

General Fund – Other Operations

RECOMMENDED BUDGET • FY 2017 - 18

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

	15/16 Actuals	16/17 Budget	17/18 Dept Requested	17/18 CAO Recommend	Change from Budget to Recommend	% Change
Taxes	\$ 98,039,365	\$ 102,305,167	\$ 105,379,231	\$ 105,379,231	\$ 3,074,064	3%
Licenses, Permits	\$ 1,648,765	\$ 1,648,765	\$ 1,655,000	\$ 1,655,000	\$ 6,235	0%
Fines, Forfeitures	\$ 386,822	\$ 386,822	\$ 300,000	\$ 300,000	\$ (86,822)	-22%
Use of Money	\$ 263,838	\$ 263,838	\$ 320,000	\$ 320,000	\$ 56,162	21%
State	\$ 6,871,163	\$ 2,024,052	\$ 2,098,300	\$ 2,098,300	\$ 74,248	4%
Federal	\$ 560,691	\$ 560,691	\$ 400,000	\$ 400,000	\$ (160,691)	-29%
Other Governmental	\$ 5,635,025	\$ 7,135,025	\$ 7,246,900	\$ 7,246,900	\$ 111,875	2%
Charges for Service	\$ 5,771,793	\$ 5,602,263	\$ 6,242,804	\$ 6,242,804	\$ 640,541	11%
Miscellaneous	\$ 958	\$ -	\$ -	\$ -	\$ -	0%
Other Financing	\$ 37,205	\$ -	\$ 2,673	\$ 2,673	\$ 2,673	0%
Use of Fund Balance	\$ -	\$ 30,959,856	\$ 26,312,666	\$ 26,312,666	\$ (4,647,190)	-15%
Use of Capital Designation	\$ -	\$ 2,887,906	\$ -	\$ -	\$ (2,887,906)	-100%
Use of Other Reserves	\$ -	\$ 6,204,070	\$ 5,836,500	\$ 5,836,500	\$ (367,570)	-6%
Total Revenue	\$119,215,625	\$159,978,455	\$155,794,074	\$155,794,074	\$ (4,184,381)	-3%
Benefits	\$ 15,204	\$ 25,000	\$ 150,000	\$ 150,000	\$ 125,000	500%
Services & Supplies	\$ 112,629	\$ 1,557,500	\$ 631,421	\$ 631,421	\$ (926,079)	-59%
Other Charges	\$ 3,648,377	\$ 5,096,223	\$ 3,086,992	\$ 3,086,992	\$ (2,009,231)	-39%
Operating Transfers	\$ 18,058,692	\$ 25,442,246	\$ 23,954,471	\$ 23,954,471	\$ (1,487,775)	-6%
Intrafund Abatement	\$ (1,411,416)	\$ (4,797,328)	\$ (6,298,906)	\$ (6,298,906)	\$ (1,501,578)	31%
Contingencies	\$ -	\$ 4,561,000	\$ 5,500,000	\$ 5,500,000	\$ 939,000	21%
Increase to reserve	\$ -	\$ 5,788,732	\$ 5,382,700	\$ 5,382,700	\$ (406,032)	-7%
Total Appropriations	\$ 20,423,486	\$ 37,673,373	\$ 32,406,678	\$ 32,406,678	\$ (5,266,695)	-14%
Total Discretionary Revenue	\$ 98,792,139	\$122,305,082	\$123,387,396	\$123,387,396	\$ 1,082,314	1%

MAJOR BUDGET CHANGES

Revenue

\$2,750,477	Increase in Property Tax – Current Secured based on projected increase in property assessed valuation; equals 4.5% increase over FY 2016-17 Adopted Budget.
\$227,972	Increase in Sales and Use Tax based on trend in actual receipts; equals 2% increase over FY 2016-17 Adopted Budget.
\$102,000	Increase in revenue from Shingle Springs Rancheria pursuant to existing agreement, which includes annual increases effective with FY 2017-18.
\$184,863	Increase in Assessment and Tax Collection Fee revenue based on trend in actual charges.

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- (\$4,100,117) Decrease in estimated carryover Fund Balance Available for general operations; the Fund Balance Available for operations is estimated at \$16,430,000 for FY 2017-18.
- (\$547,074) Decrease in estimated carryover Fund Balance attributed to unspent project funding designated for the Accumulated Capital Outlay fund; the carryover Fund Balance for capital projects is estimated at \$9,892,666 for FY 2017-18.

Appropriations

- \$125,000 Increase in Employee costs reflecting funds recommended to be set aside in the General Fund Other Operations budget for potential staffing augmentation in the Human Resources Department.
- \$1,329,311 Increase in Interfund Abatement revenue (reimbursement for overhead costs) reflecting charges to the Planning and Building Department and from Social Services based on increased A-87 Cost Plan charges.
- (\$1,079,693) Decrease in General Fund Contribution to the Accumulated Capital Outlay fund, reflecting a general reduction in the fund balance carryover amount (these funds were previously designated for ACO projects) and overall reduced General Fund contribution.
- (\$152,662) Decrease in General Fund Contribution to Community Services division of Health and Human Services, based on recommended reductions in program.
- (\$320,000) Decrease in General Fund Contribution to Parks, due to no recommendation for park acquisition in FY 2017-18 (funds were set aside in FY 2016-17 for acquisition of specifically identified park land).
- (\$875,000) Decrease in General Fund Contribution to Special Projects - the FY 2016-17 Adopted Budget included Interim Financing Cost for Public Safety Facility; however, the County was able to have those costs waived and is no longer required.
- (\$813,500) Decrease in General Fund Contribution to Resource Conservation District - the FY 2016-17 Adopted Budget included an advance of three-years of funding; therefore, no funding is recommended for FY 2017-18.
- (\$814,000) Decrease in General Fund Aid to Fire - the FY 2016-17 Adopted Budget set aside funding in the event General Fund contributions to fire districts were considered; no funding is recommended for FY 2017-18.
- \$939,000 Increase in the General Fund Appropriation for Contingency as a result of the \$814,000 reduction in the FY 2016-17 Contingency to set funds aside for potential Aid to Fire, approved with the prior year Addenda Budget. The Appropriation for Contingency is recommended at 3% of the adjusted General Fund budget, pursuant to Board Policy.

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).

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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 only \$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.

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 \$63,900,000 for FY 2017-18. The recommended budget for Property Tax revenue assumes an increase of 4.5% in the Secured Roll over the FY 2016-17 Adopted Budget. The actual property tax revenue received in FY 2016-17 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 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.

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Sales and Use Tax revenue is recommended at \$12,040,000 for FY 2017-18. The recommended budget for Sales Tax revenue assumes an increase of 2% over the FY 2016-17 Adopted Budget. The actual sales and use tax revenue received in FY 2016-17 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. 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 these In-Lieu Property Tax revenues are not related to, nor should they in any way impact, the amount received in the Property Tax – Secured account.

Property Tax In-Lieu VLF revenue is recommended at \$18,837,200 for FY 2017-18. The recommended budget for VLF revenue currently assumes no increase over the FY 2016-17 Adopted Budget. Any change to the calculated revenue amount for FY 2017-18 will be adjusted in the Addenda Budget.

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 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.

TOT revenue is recommended at \$2,871,950 for FY 2017-18. The recommended budget currently assumes no increase from the FY 2017-18 Adopted Budget. 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 2017-18, based on actual receipts for FY 2016-17, will be adjusted in the Addenda Budget.

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 2017-18.

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 \$815,000. A modest change of \$6,235 is recommended in the budgeted amount for these revenue sources.

Fines/Forfeitures/Penalties

Revenue recorded in this category represents delinquent property tax payments. This revenue is recommended to decrease by \$86,822, based on projected actual revenue for FY 2016-17.

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State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment. El Dorado County is estimated to receive \$1,404,500 in FY 2017-18. El Dorado County also receives one source of State subvention revenues - the homeowner property tax relief (\$605,100). A minor amount for mandate payments (SB90) of \$20,000 is also included in this category.

Federal Revenue

The County receives \$400,000 of Federal revenue for Payments in Lieu of Taxes (PILT). This payment is budgeted to decrease in FY 2017-18, based on actual activity year-to-date. Any change to the estimated revenue amount for FY 2017-18, based on actual receipts for FY 2016-17, will be adjusted in the Addenda Budget.

Other Governmental

This includes casino funding in the amount of \$7,002,000 as well as funding from other governmental agencies (\$244,900). 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.

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” (\$2,096,900); 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 (\$3,920,904); and recording fees of \$225,000. The combined revenue in this category is anticipated to increase by \$640,541 in FY 2017-18, primarily due to increased A-87 Cost Plan charges.

Fund Balance

The Recommended Budget includes \$26,312,000 in Fund Balance carryover. These are funds that are anticipated to be available at the end of FY 2016-17 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 these carryover funds to help balance its operating budget.

The Fund Balance available to meet operational funding requirements is estimated at \$16,420,000 for FY 2017-18. This estimate includes \$4.9 million in un-spent contingency and \$1.4 million in additional non-departmental revenues. The balance of the estimated Fund Balance is due to additional departmental revenues and anticipated departmental savings. The carryover Fund Balance designated for capital projects is estimated at \$9,892,666 for FY 2017-18.

These estimates are subject to change with the close of the FY 2016-17 financial records in August.

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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. 7 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 \$8,469,708. Board Budget Policy No. 8 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 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 payback the cash advance.

Use of Designations (Reserved Fund Balance)

The Recommended Budget includes a use of \$5,836,500 held in the Public Safety Facility Construction designated fund balance account, representing the balance of the County's contribution to the construction of the new Public Safety Facility. These funds are to be transferred to the Accumulated Capital Outlay funds for use in the project.

RECOMMENDED BUDGET

The Recommended Budget for Non-Departmental Expenses is \$32,406,678. The Total Revenue Budget is recommended at \$155,794,074. This reflects a decrease in total revenue \$4,184,381 (-3%), and a decrease in appropriations of \$5,266,695 (-14%) when compared to the FY 2016-17 Adopted Budget.

Pending Issues and Policy Considerations

At the April 19, 2017 Special Budget Meeting, the Board of Supervisors identified several options for further analysis and directed CAO staff to further investigate certain road maintenance funding options and to provide recommendations. Within the next two months, the Chief Administrative Office will present an analysis of policy decisions for the increase of solid waste franchise fees, additional vehicle registration fees, a Transient Occupancy Tax (TOT) percentage increase, and the establishment of Zones of Benefits for road repairs.

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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	13,784,043
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	48,842
General Fund Contribution to ACO fund for ERP	2,510,312
General Fund Contribution to ACO fund for Property Tax System	1,047,000
General Fund Contribution to Airports	75,249
General Fund Contribution to HCED	114,622
General Fund Contribution to Veterans Committee (TOT)	159,553
General Fund Contribution to Health - Public Health Programs	3,339,144
Jail Medical Services Contract (CFMG)	2,381,210
Juvenile Hall Medical Services Contract (CFMG)	582,980
County Medical Services Program (Waived by CMSP Board for FY 2017-18)	-
California Children's Services (CCS) Diagnostics Program Match	273,790
California Children's Services (CCS) Program Match	81,164
Healthy Families Program Match	20,000
General Fund Contribution to Human Services - Community Services	2,311,273
Area Agency on Aging Programs	1,477,633
Senior Day Care	522,623
In Home Supportive Services (IHSS) Public Authority	90,616
Community Services Administration	120,000
Senior Shuttle	1,000
Workforce Investment Act	80,000
Public Housing Authority	19,401
General Fund Contribution Health - State Local Program Realignment Match	704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	16,510
Annual Audit Contract	65,000
Sales Tax Audit Services	35,000
CalPERS Survivor Benefit Premium Payment (annual)	25,000
Human Resources Department set-aside Staffing Augmentation	125,000
CalPERS reports required for GASB 68	5,000
SB 90 Mandates	20,000
A87 Charges to Child Support (expenditure abatement)	(277,677)
A87 Charges to Social Services	(3,029,228)
A87 Charges to HHSA Admin, CDA Admin, Animal Services & Public Guardian	(2,992,001)
University California Cooperative Extension (UCCE)	252,992
EI Dorado Water & Power Authority (EDWPA)	300,000
Tahoe Regional Planning Agency (TRPA) Compact	40,000
General Fund Contribution to LAFCO	142,000
Commission on Aging	2,500
Countywide Legislative Memberships (CSAC, NACO)	44,368
Increase to General Reserve (Repayment for Advance to RCDs)	162,700
Increase to Designations - Public Safety Facility Payment Reserve	220,000
Increase to Designation for Capital Projects	5,000,000
TOTAL	\$ 32,406,678

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FINANCIAL INFORMATION BY FUND TYPE

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

	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
TYPE: R REVENUE					
SUBOBJ	SUBOBJ TITLE				
0100	PROP TAX: CURR SECURED	61,149,523	61,149,523	63,900,000	2,750,477
0110	PROP TAX: CURR UNSECURED	1,189,170	1,189,170	1,200,000	10,830
0120	PROP TAX: PRIOR SECURED	-19,724	-19,724	0	19,724
0130	PROP TAX: PRIOR UNSECURED	44,036	44,036	0	-44,036
0140	PROP TAX: SUPP CURRENT	724,770	724,770	724,770	0
0150	PROP TAX: SUPP PRIOR	352,405	352,405	425,000	72,595
0160	SALES AND USE TAX	11,812,028	11,812,028	12,040,000	227,972
0171	TAX: HOTEL & MOTEL OCCUPANCY	2,871,949	2,871,949	2,871,950	1
0172	TAX: PROPERTY TRANSFER	2,506,531	2,506,531	2,478,211	-28,320
0174	TAX: TIMBER YIELD	73,135	73,135	73,100	-35
0178	TAX: TAX LOSS RESERVE	2,829,986	2,829,986	2,829,000	-986
0179	PROP TAX IN-LIEU VEHICLE LICENSE FEE	18,771,358	18,771,358	18,837,200	65,842
CLASS: 01	REV: TAXES	102,305,167	102,305,167	105,379,231	3,074,064
0251	FRANCHISE: GARBAGE	831,484	831,484	840,000	8,516
0252	FRANCHISE: CABLE	817,281	817,281	815,000	-2,281
CLASS: 02	REV: LICENSE, PERMIT, &	1,648,765	1,648,765	1,655,000	6,235
0360	PENALTY & COST DELINQUENT TAXES	386,822	386,822	300,000	-86,822
CLASS: 03	REV: FINE, FORFEITURE &	386,822	386,822	300,000	-86,822
0400	REV: INTEREST	263,838	263,838	320,000	56,162
CLASS: 04	REV: USE OF MONEY & PROPERTY	263,838	263,838	320,000	56,162
0540	ST: MOTOR VEHICLE IN-LIEU TAX	0	0	68,700	68,700
0820	ST: HOMEOWNER PROP TAX RELIEF	599,537	599,537	605,100	5,563
0881	ST: MANDATED REIMBURSEMENTS	20,000	20,000	20,000	0
0898	ST: OES - OFFICE EMERGENCY SERVICES	825,000	0	0	0
0908	ST: TOBACCO SETTLEMENT FUND	1,404,515	1,404,515	1,404,500	-15
CLASS: 05	REV: STATE INTERGOVERNMENTAL	2,849,052	2,024,052	2,098,300	74,248
1054	FED: UNITED STATES FOREST SERVICE	1,400,000	0	0	0
1080	FED: GRAZING FEE	87	87	0	-87
1090	FED: IN-LIEU TAXES	560,604	560,604	400,000	-160,604
CLASS: 10	REV: FEDERAL	1,960,691	560,691	400,000	-160,691
1200	REV: OTHER GOVERNMENTAL AGENCIES	235,025	235,025	244,900	9,875
1207	REV: SHINGLE SPRINGS RANCHERIA	6,900,000	6,900,000	7,002,000	102,000
CLASS: 12	REV: OTHER GOVERNMENTAL	7,135,025	7,135,025	7,246,900	111,875
1300	ASSESSMENT & TAX COLLECTION FEES	1,912,037	1,912,037	2,096,900	184,863
1600	RECORDING FEES	211,741	211,741	225,000	13,259
1800	INTERFND REV: SERVICE BETWEEN FUND	3,478,485	3,478,485	3,920,904	442,419
CLASS: 13	REV: CHARGE FOR SERVICES	5,602,263	5,602,263	6,242,804	640,541
2020	OPERATING TRANSFERS IN	0	0	2,673	2,673
CLASS: 20	REV: OTHER FINANCING SOURCES	0	0	2,673	2,673

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DEPARTMENT: 15 GENERAL FUND OTHER OPERATIONS

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
0001	FUND BALANCE	30,959,856	30,959,856	26,312,666	26,312,666	-4,647,190
0002	FROM RESERVES	2,887,906	2,887,906	0	0	-2,887,906
0003	FROM DESIGNATIONS	6,204,070	6,204,070	5,836,500	5,836,500	-367,570
CLASS: 22	FUND BALANCE	40,051,832	40,051,832	32,149,166	32,149,166	-7,902,666
TYPE: R SUBTOTAL		162,203,455	159,978,455	155,794,074	155,794,074	-4,184,381
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	25,000	25,000	150,000	150,000	125,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	25,000	25,000	150,000	150,000	125,000
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	0	0	44,368	44,368	44,368
4300	PROFESSIONAL & SPECIALIZED SERVICES	955,000	130,000	125,000	125,000	-5,000
4501	SPECIAL PROJECTS	1,427,500	1,427,500	462,053	462,053	-965,447
CLASS: 40	SERVICE & SUPPLIES	2,382,500	1,557,500	631,421	631,421	-926,079
5240	CONTRIB: NON-CNTY GOVERNMENTAL	5,596,223	5,096,223	3,086,992	3,086,992	-2,009,231
CLASS: 50	OTHER CHARGES	5,596,223	5,096,223	3,086,992	3,086,992	-2,009,231
7000	OPERATING TRANSFERS OUT	25,442,246	25,442,246	23,954,471	23,954,471	-1,487,775
CLASS: 70	OTHER FINANCING USES	25,442,246	25,442,246	23,954,471	23,954,471	-1,487,775
7350	INTRFND ABATEMENTS: GF ONLY	-2,759,510	-2,759,510	-2,992,001	-2,992,001	-232,491
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-1,699,917	-1,699,917	-3,029,228	-3,029,228	-1,329,311
7367	INTRFND ABATEMENTS: CHILD SUPPORT	-337,901	-337,901	-277,677	-277,677	60,224
CLASS: 73	INTRAFUND ABATEMENT	-4,797,328	-4,797,328	-6,298,906	-6,298,906	-1,501,578
7700	APPROPRIATION FOR CONTINGENCIES	5,461,000	4,561,000	5,500,000	5,500,000	939,000
CLASS: 77	APPROPRIATION FOR	5,461,000	4,561,000	5,500,000	5,500,000	939,000
7800	TO RESERVE	0	0	162,700	162,700	162,700
7801	DESIGNATIONS OF FUND BALANCE	3,348,732	3,348,732	5,000,000	5,000,000	1,651,268
7805	DESIGNATION FOR AUDIT RESERVE	240,000	240,000	0	0	-240,000
7806	DESIGNATION PUBLIC SAFETY RESERVE	2,200,000	2,200,000	220,000	220,000	-1,980,000
CLASS: 78	RESERVES: BUDGETARY ONLY	5,788,732	5,788,732	5,382,700	5,382,700	-406,032
TYPE: E SUBTOTAL		39,898,373	37,673,373	32,406,678	32,406,678	-5,266,695
FUND TYPE: 10	SUBTOTAL	-122,305,082	-122,305,082	-123,387,396	-123,387,396	-1,082,314
DEPARTMENT: 15	SUBTOTAL	-122,305,082	-122,305,082	-123,387,396	-123,387,396	-1,082,314