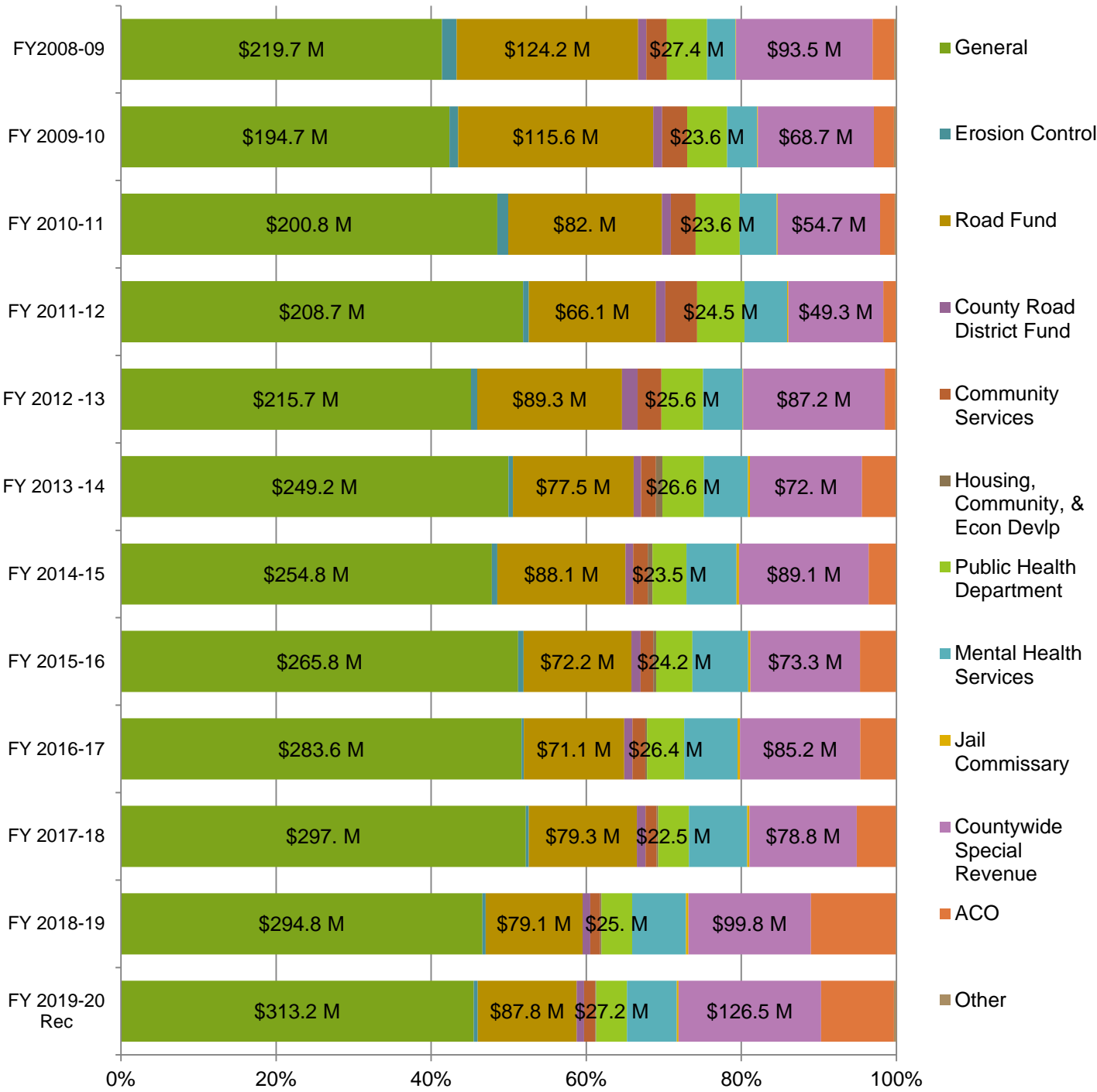
## Financing Sources by Function



Schedule 7 Adopted Budget Data	FY2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012 -13	FY 2013 -14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 Rec
<b>General</b>	\$82.4 M	\$72. M	\$60.8 M	\$58. M	\$65.6 M	\$101.8 M	\$93.3 M	\$98.2 M	\$106. M	\$106.7 M	\$133.2 M	\$162.2 M
<b>Public Protection</b>	\$129.7 M	\$114.1 M	\$113.1 M	\$109.1 M	\$113.8 M	\$127.5 M	\$135.3 M	\$141.5 M	\$146.5 M	\$150.2 M	\$164.9 M	\$180.5 M
<b>Public Ways &amp; Facilities</b>	\$184.5 M	\$153.4 M	\$109.6 M	\$83.6 M	\$101.5 M	\$100.2 M	\$130.1 M	\$97.1 M	\$96.6 M	\$102.2 M	\$102.8 M	\$118.2 M
<b>Health &amp; Sanitation</b>	\$56.3 M	\$46.9 M	\$48.9 M	\$56.9 M	\$52.6 M	\$55.4 M	\$61.7 M	\$63. M	\$65.8 M	\$65.6 M	\$70.9 M	\$81.4 M
<b>Public Assistance</b>	\$57.1 M	\$56.7 M	\$57.4 M	\$62.8 M	\$67.5 M	\$75.4 M	\$84.7 M	\$82.9 M	\$88.7 M	\$91.3 M	\$94. M	\$100.5 M
<b>Education</b>	\$3.5 M	\$3.2 M	\$3.3 M	\$3.3 M	\$3.3 M	\$3.4 M	\$3.5 M	\$3.6 M	\$3.7 M	\$3.5 M	\$3.8 M	\$3.9 M
<b>Recreation &amp; Cultural Services</b>	\$1.8 M	\$1. M	\$0.9 M	\$2.6 M	\$2.6 M	\$1.7 M	\$1.6 M	\$2. M	\$1.9 M	\$2. M	\$1.9 M	\$2.2 M
<b>Appropriations for Contingencies</b>	\$8.8 M	\$9.5 M	\$13.5 M	\$9.7 M	\$18.5 M	\$24.5 M	\$20.4 M	\$23.6 M	\$17.6 M	\$26.7 M	\$47. M	\$29.8 M
<b>Reserves/Designations</b>	\$6.2 M	\$2.7 M	\$6.2 M	\$16.5 M	\$52.6 M	\$8.7 M	\$2.2 M	\$6.9 M	\$22.2 M	\$20.6 M	\$13.7 M	\$9.9 M
<b>Total Financing Requirements</b>	<b>\$530.4 M</b>	<b>\$459.5 M</b>	<b>\$413.7 M</b>	<b>\$402.5 M</b>	<b>\$478. M</b>	<b>\$498.7 M</b>	<b>\$532.8 M</b>	<b>\$518.9 M</b>	<b>\$549. M</b>	<b>\$568.9 M</b>	<b>\$632.2 M</b>	<b>\$688.7 M</b>

# El Dorado County 12-Year Budget Analysis

## Financing Sources by Function



# El Dorado County 12-Year Budget Analysis

## Financing Sources by Function

Schedule 7 Adopted Budget Data	FY2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012 -13	FY 2013 -14
General	\$219.7 M	\$194.7 M	\$200.8 M	\$208.7 M	\$215.7 M	\$249.2 M
Erosion Control	\$10. M	\$5.2 M	\$5.8 M	\$2.9 M	\$3.9 M	\$3. M
Road Fund	\$124.2 M	\$115.6 M	\$82. M	\$66.1 M	\$89.3 M	\$77.5 M
County Road District Fund	\$5.5 M	\$5.3 M	\$4.8 M	\$4.8 M	\$9.5 M	\$4.8 M
Community Services	\$14.2 M	\$14.8 M	\$13.2 M	\$16.5 M	\$14.8 M	\$9.7 M
Housing, Community, & Econ Devlp						\$4.1 M
Public Health Department	\$27.4 M	\$23.6 M	\$23.6 M	\$24.5 M	\$25.6 M	\$26.6 M
Mental Health Services	\$19.7 M	\$17.9 M	\$19.6 M	\$22.2 M	\$24.3 M	\$28.4 M
Jail Commissary	\$.2 M	\$.4 M	\$.5 M	\$.6 M	\$.4 M	\$1.3 M
Countywide Special Revenue	\$93.5 M	\$68.7 M	\$54.7 M	\$49.3 M	\$87.2 M	\$72. M
ACO	\$14.8 M	\$12. M	\$7.8 M	\$6.5 M	\$6.7 M	\$21.9 M
Other	\$1.5 M	\$1.4 M	\$.9 M	\$.3 M	\$.5 M	\$.2 M
<b>Total Financing Requirements</b>	<b>\$530.7 M</b>	<b>\$459.5 M</b>	<b>\$413.8 M</b>	<b>\$402.5 M</b>	<b>\$478. M</b>	<b>\$498.7 M</b>

Schedule 7 Adopted Budget Data	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 Rec
General	\$254.8 M	\$265.8 M	\$283.6 M	\$297. M	\$294.8 M	\$313.2 M
Erosion Control	\$3.7 M	\$3.6 M	\$1.7 M	\$2.2 M	\$2.5 M	\$3.7 M
Road Fund	\$88.1 M	\$72.2 M	\$71.1 M	\$79.3 M	\$79.1 M	\$87.8 M
County Road District Fund	\$5.3 M	\$6.2 M	\$5.8 M	\$6.4 M	\$6.3 M	\$6.7 M
Community Services	\$10. M	\$8.3 M	\$9. M	\$8.1 M	\$8.1 M	\$9.9 M
Housing, Community, & Econ Devlp	\$3.2 M	\$2.1 M	\$1.2 M	\$1.1 M	\$1.1 M	\$.9 M
Public Health Department	\$23.5 M	\$24.2 M	\$26.4 M	\$22.5 M	\$25. M	\$27.2 M
Mental Health Services	\$34.3 M	\$37.3 M	\$37.7 M	\$42.9 M	\$44. M	\$44.2 M
Jail Commissary	\$1.8 M	\$1.6 M	\$1.7 M	\$1.6 M	\$2. M	\$1.6 M
Countywide Special Revenue	\$89.1 M	\$73.3 M	\$85.2 M	\$78.8 M	\$99.8 M	\$126.5 M
ACO	\$18.7 M	\$24. M	\$25.3 M	\$28.6 M	\$69.4 M	\$64.9 M
Other	\$.3 M	\$.3 M	\$.3 M	\$.4 M	\$.3 M	\$2.1 M
<b>Total Financing Requirements</b>	<b>\$532.8 M</b>	<b>\$518.9 M</b>	<b>\$548.9 M</b>	<b>\$568.9 M</b>	<b>\$632.2 M</b>	<b>\$688.7 M</b>



# El Dorado County 12-Year Budget Analysis

## Financing Sources by Function

FY 2019-20 Recommended Budget	General	Public Protection	Public Ways & Facilities	Health & Sanitation	Public Assistance	Education	Recreation & Cultural Services
01 - Taxes	65%	0%	8%	2%	0%	0%	0%
02 - License, Pmt, Fran	1%	10%	1%	1%	0%	0%	18%
03 - Fines & Penalties	0%	1%	0%	0%	0%	0%	0%
04 - Rev Use Money/Prop	1%	0%	0%	34%	0%	0%	1%
05 - IG Rev - State	2%	68%	19%	25%	53%	51%	25%
10 - IG Rev - Federal	0%	8%	36%	1%	44%	0%	49%
12 - Other Gov Agency	4%	2%	3%	3%	0%	0%	0%
13 - Service Charges	9%	9%	20%	1%	1%	26%	6%
19 - Miscellaneous Rev	0%	2%	4%	33%	1%	23%	0%
20 - Other Fin Sources	16%	0%	8%	0%	0%	0%	0%
21 - Residual Equity	0%	0%	0%	0%	0%	0%	0%

The above chart shows the financing sources by function from the Fiscal Year 2019 – 20 Recommended Budget excluding Operating Transfers. If a portion of Property Taxes generated in the General Function were transferred into the Public Protection Function through an Operating Transfer this funding would be represented twice; so operating transfers were removed from the data above to reduce replication. The table above shows where revenue is generated and not where it is expended.

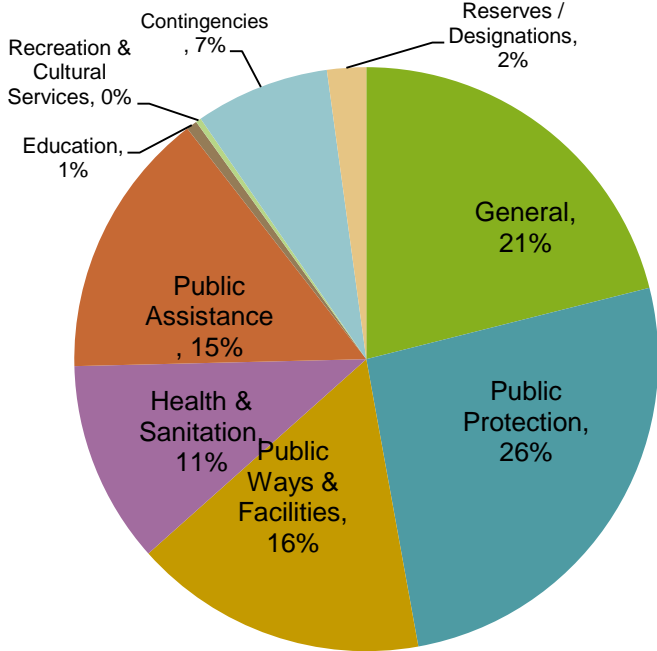
**97%** of revenue from the Public Assistance function is from earmarked State and Federal Revenue

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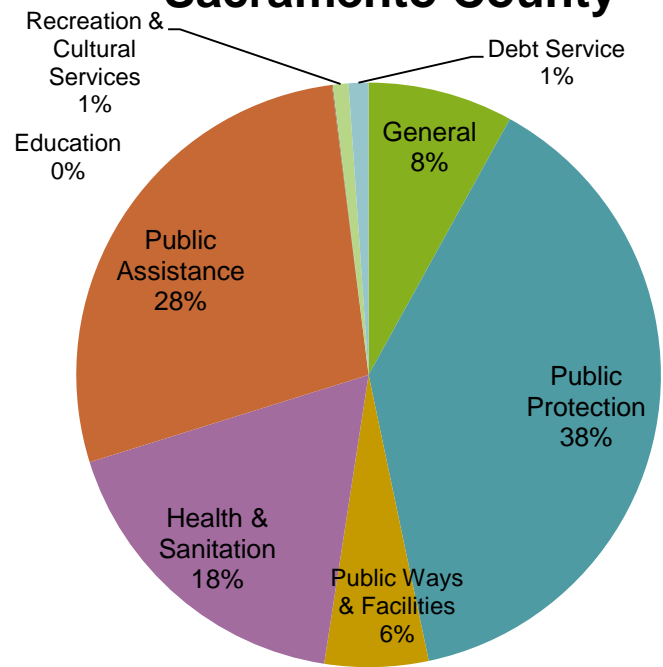
## Benchmarking Financing Uses by Function

### Fiscal Year 2018-19 Schedule 7 Adopted Budget

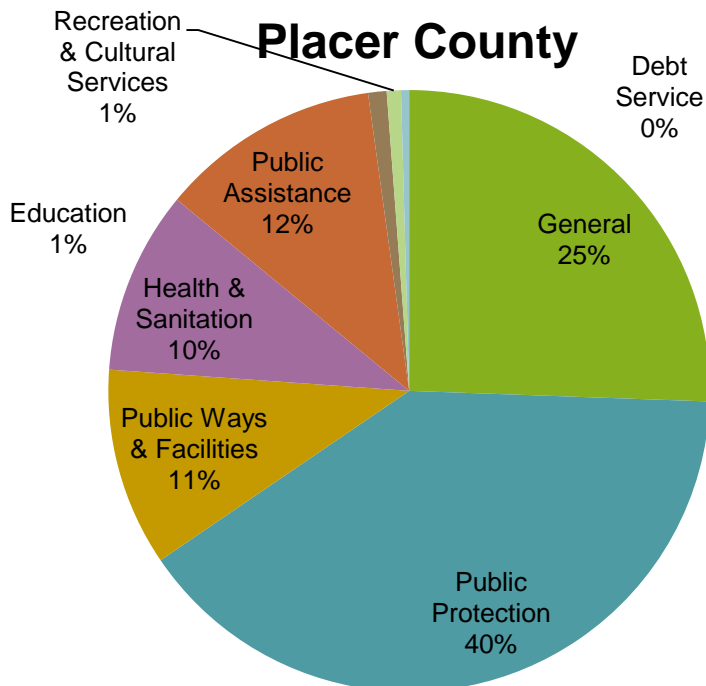
#### El Dorado County



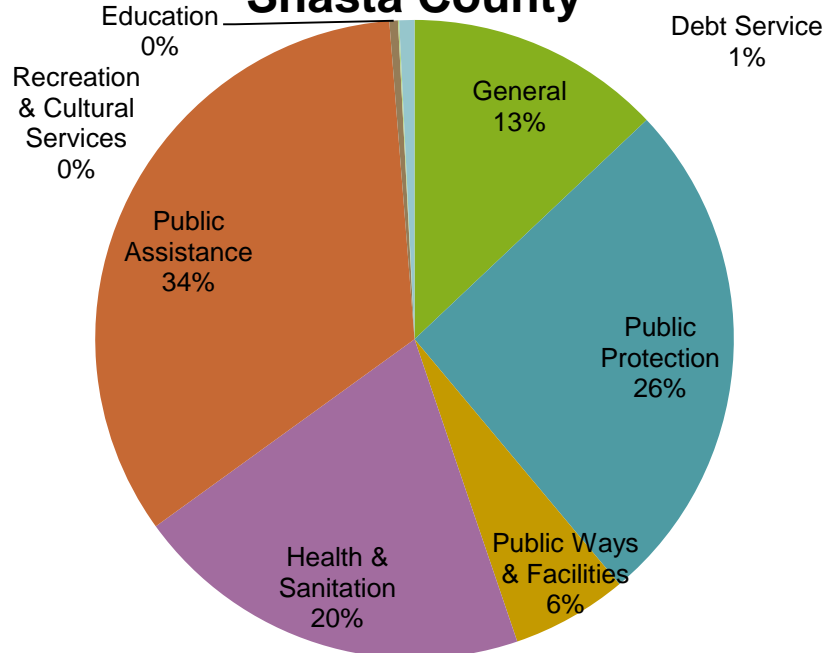
#### Sacramento County



#### Placer County



#### Shasta County





Prepared by the Chief Administrative Office

El Dorado County Source Data can be  
found at [edcgov.us/Government/Auditor-Controller](http://edcgov.us/Government/Auditor-Controller)

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