

**SACRAMENTO COUNTY  
GENERAL FUND SUMMARY TABLE**

EXHIBIT A

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

	FY2018-19 Adopted Budget	FY2019-20 Recommended for Adoption	Difference	Percent Difference
<b>Discretionary</b>				
Property Tax	\$439,277,625	\$466,768,850	\$27,491,225	6.26%
Sales Tax	\$86,190,000	\$89,218,050	\$3,028,050	3.51%
Utility User Tax	\$20,365,913	\$18,408,851	(\$1,957,062)	-9.61%
Transient Occupancy Tax	\$6,540,262	\$6,828,000	\$287,738	4.40%
Real Property Transfer Tax	\$11,000,000	\$13,000,000	\$2,000,000	18.18%
Revenue Neutrality Payments	\$20,730,639	\$21,251,379	\$520,740	2.51%
Teeter	\$9,561,301	\$10,182,786	\$621,485	6.50%
Solid Waste Authority	\$928,529	\$936,004	\$7,475	0.81%
Other Court Fines	\$9,474,100	\$8,084,500	(\$1,389,600)	-14.67%
Other Discretionary	\$28,627,480	\$29,025,808	\$398,328	1.39%
<b>Subtotal</b>	<b>\$632,695,849</b>	<b>\$663,704,228</b>	<b>\$31,008,379</b>	<b>4.90%</b>
One Time revenues	\$14,080,000	\$466,144	(\$13,613,856)	-96.69%
<b>Total Discretionary</b>	<b>\$646,775,849</b>	<b>\$664,170,372</b>	<b>\$17,394,523</b>	<b>2.69%</b>
<b>Total Discretionary</b>	<b>\$646,775,849</b>	<b>\$664,170,372</b>	<b>\$17,394,523</b>	<b>2.69%</b>
<b>Departmental Revenue</b>				
Federal Welfare/Administration	\$452,209,111	\$480,806,480	\$28,597,369	6.32%
Federal Health	\$125,326,750	\$119,980,190	(\$5,346,560)	-4.27%
State Welfare/Administration	\$187,154,278	\$182,081,652	(\$5,072,626)	-2.71%
State Aid - Other Programs	\$52,541,139	\$52,561,712	\$20,573	0.04%
Charges for Services/Fees	\$109,608,899	\$110,772,361	\$1,163,462	1.06%
Other Department Revenue	\$108,516,983	\$116,434,523	\$7,917,540	7.30%
<b>Total Departmental Revenue</b>	<b>\$1,035,357,160</b>	<b>\$1,062,636,918</b>	<b>\$27,279,758</b>	<b>2.63%</b>
<b>Total GF Revenue</b>	<b>\$1,682,133,009</b>	<b>\$1,726,807,290</b>	<b>\$44,674,281</b>	<b>2.66%</b>
<b>Appropriation from/(to) Fund Balance</b>	<b>\$69,303,395</b>	<b>\$75,000,000</b>	<b>\$5,696,605</b>	<b>8.22%</b>
	<b>\$1,751,436,404</b>	<b>\$1,801,807,290</b>	<b>\$50,370,886</b>	<b>2.88%</b>
<b>Appropriations</b>				
	FY2018-19 Adopted Budget	FY2019-20 Recommended for Adoption	Difference	Percent Difference
<b>Reimbursements from Restricted Funds</b>				
Prop 172	(\$123,583,038)	(\$131,830,208)	(\$8,247,170)	6.67%
Realignment				
1991 (Mental Health, Public Health, Social Services, CalWORKS)	(\$345,553,540)	(\$356,791,853)	(\$11,238,313)	3.25%
2011 (Enhancing Law Enforcement Activities, Law Enforcement Services, Behavioral Health Services, Protective Services)	(\$314,748,245)	(\$325,172,805)	(\$10,424,560)	3.31%
Subtotal Realignment	(\$660,301,785)	(\$681,964,658)	(\$21,662,873)	3.28%
<b>Subtotal Semi Discretionary Reimbursements</b>	<b>(\$783,884,823)</b>	<b>(\$813,794,866)</b>	<b>(\$29,910,043)</b>	<b>3.82%</b>
Mental Health Services Act	(\$91,292,729)	(\$98,741,341)	(\$7,448,612)	8.16%
Clerk/Recorder Fees	(\$1,218,065)	(\$2,430,118)	(\$1,212,053)	99.51%
Sheriff Restricted Revenue		(\$3,155,000)	(\$3,155,000)	#DIV/0!
<b>Total Reimbursements from Restricted Funds</b>	<b>(\$876,395,617)</b>	<b>(\$918,121,325)</b>	<b>(\$41,725,708)</b>	<b>4.76%</b>
<b>Elected Departments</b>				
Assessor	\$18,989,751	\$19,505,935	\$516,184	2.72%
Board of Supervisors	\$3,529,212	\$3,671,800	\$142,588	4.04%
District Attorney	\$92,983,501	\$95,109,767	\$2,126,266	2.29%
Sheriff	\$502,302,546	\$541,804,339	\$39,501,793	7.86%
<b>Total Elected Departments</b>	<b>\$617,805,010</b>	<b>\$660,091,841</b>	<b>\$42,286,831</b>	<b>6.84%</b>
<b>General Government</b>				
County Counsel	\$6,045,093	\$6,039,950	(\$5,143)	-0.09%
County Executive/Cabinet	\$5,079,256	\$5,218,271	\$139,015	2.74%
Emergency Services	\$5,159,644	\$4,568,554	(\$591,090)	-11.46%
Non-Departmental Costs	\$32,004,567	\$30,839,159	(\$1,165,408)	-3.64%
Planning and Environmental Review	\$12,532,377	\$11,050,465	(\$1,481,912)	-11.82%
Other General Government	\$11,477,217	\$17,028,020	\$5,550,803	48.36%
<b>Total General Government</b>	<b>\$72,298,154</b>	<b>\$74,744,419</b>	<b>\$2,446,265</b>	<b>3.38%</b>
<b>Administrative Services</b>				
County Clerk/Recorder	\$12,043,763	\$12,241,646	\$197,883	1.64%
Court	\$34,466,449	\$34,728,170	\$261,721	0.76%
Data Processing-Shared Systems	\$10,803,508	\$10,613,507	(\$190,001)	-1.76%
Finance	\$27,593,662	\$28,107,753	\$514,091	1.86%
Personnel Services	\$14,181,112	\$16,287,621	\$2,106,509	14.85%
Revenue Recovery	\$7,825,562	\$7,558,750	(\$266,812)	-3.41%
Voter Registration and Elections	\$12,530,957	\$12,716,228	\$185,271	1.48%
Other Administrative Services	\$1,088,516	\$1,086,292	(\$2,224)	-0.20%
<b>Total Administrative Services</b>	<b>\$120,533,529</b>	<b>\$123,339,967</b>	<b>\$2,806,438</b>	<b>2.33%</b>
<b>Municipal Services</b>				
Agricultural Comm-Sealer Of Wts & Meas	\$5,057,017	\$5,267,376	\$210,359	4.16%
Animal Care And Regulation	\$11,857,350	\$11,484,636	(\$372,714)	-3.14%
Regional Parks	\$17,186,248	\$17,319,438	\$133,190	0.77%
Other Municipal Services	\$88,482	\$91,137	\$2,655	3.00%
<b>Total Municipal Services</b>	<b>\$34,189,097</b>	<b>\$34,162,587</b>	<b>(\$26,510)</b>	<b>-0.08%</b>
<b>Public Works and Infrastructure</b>				
Code Enforcement	\$10,491,230	\$10,280,166	(\$211,064)	-2.01%
<b>Total Public Works and Infrastructure</b>	<b>\$10,491,230</b>	<b>\$10,280,166</b>	<b>(\$211,064)</b>	<b>-2.01%</b>
<b>Social Services</b>				
Child, Family and Adult Services	\$205,632,413	\$201,595,321	(\$4,037,092)	-1.96%
Child Support Services	\$36,571,756	\$39,662,326	\$3,090,570	8.45%
Correctional Health Services	\$54,864,230	\$64,381,924	\$9,517,694	17.35%
Health Services	\$421,352,296	\$435,336,313	\$13,984,017	3.32%
Human Assistance-Admin	\$325,040,798	\$334,744,422	\$9,703,624	2.99%
Human Assistance-Aid Payments	\$385,696,465	\$409,890,069	\$24,193,604	6.27%
IHSS Provider Payments	\$109,545,344	\$118,981,525	\$9,436,181	8.61%
Probation	\$158,376,006	\$157,196,204	(\$1,179,802)	-0.74%
Public Defender/Conflict Criminal Defenders	\$46,374,529	\$46,688,172	\$313,643	0.68%
Other Social Services	\$23,667,533	\$21,184,340	(\$2,483,193)	-10.49%
<b>Total Social Services</b>	<b>\$1,767,121,370</b>	<b>\$1,829,660,616</b>	<b>\$62,539,246</b>	<b>3.54%</b>
<b>Total Appropriations</b>	<b>\$2,622,438,390</b>	<b>\$2,732,279,596</b>	<b>\$109,841,206</b>	<b>4.19%</b>
<b>Reserve Changes</b>				
Increase to Reserves - General Reserves	\$7,511,058	(\$9,026,265)	(\$16,537,323)	-220.17%
Increase to Reserves - Audit Report Payback/ Future Litigation Settlement Costs	\$133,589	(\$3,000,000)	(\$3,133,589)	-2345.69%
Decrease to Reserves - Teeter (Net)	(\$580,719)		\$580,719	-100.00%
Decrease to Reserves - Future Pension Obligation Bond	(\$718,248)		\$718,248	-100.00%
Decrease to Reserves - Technology Upgrades	(\$952,049)	(\$324,716)	\$627,333	-65.89%
<b>Net Reserve Changes</b>	<b>\$5,393,631</b>	<b>(\$12,350,981)</b>	<b>(\$17,744,612)</b>	<b>-328.99%</b>
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	