

9210 Local Government Financing

The state provides general-purpose revenue to counties, cities, and special districts when special circumstances occur. The Local Government Financing program includes those payments to local governments where the funds may be used for any general government purpose as well as funds for one-time, designated purposes.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
7540 Aid to Local Government	-	-	-	\$12,732	\$5,825	\$37,299
7555 Property Tax Assessment Program	-	-	-	4,389	4,344	4,409
7560 Nevada County Trial	-	-	-	-	393	-
7565 Fiscal Recovery Countywide Adjustment Settle-Up	-	-	-	-	845,000	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$17,121	\$855,562	\$41,708
FUNDING				2014-15*	2015-16*	2016-17*
0001 General Fund				\$17,121	\$10,562	\$41,708
3059 Fiscal Recovery Fund				-	845,000	-
TOTALS, EXPENDITURES, ALL FUNDS				\$17,121	\$855,562	\$41,708

LEGAL CITATIONS AND AUTHORITY

PROGRAM AUTHORITY

7540-Aid to Local Government

Government Code Section 12525.5, Penal Code Sections 13012 and 13519.4, and Revenue and Taxation Code Sections 97.68 and 97.70.

7555-State-County Assessors' Partnership Agreement Program

Revenue and Taxation Code Section 95.5.

7560-Funding for Nevada County Public Defender Costs

2015 Budget Act Provisional Language

7565-Fiscal Recovery Countywide Adjustment Settle-Up

Revenue and Taxation Code Section 97.68.

MAJOR PROGRAM CHANGES

- \$25 million is included to provide incentive payments to cities and counties that agree to issue permits for hard-to-site facilities such as reentry centers and mental health facilities.
- \$10 million is included for allocation to local law enforcement agencies for implementation of Chapter 466, Statutes of 2015.
- \$1,906,000 is included to reimburse the Counties of Calaveras and Lake, and the special districts located therein, for losses incurred as a result of the 2015 wildfires.

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	-\$23,749	\$-	-	\$28,774	\$-	-
Totals, Other Workload Budget Adjustments	-\$23,749	\$-	-	\$28,774	\$-	-
Totals, Workload Budget Adjustments	-\$23,749	\$-	-	\$28,774	\$-	-
Totals, Budget Adjustments	-\$23,749	\$-	-	\$28,774	\$-	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9210 Local Government Financing - Continued

PROGRAM DESCRIPTIONS

7540 - AID TO LOCAL GOVERNMENT

This program includes funding for insufficient ERAF amounts, losses suffered by local agencies in Calaveras and Lake Counties due to the 2015 wildfires, costs incurred by local law enforcement agencies for the implementation of the Racial and Identity Profiling Act of 2015, and incentive payments to cities and counties that agree to issue permits for hard-to-site facilities such as reentry centers and mental health facilities.

7555 - STATE-COUNTY ASSESSORS' PARTNERSHIP AGREEMENT PROGRAM

This three-year pilot program provides grants to county assessors to fairly and efficiently administer the county property tax rolls.

7560 - FUNDING FOR NEVADA COUNTY PUBLIC DEFENDER COSTS

This program ensures sufficient funding for the Nevada County Public Defender's Office for costs associated with the case of State of California v. Lester et al.

7565 - FISCAL RECOVERY COUNTYWIDE ADJUSTMENT SETTLE-UP

This program compensates cities and counties for the period that their sales tax rate was reduced to establish a dedicated revenue stream to finance the Economic Recovery Bonds.

DETAILED EXPENDITURES BY PROGRAM

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
PROGRAM REQUIREMENTS				
7540	AID TO LOCAL GOVERNMENT			
	Local Assistance:			
0001	General Fund	\$12,732	\$5,825	\$37,299
	Totals, Local Assistance	\$12,732	\$5,825	\$37,299
PROGRAM REQUIREMENTS				
7555	PROPERTY TAX ASSESSMENT PROGRAM			
	Local Assistance:			
0001	General Fund	\$4,389	\$4,344	\$4,409
	Totals, Local Assistance	\$4,389	\$4,344	\$4,409
PROGRAM REQUIREMENTS				
7560	NEVADA COUNTY TRIAL			
	Local Assistance:			
0001	General Fund	\$-	\$393	\$-
	Totals, Local Assistance	\$-	\$393	\$-
PROGRAM REQUIREMENTS				
7565	FISCAL RECOVERY COUNTYWIDE ADJUSTMENT SETTLE-UP			
	Local Assistance:			
3059	Fiscal Recovery Fund	\$-	\$845,000	\$-
	Totals, Local Assistance	\$-	\$845,000	\$-
TOTALS, EXPENDITURES				
	Local Assistance	17,121	855,562	41,708
	Totals, Expenditures	\$17,121	\$855,562	\$41,708

EXPENDITURES BY CATEGORY

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9210 Local Government Financing - Continued

2 Local Assistance

	Expenditures		
	2014-15*	2015-16*	2016-17*
Grants and Subventions - Governmental	\$4,389	\$5,023	\$31,315
Loans, Transfers and Other Disbursements	12,736	850,539	8,526
Other Special Items of Expense	-4	-	1,867
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$17,121	\$855,562	\$41,708

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$393	-
102 Budget Act appropriation	-	-	1,906
103 Budget Act appropriation	-	-	10,000
104 Budget Act appropriation	-	-	25,000
110 Budget Act appropriation	12,736	5,825	393
Past Year Adjustment	-4	-	-
115 Budget Act appropriation	7,500	4,343	4,409
Adjustment per Revenue and Taxation Code Section 95.5	-3,111	-	-
Miscellaneous Adjustment	-	1	-
Chapter 235, Statutes of 2015	-	23,750	-
Chapter 235, Statutes of 2015	-	-23,750	-
TOTALS, EXPENDITURES	\$17,121	\$10,562	\$41,708
3059 Fiscal Recovery Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 97.68 (d) (4)	-	\$845,000	-
TOTALS, EXPENDITURES	\$-	\$845,000	\$-
Total Expenditures, All Funds, (Local Assistance)	\$17,121	\$855,562	\$41,708

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
3149 Local Safety and Protection Account, Transportation Tax Fund^s			
BEGINNING BALANCE	\$67	\$67	\$67
Adjusted Beginning Balance	\$67	\$67	\$67
Total Resources	\$67	\$67	\$67
FUND BALANCE	\$67	\$67	\$67
Reserve for economic uncertainties	67	67	67

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