

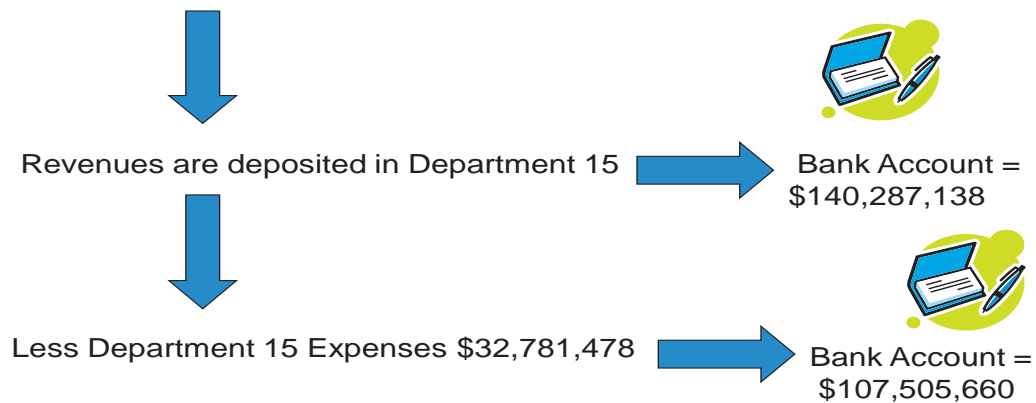


General Fund Other Operations (Department 15)

Department Overview

The General Fund—Other Operations budget, commonly referred to as “Dept 15”, receives revenues not attributable to a specific County service or department. These revenues are discretionary and available to fund the Net County Cost for General Fund departments or fund discretionary programs within Non-General Fund departments in the form of a General Fund Contribution.

The Dept 15 budget includes expenditures not specific to a certain department and acts as the pass-thru account for Realignment revenues that must come through the General Fund and be passed thru to departments such as Health and Human Services.

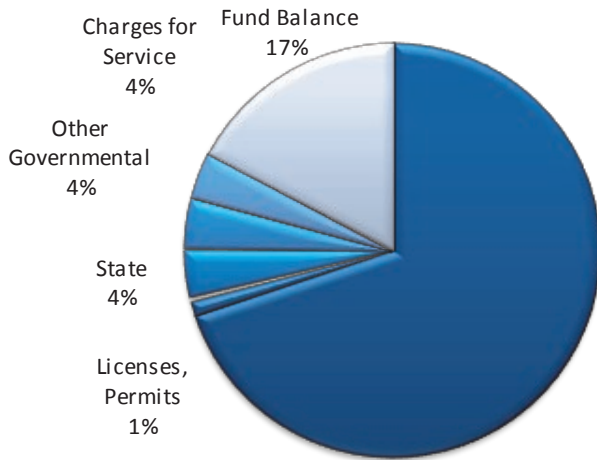


**\$107,505,660 is our annual
discretionary revenue available to fund
the NCC of departments**

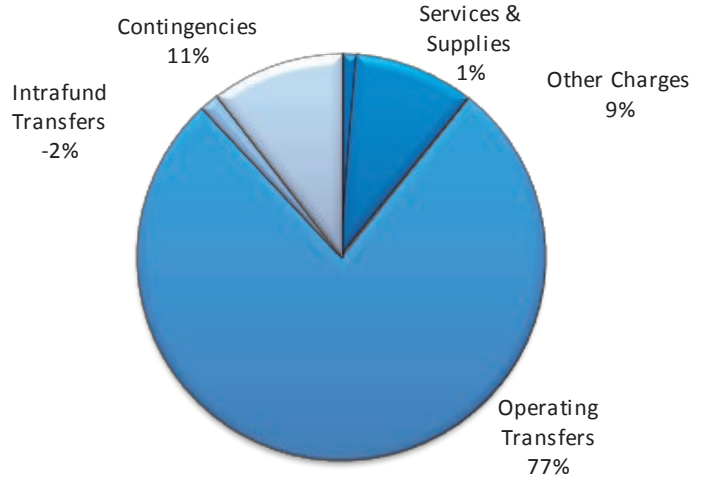
General Fund Other Operations (Dept 15)

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Taxes	86,164,847	88,168,925	94,432,206	98,079,324	98,079,324
Licenses, Permits	819,673	976,397	975,000	1,641,000	1,641,000
Fines, Forfeitures	283,907	377,888	234,072	234,072	234,072
Use of Money	85,783	147,618	133,000	133,000	133,000
State	6,152,951	8,042,837	7,446,832	5,171,389	5,171,389
Federal	185,001	327,896	300,070	300,070	300,070
Other Governmental	5,362,823	5,319,404	5,481,697	5,381,700	5,381,700
Charges for Service	3,506,202	1,513,023	4,318,554	5,068,200	5,068,200
Misc.	31,956	142,540	-	-	-
Other Financing	7,745,184	13,956	-	-	-
Use of Reserve	-	-	-	-	-
Use of Fund Balance	-	-	-	24,278,383	24,278,383
Total Revenue	110,338,327	105,030,484	113,321,431	140,287,138	140,287,138
Benefits	16,320	19,594	20,000	25,000	25,000
Services & Supplies	513,327	414,878	463,500	415,555	415,555
Other Charges	3,291,057	3,984,183	4,009,442	3,186,276	3,186,276
Operating Transfers	12,200,829	18,829,226	18,354,679	26,140,115	26,140,115
Intrafund Transfers	(61,264)	104,721	(290,979)	(510,468)	(510,468)
Contingencies	-	-	81,000	3,525,000	3,525,000
Increase to reserve	-	-	-	-	-
Total Appropriations	15,960,269	23,352,602	22,637,642	32,781,478	32,781,478
Total Discretionary Revenue	94,378,058	81,677,882	90,683,789	107,505,660	107,505,660
Fund Balance	39,580,359	32,245,387	19,478,006		
General Reserve	9,381,221	10,002,422	10,002,422	10,002,422	1,002,422
Designation for Capital Projects	8,115,814	7,115,793	7,480,174	2,679,797	2,679,797

Source of Funds



Use of Funds



Source of Funds—General Fund Other Operations (Dept 15)

Taxes (\$98,079,324):

Property Taxes (\$61,119,773): Property Tax is the County’s largest source of revenue in the General Fund. The property tax is annually imposed on the assessed value of real property (land and permanently attached improvements) and tangible personal property (movable property) as of January 1.

The FY 2015-16 Recommended Budget estimate for Property Tax revenue assumes 4% growth over FY 2014-15 year end projections.

Effect of Proposition 13

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases to the value of real property at the rate of the CPI, not to exceed two percent per year based on the 1975 value, unless the property is improved or sold at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured:

- Secured Property includes real and personal property located upon the property of the same owner. Secured roll property taxes are paid in two installments, due on December 10 and April 10.
- Unsecured Property is property for which the value of the lien is not sufficient to assure payment of the tax. Unsecured roll taxes are due on August 31.

Property Tax Distribution

El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County. The distribution is based on Assembly Bill 8 (Chapter 282, Statutes of 1979), which provides for the distribution of the proceeds generated by the 1% property tax. AB 8 allocates property tax in proportion to the share of property taxes received by a local entity prior to Proposition 13. In FY 1992-93, the State began imposing property tax shifts on local governments (discussed below). This action, coupled with annexation of territory by and subsequent growth in special districts, has resulted in a decreased proportion of property tax revenues to the County, from 31% of the Countywide tax rate in FY 1991-92 to 23.5% of the Countywide tax rate today. In other words, the County now receives only \$23.50 for every \$100 collected from County taxpayers.

Source of Funds—General Fund Other Operations (Dept 15)

Education Revenue Augmentation Fund (ERAF)

In FY 1992-93, the State took action to reduce its obligation for school funding, as mandated by Proposition 98, by shifting local property tax revenues to school districts via the Education Revenue Augmentation Fund (ERAF I). This was followed by two subsequent shifts in property taxes in 1993-94 (ERAF II) and FY 2004-05 (ERAF III). FY 2005-06 represented the second and last year of ERAF III where the County was obligated to shift \$1.45 million to the State as part of the State's budget solution in FY 2004-05.

Upon adoption of the ERAF program the voters were asked to approve Proposition 172 (Local Law Enforcement Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged a discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation and Public Defender) with statutory anti-supplanting language.

Motor Vehicle License Fees (VLF) (\$17,641,681): The VLF for each vehicle is calculated at a percentage of the vehicle's market value, as adjusted for depreciation. These fees are paid annually to the Department of Motor Vehicles at registration and renewal. The fee is imposed by the State "in lieu" of local property taxes on the vehicle. The FY 2004-05 State budget included the second leg of the "triple flip" by swapping VLF for property tax. For FY 2014-15, the Recommended General Fund budget for discretionary Vehicle License Fees is \$17,641,681, which represents 4% growth from FY 2014-15 year end projections.

Sales Tax (\$8,676,116): The California State Board of Equalization administers revenues from sales taxes. Sales Taxes are collected at the point of sale, and then forwarded to the Board of Equalization. The County receives sales tax revenue payments based on estimates on a monthly basis with quarterly adjustments for actual receipts. Sales tax revenue can be used for any general purpose.

For FY 2015-16, the proposed estimate for sales tax receipts is \$8,676,116 which assumes 4% growth from the FY 2014-15 year end projection.

In Lieu Local Sales Tax (\$3,069,804): FY 2004-05 was the first year of the "triple flip" where one exchange included the swapping of equal amounts of sales tax revenues for property tax revenues and similarly VLF backfill revenues for property taxes. The "in lieu" sales tax amount for FY 2015-16 is budgeted at \$3,069,804 which assumes 4% growth from the FY 2014-15 year end projection.

Hotel/Motel Occupancy Tax (\$2,560,277): The Hotel/Motel Occupancy Tax is imposed on the daily rental price of a room in a lodging facility when used by visitors staying in the unincorporated portions of El Dorado County for less than 30 days. The tax rate for the County is 10% of gross room receipts and is allocated directly to General Fund functions. The FY 2015-16 Department 15 recommended budget includes \$2,560,277 in hotel/motel occupancy tax revenue which assumes no growth from projected FY 2014-15 actuals. This number does not include an additional 10% of Hotel/Motel Occupancy Tax which is distributed to the Treasurer-Tax Collector for services provided in the collection of this tax.

Other misc. taxes (\$5,011,673): This includes property transfer taxes, tax loss reserve, and timber yield.

Licenses/Permits/Franchise Fees (\$1,641,000): The County receives franchise fee from a number of garbage and cable companies. Several years ago, the majority of garbage franchise fees were shifted out of the discretionary General Fund pot and moved to the Environmental Management Department budget. The FY 2015-16 budget moves these annual fees, estimated at \$941,000 out of Environmental Management and back into Department 15 to reduce the overall structural deficit. Cable franchise fees total \$700,000.

Fines/Forfeitures/Penalties (\$234,072): Revenue recorded in this category represents delinquent property tax payments. Once again, revenue estimated includes no growth from the FY 2014-15 budget.

Use of Funds (\$133,000): Interest earnings with no growth assumed from FY 2014-15 year end projections.

State (\$5,171,389): The majority of these funds are pass-through realignment funds for Public Health, Mental Health and Human Services (\$3M). Tobacco Settlement monies (\$1.5M) are also included. El Dorado County also receives one source of State subvention revenues: homeowner property tax relief (\$595,000).

Federal (\$300,070): The County receives two sources of Federal revenue that are recorded in Department 15: Grazing Fees (\$70), and Payments in Lieu of Taxes (PILT) (\$300,000).

Source of Funds—General Fund Other Operations (Dept 15)

Other Governmental (\$5,381,700): This includes casino funding in the amount of \$5,100,000 as well as funding from other governmental agencies (\$281,700).

Charges for Service (\$5,068,200): Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name "Assessment/Tax Collection Fees" (\$1,182,051); the General Fund charges to various non-General Fund operations, such as the Department of Transportation, Public Health, Mental Health and Environmental Management, for Building C Rent and for their share of indirect costs, referred to as A87 (\$3,703,414); and recording fees (\$182,735).

Fund Balance (\$24,278,383): The Chief Administrative Office is estimating fund balance of \$24,278,383 primarily comprised of unspent contingency (\$3.8M), departmental savings (\$6.6M), non-departmental savings (\$1M), additional non-departmental revenues (\$2.3M), and savings in the ACO fund (\$5.8M) that will be carried forward to FY 2015-16 for various projects as well as use of the Designation for Capital Projects (\$4.8M).

Use of Funds—General Fund Other Operations (Dept 15)

FY 2015-16 DEPARTMENT 15 APPROPRIATIONS

Description	Recommended Amount
General Fund Contingency	\$ 3,525,000
General Fund Contribution to the Accumulative Capital Outlay Facilities Investment	12,620,609
General Fund Contribution to the Miwok Indians for Health Programs	2,600,000
General Fund Contribution to DOT	-
General Fund Contribution to ACO fund for ERP	3,860,460
General Fund Contribution to Airports	96,344
General Fund Contribution to Parks	-
General Fund Contribution to HCED	62,741
General Fund Contribution to Health - Public Health Programs	3,973,086
Jail Medical Services Contract (CFMG)	2,138,469
Juvenile Hall Medical Services Contract (CFMG)	501,944
Emergency Medical Services (EMS)	625,542
County Medical Services Program (CMSP)	233,492
California Children's Services (CCS) Diagnostics Program Match	327,392
California Children's Services (CCS) Program Match	106,247
Healthy Families Program Match	40,000
General Fund Contribution to Human Services - Community Services	1,819,784
Area Agency on Aging Programs	1,505,543
Senior Day Care	182,373
In Home Supportive Services (IHSS) Public Authority	57,930
Community Services Administration	14,746
Special Services	981
Older American's Day	1,000
Workforce Investment Act	57,211
General Fund Contribution Health VLF Realignment	1,993,990
General Fund Contribution Health - State Local Program Realignment Match	704,192
General Fund Contribution Mental Health - VLF Realignment	100,764
General Fund Contribution Mental Health - State Local Program Realignment Match	16,510
General Fund Contribution Social Services VLF Realignment	891,635
Annual Audit Contract	70,555
Sales Tax Audit Services	20,000
CalPERS Survivor Benefit Premium Payment (annual)	25,000
CalPERS reports required for GASB 68	5,000
SB 90 Mandates	20,000
General Fund A87 Charges to Child Support (expenditure abatement)	(510,468)
University California Cooperative Extension (UCCE)	269,858
El Dorado Water & Power Authority (EDWPA)	300,000
Tahoe Regional Planning Agency (TRPA) Compact	40,000
Resource Conservation District Contracts (El Dorado & Georgetown)	154,726
General Fund Contribution to LAFCO	121,692
Increase to General Reserve	-
Increase to Reserves for Capital Projects	-
TOTAL	\$ 32,781,478

Use of Funds—General Fund Other Operations (Dept 15)

**Net County Cost distribution by Department
(does not include General Fund contributions)**

	2015-16 NCC	Prior Year NCC	Variance	% of Total NCC
BOS	1,441,900	1,723,063	(281,163)	1.34%
CAO	7,252,598	7,352,168	(99,570)	6.75%
A/C	2,815,297	2,720,607	94,690	2.62%
Treasurer	930,099	1,125,658	(195,559)	0.87%
Assessor	3,355,814	3,113,056	242,758	3.12%
County Counsel	2,608,762	2,678,669	(69,907)	2.43%
Human Resources	1,732,298	1,975,710	(243,412)	1.61%
Information Technologies	7,415,964	7,841,019	(425,055)	6.90%
Economic Development/Parks & Trails	1,675,813	2,537,476	(861,663)	1.56%
Recorder Clerk	971,353	973,368	(2,015)	0.90%
Subtotal	30,199,898	32,040,794	(1,840,896)	28.09%
Grand Jury	75,299	80,147	(4,848)	0.07%
Courts	1,190,650	1,754,016	(563,366)	1.11%
District Attorney	5,869,720	5,566,031	303,689	5.46%
Public Defender	3,302,172	3,467,797	(165,625)	3.07%
Sheriff	44,533,143	44,193,100	340,043	41.42%
Probation	11,288,007	10,962,802	325,205	10.50%
Subtotal	66,258,991	66,023,893	235,098	61.63%
Surveyor	1,257,404	1,594,862	(337,458)	1.17%
Agriculture	458,929	466,517	(7,588)	0.43%
DOT - County Engineer & Cemeteries	551,222	663,647	(112,425)	0.51%
Development Services	3,310,512	3,886,328	(575,816)	3.08%
Environmental Mgt	327,568	-	327,568	0.30%
Subtotal	5,905,635	6,611,354	(705,719)	5.49%
Health - Animal Control	1,470,296	1,306,330	163,966	1.37%
HHSA - Admin	(113,329)	(310,096)	196,767	-0.11%
Veterans	475,300	486,537	(11,237)	0.44%
Human Services	1,678,641	1,769,837	(91,196)	1.56%
Library	1,630,228	1,732,118	(101,890)	1.52%
Child Support Services	-	-	-	0.00%
Subtotal	5,141,136	4,984,726	156,410	4.78%
Total Department	107,505,660	109,660,767	(2,155,107)	100.00%

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **15 Gen Fund Other Operations**
 Function **General Government**
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

Taxes

0100 Property Taxes - Current Secured	\$ 52,448,731	\$ 57,782,758	\$ 58,658,181	\$ 58,658,181
0110 Property Taxes - Current Unsecured	1,052,249	1,107,366	1,206,446	1,206,446
0120 Property Taxes - Prior Secured	(12,092)	(12,920)	(11,919)	(11,919)
0130 Property Taxes - Prior Unsecured	(8,393)	23,130	22,240	22,240
0140 Supplemental Property Taxes - Current	796,828	101,505	780,000	780,000
0150 Supplemental Property Taxes - Prior	310,837	575,138	464,825	464,825
0160 Sales and Use Tax	7,608,572	8,308,884	8,676,116	8,676,116
0162 In-Lieu Local Sales and Use Tax	2,639,090	2,839,923	3,069,804	3,069,804
0171 Hotel and Motel Occupancy Tax	2,125,202	2,750,610	2,560,277	2,560,277
0172 Property Transfer Tax	1,924,898	1,840,697	1,926,673	1,926,673
0174 Timber Yield Tax	86,654	85,000	85,000	85,000
0178 Tax Loss Reserve	3,040,962	3,000,000	3,000,000	3,000,000
0179 Property Tax In-Lieu of Vehicle License Fee	16,155,386	16,963,155	17,641,681	17,641,681
Total Taxes	\$ 88,168,924	\$ 95,365,246	\$ 98,079,324	\$ 98,079,324

Licenses, Permits and Franchises

0251 Franchise - Garbage	\$ 275,000	\$ 318,936	\$ 941,000	\$ 941,000
0252 Franchise - Cable	701,397	700,000	700,000	700,000
Total Licenses, Permits and Franchises	\$ 976,397	\$ 1,018,936	\$ 1,641,000	\$ 1,641,000

Fines, Forfeitures and Penalties

0346 Asset Forfeiture - State	\$ 278	\$ -	\$ -	\$ -
0360 Penalties and Costs on Delinquent Taxes	377,610	245,103	234,072	234,072
Total Fines, Forfeitures and Penalties	\$ 377,888	\$ 245,103	\$ 234,072	\$ 234,072

Revenue from Use of Money and Property

0400 Interest	\$ 147,618	\$ 133,000	\$ 133,000	\$ 133,000
Total Revenue from Use of Money and Property	\$ 147,618	\$ 133,000	\$ 133,000	\$ 133,000

Intergovernmental Revenue - State

0540 State - Motor Vehicle In-lieu Tax	\$ 65,445	\$ 70,000	\$ 70,000	\$ 70,000
0543 State - Vehicle License Collection	66,131	66,131	66,131	66,131
0544 State - Veh Lic Realignment - MentHlth	-	-	34,633	34,633
0545 State - Veh Lic Realignment - Health	4,721,221	3,743,505	1,993,990	1,993,990
0546 State - Veh Lic Realignment - Soc Serv	1,160,201	1,033,196	891,635	891,635
0820 State - Homeowners' Property Tax Relief	594,949	595,000	595,000	595,000
0881 State - Mandated Reimbursements	-	439,000	20,000	20,000
0908 State - Tobacco Settlement Fund	1,434,891	1,500,000	1,500,000	1,500,000
Total Intergovernmental Revenue - State	\$ 8,042,837	\$ 7,446,832	\$ 5,171,389	\$ 5,171,389

Intergovernmental Revenue - Federal

1080 Federal - Grazing Fee	\$ 59	\$ 70	\$ 70	\$ 70
1090 Federal - In-Lieu Taxes	327,838	300,000	300,000	300,000
Total Intergovernmental Revenue - Federal	\$ 327,896	\$ 300,070	\$ 300,070	\$ 300,070

Revenue Other Governmental Agencies

1200 Other - Governmental Agencies	\$ 219,404	\$ 220,000	\$ 281,700	\$ 281,700
1207 Shingle Springs Rancheria	5,100,000	5,100,000	5,100,000	5,100,000

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **15 Gen Fund Other Operations**
 Function **General Government**
 Activity **Other General**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual Estimated <input type="checkbox"/>	2015-16 Department Requested <input checked="" type="checkbox"/>	2015-16 CAO Recommended
1	2	3	4	5
Total Revenue Other Governmental Agencies	\$ 5,319,404	\$ 5,320,000	\$ 5,381,700	\$ 5,381,700
Charges for Services				
1300 Assessment and Tax Collection Fees	\$ 1,504,650	\$ 1,182,051	\$ 1,182,051	\$ 1,182,051
1600 Recording Fees	168,406	175,000	182,735	182,735
1800 Interfund Revenue	(160,033)	2,953,768	3,703,414	3,703,414
Total Charges for Services	\$ 1,513,023	\$ 4,310,819	\$ 5,068,200	\$ 5,068,200
Miscellaneous Revenues				
1940 Miscellaneous Revenue	\$ 18,912	\$ -	\$ -	\$ -
1952 Unclaimed Cash	123,628	-	-	-
Total Miscellaneous Revenues	\$ 142,540	\$ -	\$ -	\$ -
Other Financing Sources				
2020 Operating Transfers In	\$ 13,956	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 13,956	\$ -	\$ -	\$ -
Total Revenue	\$ 105,030,484	\$ 114,140,006	\$ 116,008,755	\$ 116,008,755
Salaries and Employee Benefits				
3000 Permanent Employees / Elected Officials	\$ 19,541	\$ 20,000	\$ 25,000	\$ 25,000
3060 Employer Share - Workers' Compensation	53	-	-	-
Total Salaries and Employee Benefits	\$ 19,594	\$ 20,000	\$ 25,000	\$ 25,000
Services and Supplies				
4100 Insurance - Premium	\$ 72	\$ -	\$ -	\$ -
4300 Professional and Specialized Services	96,306	88,500	110,555	110,555
4500 Special Departmental Expense	-	-	5,000	5,000
4501 Special Projects	318,500	375,000	300,000	300,000
Total Services and Supplies	\$ 414,878	\$ 463,500	\$ 415,555	\$ 415,555
Other Charges				
5240 Contribution To Non-county Governmental	\$ 3,984,183	\$ 4,009,442	\$ 3,186,276	\$ 3,186,276
Total Other Charges	\$ 3,984,183	\$ 4,009,442	\$ 3,186,276	\$ 3,186,276
Other Financing Uses				
7000 Operating Transfers Out	\$ 18,829,227	\$ 24,266,371	\$ 26,140,115	\$ 26,140,115
Total Other Financing Uses	\$ 18,829,227	\$ 24,266,371	\$ 26,140,115	\$ 26,140,115
Intrafund Abatement				
7367 Intrafund Abatement: Child Support Services	\$ 104,721	\$ (290,979)	\$ (510,468)	\$ (510,468)
Total Intrafund Abatement	\$ 104,721	\$ (290,979)	\$ (510,468)	\$ (510,468)
Appropriations for Contingencies				
7700 Contingency	\$ -	\$ -	\$ 3,525,000	\$ 3,525,000
Total Appropriations for Contingencies	\$ -	\$ -	\$ 3,525,000	\$ 3,525,000
Total Expenditures/Appropriations	\$ 23,352,602	\$ 28,468,334	\$ 32,781,478	\$ 32,781,478
Net Cost	\$ 81,677,882	\$ 85,671,672	\$ 83,227,277	\$ 83,227,277

