

**SACRAMENTO COUNTY
GENERAL FUND SUMMARY TABLE**

EXHIBIT A

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

	FY2017-18 Adopted	FY2018-19 Recommended	Difference	Percent Difference
Discretionary				
Property Tax	\$415,073,351	\$439,277,625	\$24,204,274	5.83%
Sales Tax	\$83,173,738	\$86,190,000	\$3,016,262	3.63%
Utility User Tax	\$19,577,197	\$20,383,325	\$806,128	4.12%
Transient Occupancy Tax	\$6,253,795	\$6,695,000	\$441,205	7.05%
Real Property Transfer Tax	\$11,500,000	\$11,000,000	(\$500,000)	-4.35%
Revenue Neutrality Payments	\$20,674,712	\$20,730,639	\$55,927	0.27%
Teeter	\$6,474,837	\$7,000,000	\$525,163	8.11%
Solid Waste Authority	\$1,026,927	\$1,580,913	\$553,986	53.95%
Other Court Fines	\$8,386,738	\$9,474,100	\$1,087,362	12.97%
Other Discretionary	\$27,243,808	\$28,590,356	\$1,346,548	4.94%
Subtotal	\$599,385,103	\$630,921,958	\$31,536,855	5.26%
One Time revenues	\$3,752,078	\$1,150,000	(\$2,602,078)	
Total Discretionary	\$603,137,181	\$632,071,958	\$28,934,777	4.80%
Semi Discretionary				
Prop 172	\$114,632,818		(\$114,632,818)	-100.00%
Realignment				
1991 (Mental Health, Public Health, Social Services, CalWORKS)	\$302,265,258		(\$302,265,258)	-100.00%
2011 (Enhancing Law Enforcement Activities, Law Enforcement Services, Behavioral Health Services, Protective Services)	\$291,574,226		(\$291,574,226)	-100.00%
	\$593,839,484	\$0	(\$593,839,484)	-100.00%
Semi Discretionary	\$708,472,302	\$0	(\$708,472,302)	-100.00%
Total Discretionary & Semi Discretionary	\$1,311,609,483	\$632,071,958	(\$679,537,525)	-51.81%
Departmental Revenue				
Federal Welfare/Administration	\$444,989,112	\$449,965,196	\$4,976,084	1.12%
Federal Health	\$118,262,302	\$124,924,860	\$6,662,558	5.63%
State Welfare/Administration	\$213,300,806	\$186,001,608	(\$27,299,198)	-12.80%
State Aid - Other Programs	\$122,275,910	\$52,764,317	(\$69,511,593)	-56.85%
Charges for Services/Fees	\$106,254,014	\$109,998,567	\$3,744,553	3.52%
Other Department Revenue	\$107,370,996	\$113,314,284	\$5,943,288	5.54%
Total Departmental Revenue	\$1,112,453,140	\$1,036,968,832	(\$75,484,308)	-6.79%
Total GF Revenue	\$2,424,062,623	\$1,669,040,790	(\$755,021,833)	-31.15%
Appropriation from/(to) Fund Balance	\$46,537,263	\$56,700,000	\$10,162,737	21.84%
	\$2,470,599,886	\$1,725,740,790	(\$744,859,096)	-30.15%
Appropriations				
	FY2017-18 Adopted	FY2018-19 Recommended	Difference	Percent Difference
Reimbursements from New Funds				
Prop 172		(\$123,583,038)	(\$123,583,038)	#DIV/0!
Realignment				
1991 (Mental Health, Public Health, Social Services, CalWORKS)		(\$337,229,192)	(\$337,229,192)	#DIV/0!
2011 (Enhancing Law Enforcement Activities, Law Enforcement Services, Behavioral Health Services, Protective Services)		(\$308,617,745)	(\$308,617,745)	#DIV/0!
		(\$645,846,937)	(\$645,846,937)	#DIV/0!
Subtotal Semi Discretionary Reimbursements		(\$769,429,975)	(\$769,429,975)	#DIV/0!
Mental Health Services Act		(\$90,977,015)	(\$90,977,015)	0.00%
Clerk/Recorder Fees		(\$1,218,065)	(\$1,218,065)	0.00%
Total Reimbursements from New Funds		(\$861,625,055)	(\$861,625,055)	#DIV/0!
Elected Departments				
Assessor	\$17,659,292	\$18,839,797	\$1,180,505	6.68%
Board of Supervisors	\$3,421,073	\$3,505,701	\$84,628	2.47%
District Attorney	\$88,944,765	\$92,320,186	\$3,375,421	3.79%
Sheriff	\$475,621,235	\$494,700,859	\$19,079,624	4.01%
Total Elected Departments	\$585,646,365	\$609,366,543	\$23,720,178	4.05%
General Government				
County Counsel	\$5,862,028	\$5,914,933	\$52,905	0.90%
County Executive/Cabinet	\$4,771,387	\$4,886,416	\$115,029	2.41%
Emergency Services	\$4,222,345	\$4,502,305	\$279,960	6.63%
Non-Departmental Costs	\$19,604,778	\$30,704,567	\$11,099,789	56.62%
Planning and Environmental Review	\$11,960,473	\$12,458,667	\$498,194	4.17%
Other General Government	\$12,934,851	\$11,141,097	(\$1,793,754)	-13.87%
Total General Government	\$59,355,862	\$69,607,985	\$10,252,123	17.27%
Administrative Services				
County Clerk/Recorder	\$12,177,763	\$12,043,763	(\$134,000)	-1.10%
Court	\$34,809,231	\$34,466,449	(\$342,782)	-0.98%
Data Processing-Shared Systems	\$10,384,440	\$10,803,508	\$419,068	4.04%
Finance	\$27,362,177	\$27,439,986	\$77,809	0.28%
Personnel Services	\$13,140,626	\$13,733,242	\$592,616	4.51%
Revenue Recovery	\$8,538,949	\$7,782,589	(\$756,360)	-8.86%
Voter Registration and Elections	\$11,539,530	\$12,489,896	\$950,366	8.24%
Other Administrative Services	\$1,142,884	\$1,076,364	(\$66,520)	-5.82%
Total Administrative Services	\$119,095,600	\$119,835,797	\$740,197	0.62%
Municipal Services				
Agricultural Comm-Sealer Of Wts & Meas	\$4,767,350	\$5,025,128	\$257,778	5.41%
Animal Care And Regulation	\$11,493,501	\$11,790,260	\$296,759	2.58%
Regional Parks	\$15,029,809	\$16,954,172	\$1,924,363	12.80%
Other Municipal Services	\$85,905	\$88,482	\$2,577	3.00%
Total Municipal Services	\$31,376,565	\$33,858,042	\$2,481,477	7.91%
Public Works and Infrastructure				
Code Enforcement	\$9,531,215	\$10,316,418	\$785,203	
Total Public Works and Infrastructure	\$9,531,215	\$10,316,418	\$785,203	8.24%
Social Services				
Child, Family and Adult Services	\$0	\$198,459,288	\$198,459,288	#DIV/0!
Child Support Services	\$35,361,336	\$36,571,756	\$1,210,420	3.42%
Correctional Health Services	\$48,411,714	\$53,128,825	\$4,717,111	9.74%
Health Services	\$562,028,431	\$420,269,930	(\$141,758,501)	-25.22%
Human Assistance-Admin	\$315,907,655	\$322,145,459	\$6,237,804	1.97%
Human Assistance-Aid Payments	\$395,504,641	\$385,696,465	(\$9,808,176)	-2.48%
IHSS Provider Payments	\$88,710,673	\$103,822,782	\$15,112,109	17.04%
Probation	\$153,418,091	\$156,456,665	\$3,038,574	1.98%
Public Defender/Conflict Criminal Defenders	\$44,046,216	\$46,003,953	\$1,957,737	4.44%
Other Social Services	\$25,244,881	\$23,496,234	(\$1,748,647)	-6.93%
Total Social Services	\$1,668,633,638	\$1,746,051,357	\$77,417,719	4.64%
Total Appropriations	\$2,473,639,245	\$2,589,036,142	\$115,396,897	4.67%
Reserve Changes				
Increase to Reserves - General Reserves	\$8,706,699		(\$8,706,699)	-100.00%
Decrease to Reserves - WETYC/Mac Construction	(\$3,600,000)		\$3,600,000	-100.00%
Decrease to Reserves - Teeter	(\$452,973)		\$452,973	-100.00%
Decrease to Reserves - Audit Report Payback	(\$4,200,000)		\$4,200,000	-100.00%
Decrease to Reserves - Future Pension Obligation Bond	(\$3,493,085)	(\$718,248)	\$2,774,837	-79.44%
Decrease to Reserves - Technology Upgrades		(\$952,049)	(\$952,049)	#DIV/0!
Net Reserve Changes	(\$3,039,359)	(\$1,670,297)	\$1,369,062	-45.04%
Variance	\$0	\$0	(\$0)	