

# General Fund – Other Operations

## RECOMMENDED BUDGET • FY 2018 - 19

### MISSION

The General Fund Other Operations budget unit collects and accounts for the discretionary revenues for the General Fund and allocates those revenues to departments to cover net county cost allocations. In addition, this budget appropriates monies for contingency, General Fund contributions to departments, and other outside programs. This budget unit also includes appropriations for countywide expenses that are not appropriately assigned to individual departments, also referred to as Non-Departmental Expenses.

### BUDGET SUMMARY

	16-17 Actuals	17-18 Budget	18-19 Dept Requested	18-19 CAO Recommend	Change from Budget to Recommend	% Change
Taxes	\$ 103,388,625	\$ 107,037,128	\$ 112,115,000	\$ 112,115,000	\$ 5,077,872	5%
License, Permit, & Franchises	\$ 1,839,925	\$ 1,655,000	\$ 1,720,000	\$ 1,720,000	\$ 65,000	4%
Fines, Forfeitures, & Penalties	\$ 363,016	\$ 300,000	\$ 350,000	\$ 350,000	\$ 50,000	17%
Use of Money and Property	\$ 383,264	\$ 320,000	\$ 400,000	\$ 400,000	\$ 80,000	25%
State Intergovernmental	\$ 2,228,001	\$ 2,098,300	\$ 2,470,000	\$ 2,470,000	\$ 371,700	18%
Federal Intergovernmental	\$ 1,923,932	\$ 400,000	\$ 450,000	\$ 450,000	\$ 50,000	13%
Other Governmental	\$ 7,544,943	\$ 7,246,900	\$ 7,351,040	\$ 7,351,040	\$ 104,140	1%
Charge for Services	\$ 5,767,906	\$ 6,242,804	\$ 5,896,192	\$ 5,896,192	\$ (346,612)	-6%
Miscellaneous	\$ 29,296	\$ -	\$ -	\$ -	\$ -	0%
Other Financing	\$ -	\$ 5,672	\$ -	\$ -	\$ (5,672)	0%
Use of Fund Balance	\$ -	\$ 45,625,952	\$ 23,549,557	\$ 23,549,557	\$ (22,076,395)	-48%
<b>Total Revenue</b>	<b>\$ 123,468,908</b>	<b>\$ 170,931,756</b>	<b>\$ 154,301,789</b>	<b>\$ 154,301,789</b>	<b>\$ (16,629,967)</b>	<b>-10%</b>
Salary and Benefits	\$ 18,679	\$ 150,000	\$ 20,000	\$ 20,000	\$ (130,000)	-87%
Services & Supplies	\$ 133,591	\$ 923,062	\$ 1,011,194	\$ 1,011,194	\$ 88,132	10%
Non-County Agency Contribution	\$ 4,417,524	\$ 3,595,366	\$ 3,039,992	\$ 3,039,992	\$ (555,374)	-15%
Operating Transfers	\$ 13,877,176	\$ 25,373,661	\$ 16,494,075	\$ 16,494,075	\$ (8,879,586)	-35%
Intrafund Abatement	\$ (5,190,354)	\$ (6,298,906)	\$ (5,979,207)	\$ (5,979,207)	\$ 319,699	-5%
Contingencies	\$ -	\$ 5,395,626	\$ 5,500,000	\$ 5,500,000	\$ 104,374	2%
Use of Other Reserves	\$ -	\$ 16,791,830	\$ 5,392,700	\$ 5,392,700	\$ (11,399,130)	-68%
<b>Total Appropriations</b>	<b>\$ 13,256,616</b>	<b>\$ 45,930,639</b>	<b>\$ 25,478,754</b>	<b>\$ 25,478,754</b>	<b>\$ (20,451,885)</b>	<b>-45%</b>
<b>Total Discretionary Revenue</b>	<b>\$ 110,212,292</b>	<b>\$ 125,001,117</b>	<b>\$ 128,823,035</b>	<b>\$ 128,823,035</b>	<b>\$ 3,821,918</b>	<b>3%</b>

### MAJOR BUDGET CHANGES

#### Revenue

\$3,219,974	Increase in Property Tax – Current Secured based on projected increase in property assessed valuation; equals 5% increase over FY 2017-18 Adopted Budget.
\$400,000	Increase in Sales and Use Tax based on trend in actual receipts; equals 2% increase over FY 2017-18 Adopted Budget.
\$262,082	Increase in Transient Occupancy Tax based on trend in actual receipts.
\$1,180,897	Increase in Property Tax In-Lieu of VLF revenue, directly correlated to the increase in Property Tax – Current Secured.

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- \$295,000 Increase in Tobacco Settlement payment pursuant to the 1998 Master Settlement Agreement and MOU between the State of California and local governments, which calls for an increase in payment starting in 2018.
- \$104,040 Increase in revenue from Shingle Springs Rancheria pursuant to existing agreement, which includes annual increases effective with FY 2017-18.
- (\$15,598,631) Decrease in estimated carryover Fund Balance Available for general operations, as compared to the FY 2017-18 Adopted Budget; the Fund Balance Available for operations is estimated at \$13,647,510 for FY 2018-19.
- (\$2,736,502) Decrease in estimated carryover Fund Balance attributed to unspent project funding designated for the Accumulated Capital Outlay fund, as compared to the FY 2017-18 Adopted Budget; the carryover Fund Balance for capital projects is estimated at \$7,156,164 for FY 2018-19.
- \$2,745,883 Increase in Use of Reserve Funds, set aside in FY 2017-18 to offset the General Fund's share of CalPERS Retirement cost increases.
- (\$5,836,500) Decrease in Use of Designated Funds, set aside in FY 2016-17 for the Public Safety Facility Construction project and used in FY 2017-18.

### Appropriations

- (\$130,000) Decrease in Employee costs reflecting funds set aside in FY 2017-18 for staffing augmentation in the Human Resources Department.
- (\$319,699) Decrease in Interfund Abatement revenue (reimbursement for overhead costs) reflecting charges to the Planning and Building Department and from Social Services based on decreased A-87 Cost Plan charges.
- (\$9,125,213) Decrease in General Fund Contribution to the Accumulated Capital Outlay fund, reflecting a general reduction in the fund balance carryover amount for projects previously approved, and no transfer of Public Safety Facility Construction Reserve Funds included in the prior year, partially offset by an increased General Fund contribution for facility maintenance projects.
- \$158,452 Increase in General Fund Contribution to Community Services division of Health and Human Services, based on general increases in program costs.
- (\$500,000) Decrease in General Fund Contribution to Non-County Government reflecting a transfer of Property Tax funds to the El Dorado Hills Fire District in FY 2017-18, related to the annexation of the Latrobe Fire Protection District.
- \$506,971 Increase in General Fund Contribution to Public Health division of Health and Human Services, based on general increases in program costs.
- \$104,374 Increase in the General Fund Appropriation for Contingency. The Appropriation for Contingency is recommended at \$5.5 million, 3% of the adjusted General Fund budget pursuant to Board Policy.

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(\$11,399,130) Decrease in Designation/Reserve of Fund Balance as compared to the FY 2017-18 Adopted Budget, directly related to carryover Fund Balance Available designated for special future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September of 2018, based on carryover Fund Balance Available.

### GENERAL FUND REVENUES

#### Property Tax

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 including land and permanently attached improvements, and tangible personal property (movable property).

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% of the Countywide tax rate today. In other words, the County now receives an estimated \$23 for every \$100 collected from County taxpayers.

#### *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 discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation and Public Defender) with statutory anti-supplanting language.

#### *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 Consumer Price Index (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.

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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.

Secured Property Tax revenue is recommended at \$67,620,000 for FY 2018-19. The recommended budget for Property Tax revenue assumes an increase of 5% in the Secured Roll over the FY 2017-18 Adopted Budget. The actual property tax revenue anticipated to be received in FY 2017-18 is currently projected to equal the budgeted amount for that fiscal year.

### Sales and Use Tax

The California State Board of Equalization administers revenues from sales taxes. Sales Tax is collected at the point of sale, and then forwarded to the Board of Equalization. The County receives monthly sales tax revenue payments based on estimates, with quarterly adjustments made for actual receipts. Sales Tax revenue can be used for any general purpose.

Sales and Use Tax revenue is recommended at \$12,440,000 for FY 2018-19. The recommended budget for Sales Tax revenue assumes an increase of 2% over the FY 2017-18 Adopted Budget. The actual sales and use tax revenue anticipated to be received in FY 2017-18 is currently projected to equal the budgeted amount for that fiscal year.

### Property Tax In-Lieu VLF (Motor Vehicle License Fees)

Prior to 2004, a primary source of revenue for California counties was the motor vehicle in-lieu tax. Due to the voter approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle in-lieu revenues and has “swapped” that revenue for property tax. That revenue is budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The intent of Proposition 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of Motor Vehicle License Fees. Property Tax In-Lieu - Vehicle License Fee revenues are calculated each year by a formula determined by the State Controller’s Office. It should be noted that the In-Lieu Property Tax revenue grows in relation to each jurisdictions assessed valuation, but should not in any way impact the amount received in the Property Tax – Secured account.

Property Tax In-Lieu VLF revenue is recommended at \$20,960,000 for FY 2018-19, increasing by 5% when compared to the FY 2017-18 Adopted Budget. Any change to the calculated revenue amount for FY 2018-19 will be adjusted with the adoption of the Budget in September.

### Transient Occupancy Tax (TOT)

The Transient Occupancy Tax (TOT), or Hotel/Motel Occupancy Tax, is imposed on the daily rental price of a room in a lodging facility, including vacation home rentals, 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.

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The General Fund's direct share of TOT revenue is recommended at \$3,350,000 for FY 2018-19. The recommended budget assumes an increase of roughly \$262,000 from the FY 2017-18 Adopted Budget, based on current revenue projections. This number does not include an additional 10% of TOT revenue which is distributed directly to the Treasurer-Tax Collector for services provided in the collection of this tax. Any change to the estimated revenue amount for FY 2018-19, based on actual receipts for FY 2017-18, will be adjusted with the adoption of the Budget in September.

### Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, and timber yield. These combined revenues are anticipated to remain relatively flat in FY 2018-19.

### License/Permit/Franchise

The County receives franchise fees from a number of garbage and cable companies. Garbage franchise fees total \$840,000. Cable franchise fees total \$880,000. An increase of \$65,000 is recommended in the budgeted amount for cable franchise fees.

### Fines/Forfeitures/Penalties

Revenue recorded in this category represents delinquent property tax payments. This revenue is recommended to increase by \$50,000, based on projected actual revenue for FY 2017-18.

### State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment. Tobacco Settlement payment will increase in FY 2018-19, pursuant to the 1998 Master Settlement Agreement and MOU between the State of California and local governments, which calls for an increase in payment starting in 2018. The El Dorado County General Fund received \$1,725,591 in FY 2017-18. This revenue is estimated at \$1.7 million in FY 2018-19.

El Dorado County also receives one source of State subvention revenues - the homeowner property tax relief (\$610,000). A minor amount for mandate payments (SB90) of \$100,000 is also included in this category.

### Federal Revenue

The County receives Federal revenue for Payments in Lieu of Taxes (PILT). This payment is budgeted to increase to \$450,000 in FY 2018-19, based on actual activity year-to-date. Any change to the estimated revenue amount for FY 2018-19, based on actual receipts for FY 2017-18, will be adjusted with the adoption of the Budget in September.

### Other Governmental

This category includes Tribe funding in the amount of \$7.1 million, as well as funding from other governmental agencies (\$245,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted to increase pursuant to the current Agreement, which calls for a 2% escalator effective with FY 2017-18.

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### Charges for Service

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” (\$1,826,393); the General Fund A-87 Cost Plan 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 A-87 (\$3,869,799); and recording fees of \$200,000. The combined revenue in this category is anticipated to decrease by \$346,612 in FY 2018-19, primarily due to decreased Assessment/Tax Collection Fees.

### Fund Balance

The Recommended Budget includes \$20,803,674 in Fund Balance carryover. These are funds that are anticipated to be available at the end of FY 2017-18 as a result of operations and unspent appropriations designated for capital project work, and are recommended to be available for use in the following budget year. It is important to note that, although these funds are considered to be one-time in nature, the County still relies on a portion of these carryover funds to help balance its operating budget, although the reliance on use of fund balance to fund on-going expenses is decreasing.

The Fund Balance available to meet operational funding requirements is estimated at \$13,647,510 for FY 2018-19. This carryover estimate reflects \$5.0 million in un-spent contingency and approximately \$2.0 million in additional non-departmental revenues. The balance of the estimated Fund Balance is due to additional departmental revenues and anticipated departmental savings. In concept, \$5.0 million of this carryover fund balance is used in the FY 2018-19 Recommended Budget to increase the Designation for Capital Projects, and \$5.5 million used to replenish the Appropriation for Contingency.

The carryover Fund Balance designated for capital projects is estimated at \$7,156,164 for FY 2018-19.

These estimates are subject to change with the close of the FY 2017-18 financial records in August.

### General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations.

The General Fund Appropriation for Contingency is recommended at \$5.5 million. Board Budget Policy No. 8 directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. This funding is a set aside to provide resources in the event of unforeseen fiscal issues throughout the year.

The General Fund General Reserve is recommended at \$8,632,408. Board Budget Policy No. 9 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

In FY 2016-17, the Chief Administrative Office recommended a one-time use of the General Reserve in the amount of \$650,800 to provide the cash advance to the Resource Conservation Districts (RCDs). The RCDs will be foregoing their annual payment for four years and the equivalent of ¼ of these funds will go back into the General Reserve to pay back the cash advance.

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### Use of Designations (Reserved Fund Balance)

The Recommended Budget includes a use of \$2,745,883 of funds set aside in FY 2017-18 to offset the General Fund's share of CalPERS Retirement cost increases.

With the adoption of the FY 2017-18 Budget, the Board adopted a budgeting philosophy of establishing and funding a reserve equal to the General Fund's estimated additional contribution for the following two years. In concept, this reserve serves as a revolving fund, with funds being drawn down in the immediate budget year's Recommended Budget based on the budgeted General Fund cost increase, and subsequently replenished in the same year, once the carry-forward fund balance amount is known, and based on the updated 2-year estimated cost. Maintaining this reserve, and using funds to help cover the increase in CalPERS costs in each subsequent budget year, will help ensure the County is able to fund those required contributions in future years.

### RECOMMENDED BUDGET

The Recommended Budget for Non-Departmental Expenses is \$25,478,754. The Total Revenue Budget is recommended at \$154,301,789. This reflects a decrease in total revenue \$16,629,967, and a decrease in appropriations of \$20,451,885 when compared to the FY 2017-18 Adopted Budget, with these decreases attributed to differences in carryover fund balance when comparing between the Recommended and prior year Adopted Budgets.

# General Fund – Other Operations

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### BUDGET SUMMARY

Description	Recommended Amount
General Fund Contingency	\$ 5,500,000
General Fund Contribution to the Accumulative Capital Outlay Facilities Investment	4,604,415
General Fund Contribution to ACO fund - Ray Lawyer Drive	3,000,000
General Fund Contribution to ACO fund - Park Land Purchase	320,000
General Fund Contribution to ACO fund for ERP	1,000,000
General Fund Contribution to ACO fund for Property Tax System	50,000
General Fund Contribution to the Miwok Indians for Health Programs	2,652,000
General Fund Contribution to DOT	3,284
General Fund Contribution to DOT - Whiterock Road Connector	75,000
General Fund Contribution to Airports	68,126
General Fund Contribution to HCED	114,622
General Fund Contribution to LAFCO	142,000
General Fund Contribution to Veterans Commission (TOT)	171,194
General Fund Contribution to Veterans SRF - Monument Maintenance	15,000
General Fund Contribution to Health - Public Health Programs	3,852,650
Jail Medical Services Contract (CFMG)	2,473,748
Juvenile Hall Medical Services Contract (CFMG)	600,469
Emergency Medical Services (EMS)	161,436
County Medical Services Program (Waived by CMSP Board for FY 2017-18)	233,492
California Children's Services (CCS) Diagnostics Program Match	277,868
California Children's Services (CCS) Program Match	85,637
Healthy Families Program Match	20,000
General Fund Contribution to Human Services - Community Services	2,670,276
Area Agency on Aging Programs	1,829,276
Senior Day Care	516,990
In Home Supportive Services (IHSS) Public Authority	68,762
Community Services Administration	169,848
Senior Shuttle	5,400
Workforce Investment Act	40,000
Public Housing Authority	40,000
General Fund Contribution Health - State Local Program Realignment Match	704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	16,510
Set-Aside pending Recommendation on VHR Regulation/Enforcement	315,000
Annual Audit Contract	65,000
Sales Tax Audit Services	40,000
CalPERS Survivor Benefit Premium Payment (annual)	20,000
CalPERS reports required for GASB 68	5,000
SB 90 Mandates	20,000
A87 Charges to Child Support (expenditure abatement)	(272,727)
A87 Charges to Social Services	(2,705,246)
A87 Charges to HHS Admin, CDA Admin, Animal Services & Public Guardian	(3,001,234)
University California Cooperative Extension (UCCE)	252,992
EI Dorado Water & Power Authority (EDWPA)	300,000
Tahoe Regional Planning Agency (TRPA) Compact	45,000
Countywide Legislative Memberships (CSAC, NACO)	45,000
Community Funding Requests, Commission on Aging	50,000
Increase to General Reserve (Repayment for Advance to RCDs)	162,700
Increase to Designations - Public Safety Facility Payment Reserve	230,000
Increase to Designation for Capital Projects	5,000,000



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### FINANCIAL INFORMATION BY FUND TYPE

**FUND TYPE:** 10 GENERAL FUND  
**DEPARTMENT:** 15 GENERAL FUND OTHER OPERATIONS

	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: R REVENUE</b>				
<b>SUBOBJ SUBOBJ TITLE</b>				
0100 PROP TAX: CURR SECURED	64,400,026	67,620,000	67,620,000	3,219,974
0110 PROP TAX: CURR UNSECURED	1,200,000	1,130,000	1,130,000	-70,000
0140 PROP TAX: SUPP CURRENT	724,770	725,000	725,000	230
0150 PROP TAX: SUPP PRIOR	425,000	425,000	425,000	0
0160 SALES AND USE TAX	12,040,000	12,440,000	12,440,000	400,000
0171 TAX: HOTEL & MOTEL OCCUPANCY	3,087,918	3,350,000	3,350,000	262,082
0172 TAX: PROPERTY TRANSFER	2,478,211	2,600,000	2,600,000	121,789
0174 TAX: TIMBER YIELD	73,100	65,000	65,000	-8,100
0178 TAX: TAX LOSS RESERVE	2,829,000	2,800,000	2,800,000	-29,000
0179 PROP TAX IN-LIEU VEHICLE LICENSE FEE	19,779,103	20,960,000	20,960,000	1,180,897
<b>CLASS: 01 REV: TAXES</b>	<b>107,037,128</b>	<b>112,115,000</b>	<b>112,115,000</b>	<b>5,077,872</b>
0251 FRANCHISE: GARBAGE	840,000	840,000	840,000	0
0252 FRANCHISE: CABLE	815,000	880,000	880,000	65,000
<b>CLASS: 02 REV: LICENSE, PERMIT, &amp;</b>	<b>1,655,000</b>	<b>1,720,000</b>	<b>1,720,000</b>	<b>65,000</b>
0360 PENALTY & COST DELINQUENT TAXES	300,000	350,000	350,000	50,000
<b>CLASS: 03 REV: FINE, FORFEITURE &amp;</b>	<b>300,000</b>	<b>350,000</b>	<b>350,000</b>	<b>50,000</b>
0400 REV: INTEREST	320,000	400,000	400,000	80,000
<b>CLASS: 04 REV: USE OF MONEY &amp; PROPERTY</b>	<b>320,000</b>	<b>400,000</b>	<b>400,000</b>	<b>80,000</b>
0540 ST: MOTOR VEHICLE IN-LIEU TAX	68,700	60,000	60,000	-8,700
0820 ST: HOMEOWNER PROP TAX RELIEF	605,100	610,000	610,000	4,900
0881 ST: MANDATED REIMBURSEMENTS	20,000	100,000	100,000	80,000
0908 ST: TOBACCO SETTLEMENT FUND	1,404,500	1,700,000	1,700,000	295,500
<b>CLASS: 05 REV: STATE INTERGOVERNMENTAL</b>	<b>2,098,300</b>	<b>2,470,000</b>	<b>2,470,000</b>	<b>371,700</b>
1090 FED: IN-LIEU TAXES	400,000	450,000	450,000	50,000
<b>CLASS: 10 REV: FEDERAL</b>	<b>400,000</b>	<b>450,000</b>	<b>450,000</b>	<b>50,000</b>
1200 REV: OTHER GOVERNMENTAL AGENCIES	244,900	245,000	245,000	100
1207 REV: SHINGLE SPRINGS RANCHERIA	7,002,000	7,106,040	7,106,040	104,040
<b>CLASS: 12 REV: OTHER GOVERNMENTAL</b>	<b>7,246,900</b>	<b>7,351,040</b>	<b>7,351,040</b>	<b>104,140</b>
1300 ASSESSMENT & TAX COLLECTION FEES	2,096,900	1,826,393	1,826,393	-270,507
1600 RECORDING FEES	225,000	200,000	200,000	-25,000
1800 INTERFND REV: SERVICE BETWEEN FUND	3,920,904	3,869,799	3,869,799	-51,105
<b>CLASS: 13 REV: CHARGE FOR SERVICES</b>	<b>6,242,804</b>	<b>5,896,192</b>	<b>5,896,192</b>	<b>-346,612</b>
2020 OPERATING TRANSFERS IN	5,672	0	0	-5,672
<b>CLASS: 20 REV: OTHER FINANCING SOURCES</b>	<b>5,672</b>	<b>0</b>	<b>0</b>	<b>-5,672</b>
0001 FUND BALANCE	39,789,452	20,803,674	20,803,674	-18,985,778
0002 FROM RESERVES	0	2,745,883	2,745,883	2,745,883
0003 FROM DESIGNATIONS	5,836,500	0	0	-5,836,500
<b>CLASS: 22 FUND BALANCE</b>	<b>45,625,952</b>	<b>23,549,557</b>	<b>23,549,557</b>	<b>-22,076,395</b>
<b>TYPE: R SUBTOTAL</b>	<b>170,931,756</b>	<b>154,301,789</b>	<b>154,301,789</b>	<b>-16,629,967</b>

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### FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 15 GENERAL FUND OTHER OPERATIONS

		CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: E EXPENDITURE</b>					
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>				
3000	PERMANENT EMPLOYEES / ELECTED	150,000	20,000	20,000	-130,000
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	150,000	20,000	20,000	-130,000
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	44,368	0	0	-44,368
4300	PROFESSIONAL & SPECIALIZED SERVICES	125,000	130,000	130,000	5,000
4421	RENT & LEASE: SECURITY SYSTEM	0	45,000	45,000	45,000
4501	SPECIAL PROJECTS	753,694	836,194	836,194	82,500
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	923,062	1,011,194	1,011,194	88,132
5240	CONTRIB: NON-CNTY GOVERNMENTAL	3,595,366	3,039,992	3,039,992	-555,374
<b>CLASS: 50</b>	<b>OTHER CHARGES</b>	3,595,366	3,039,992	3,039,992	-555,374
7000	OPERATING TRANSFERS OUT	25,373,661	16,494,075	16,494,075	-8,879,586
<b>CLASS: 70</b>	<b>OTHER FINANCING USES</b>	25,373,661	16,494,075	16,494,075	-8,879,586
7350	INTRFND ABATEMENTS: GF ONLY	-2,992,001	-3,001,234	-3,001,234	-9,233
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-3,029,228	-2,705,246	-2,705,246	323,982
7367	INTRFND ABATEMENTS: CHILD SUPPORT	-277,677	-272,727	-272,727	4,950
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-6,298,906	-5,979,207	-5,979,207	319,699
7700	APPROPRIATION FOR CONTINGENCIES	5,395,626	5,500,000	5,500,000	104,374
<b>CLASS: 77</b>	<b>APPROPRIATION FOR</b>	5,395,626	5,500,000	5,500,000	104,374
7800	TO RESERVE	162,700	162,700	162,700	0
7801	DESIGNATIONS OF FUND BALANCE	12,909,130	5,000,000	5,000,000	-7,909,130
7802	DESIGNATIONS ROAD INFRASTRUCTURE	3,500,000	0	0	-3,500,000
7806	DESIGNATION PUBLIC SAFETY RESERVE	220,000	230,000	230,000	10,000
<b>CLASS: 78</b>	<b>RESERVES: BUDGETARY ONLY</b>	16,791,830	5,392,700	5,392,700	-11,399,130
<b>TYPE: E SUBTOTAL</b>		45,930,639	25,478,754	25,478,754	-20,451,885
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	-125,001,117	-128,823,035	-128,823,035	-3,821,918
<b>DEPARTMENT: 15</b>	<b>SUBTOTAL</b>	-125,001,117	-128,823,035	-128,823,035	-3,821,918