

**SACRAMENTO COUNTY
GENERAL FUND SUMMARY TABLE**

EXHIBIT A

Reflects Departmental Restructuring
Adjusted to Account for Revenues Changing to Reimbursements for Restricted Funds

	FY2018-19 Approved Budget	FY2018-19 Recommended for Adoption	Difference	Percent Difference
Discretionary				
Property Tax	\$439,277,625	\$439,277,625	\$0	0.00%
Sales Tax	\$86,190,000	\$86,190,000	\$0	0.00%
Utility User Tax	\$20,383,325	\$20,365,913	(\$17,412)	-0.09%
Transient Occupancy Tax	\$6,695,000	\$6,540,262	(\$154,738)	-2.31%
Real Property Transfer Tax	\$11,000,000	\$11,000,000	\$0	0.00%
Revenue Neutrality Payments	\$20,730,639	\$20,730,639	\$0	0.00%
Teeter	\$7,000,000	\$9,561,301	\$2,561,301	36.59%
Solid Waste Authority	\$1,580,913	\$928,529	(\$652,384)	-41.27%
Other Court Fines	\$9,474,100	\$9,474,100	\$0	0.00%
Other Discretionary	\$28,590,356	\$28,627,480	\$37,124	0.13%
Subtotal	\$630,921,958	\$632,695,849	\$1,773,891	0.28%
One Time revenues	\$1,150,000	\$14,080,000	\$12,930,000	1124.35%
Total Discretionary	\$632,071,958	\$646,775,849	\$14,703,891	2.33%
Total Discretionary	\$632,071,958	\$646,775,849	\$14,703,891	2.33%
Departmental Revenue				
Federal Welfare/Administration	\$449,965,196	\$452,209,111	\$2,243,915	0.50%
Federal Health	\$125,182,986	\$125,326,750	\$143,764	0.11%
State Welfare/Administration	\$186,001,608	\$187,154,278	\$1,152,670	0.62%
State Aid - Other Programs	\$52,764,317	\$52,541,139	(\$223,178)	-0.42%
Charges for Services/Fees	\$109,998,567	\$109,608,899	(\$389,668)	-0.35%
Other Department Revenue	\$113,314,284	\$108,516,983	(\$4,797,301)	-4.23%
Total Departmental Revenue	\$1,037,226,958	\$1,035,357,160	(\$1,869,798)	-0.18%
Total GF Revenue	\$1,669,298,916	\$1,682,133,009	\$12,834,093	0.77%
Appropriation from/(to) Fund Balance	\$56,700,000	\$69,303,395	\$12,603,395	22.23%
	\$1,725,998,916	\$1,751,436,404	\$25,437,488	1.47%
Appropriations				
	FY2018-19 Approved Budget	FY2018-19 Recommended for Adoption	Difference	Percent Difference
Reimbursements from Restricted Funds				
Prop 172	(\$123,583,038)	(\$123,583,038)	\$0	0.00%
Realignment				
1991 (Mental Health, Public Health, Social Services, CalWORKS)	(\$337,229,192)	(\$345,553,540)	(\$8,324,348)	2.47%
2011 (Enhancing Law Enforcement Activities, Law Enforcement Services, Behavioral Health Services, Protective Services)	(\$308,617,745)	(\$314,748,245)	(\$6,130,500)	1.99%
	(\$645,846,937)	(\$660,301,785)	(\$14,454,848)	2.24%
Subtotal Semi Discretionary Reimbursements	(\$769,429,975)	(\$783,884,823)	(\$14,454,848)	1.88%
Mental Health Services Act	(\$90,977,015)	(\$91,292,729)	(\$315,714)	0.35%
Clerk/Recorder Fees	(\$1,218,065)	(\$1,218,065)	\$0	0.00%
Total Reimbursements from Restricted Funds	(\$861,625,055)	(\$876,395,617)	(\$14,770,562)	1.71%
Elected Departments				
Assessor	\$18,839,797	\$18,989,751	\$149,954	0.80%
Board of Supervisors	\$3,505,701	\$3,529,212	\$23,511	0.67%
District Attorney	\$92,320,186	\$92,983,501	\$663,315	0.72%
Sheriff	\$494,700,859	\$502,302,546	\$7,601,687	1.54%
Total Elected Departments	\$609,366,543	\$617,805,010	\$8,438,467	1.38%
General Government				
County Counsel	\$5,914,933	\$6,045,093	\$130,160	2.20%
County Executive/Cabinet	\$4,886,416	\$5,079,256	\$192,840	3.95%
Emergency Services	\$4,502,305	\$5,159,644	\$657,339	14.60%
Non-Departmental Costs	\$30,704,567	\$32,004,567	\$1,300,000	4.23%
Planning and Environmental Review	\$12,458,667	\$12,532,377	\$73,710	0.59%
Other General Government	\$10,449,490	\$11,477,217	\$1,027,727	9.84%
Total General Government	\$68,916,378	\$72,298,154	\$3,381,776	4.91%
Administrative Services				
County Clerk/Recorder	\$12,043,763	\$12,043,763	\$0	0.00%
Court	\$34,466,449	\$34,466,449	\$0	0.00%
Data Processing-Shared Systems	\$10,803,508	\$10,803,508	\$0	0.00%
Finance	\$27,439,986	\$27,593,662	\$153,676	0.56%
Personnel Services	\$13,733,242	\$14,181,112	\$447,870	3.26%
Revenue Recovery	\$7,782,589	\$7,825,562	\$42,973	0.55%
Voter Registration and Elections	\$12,489,896	\$12,530,957	\$41,061	0.33%
Other Administrative Services	\$1,076,364	\$1,088,516	\$12,152	1.13%
Total Administrative Services	\$119,835,797	\$120,533,529	\$697,732	0.58%
Municipal Services				
Agricultural Comm-Sealer Of Wts & Meas	\$5,025,128	\$5,057,017	\$31,889	0.63%
Animal Care And Regulation	\$11,790,260	\$11,857,350	\$67,090	0.57%
Regional Parks	\$16,954,172	\$17,186,248	\$232,076	1.37%
Other Municipal Services	\$88,482	\$88,482	\$0	0.00%
Total Municipal Services	\$33,858,042	\$34,189,097	\$331,055	0.98%
Public Works and Infrastructure				
Code Enforcement	\$10,316,418	\$10,491,230	\$174,812	
Total Public Works and Infrastructure	\$10,316,418	\$10,491,230	\$174,812	1.69%
Social Services				
Child, Family and Adult Services	\$199,409,021	\$205,632,413	\$6,223,392	3.12%
Child Support Services	\$36,571,756	\$36,571,756	\$0	0.00%
Correctional Health Services	\$53,128,825	\$54,864,230	\$1,735,405	3.27%
Health Services	\$420,269,930	\$421,352,296	\$1,082,366	0.26%
Human Assistance-Admin	\$322,145,459	\$325,040,798	\$2,895,339	0.90%
Human Assistance-Aid Payments	\$385,696,465	\$385,696,465	\$0	0.00%
IHSS Provider Payments	\$103,822,782	\$109,545,344	\$5,722,562	5.51%
Probation	\$156,456,665	\$158,376,006	\$1,919,341	1.23%
Public Defender/Conflict Criminal Defenders	\$46,003,953	\$46,374,529	\$370,576	0.81%
Other Social Services	\$23,496,234	\$23,667,533	\$171,299	0.73%
Total Social Services	\$1,747,001,090	\$1,767,121,370	\$20,120,280	1.15%
Total Appropriations	\$2,589,294,268	\$2,622,438,390	\$33,144,122	1.28%
Reserve Changes				
Increase to Reserves - General Reserves	\$0	\$7,511,058	\$7,511,058	
Increase to Reserves - Audit Report Payback/ Future Litigation Settlement Costs	\$0	\$133,589	\$133,589	
Decrease to Reserves - Teeter (Net)	\$0	(\$580,719)	(\$580,719)	
Decrease to Reserves - Future Pension Obligation Bond	(\$718,248)	(\$718,248)	\$0	0.00%
Decrease to Reserves - Technology Upgrades	(\$952,049)	(\$952,049)	\$0	0.00%
Net Reserve Changes	(\$1,670,297)	\$5,393,631	\$7,063,928	-422.91%
Variance	\$0	\$0	\$0	