

## 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		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
10 Aid to Local Government	-	-	-	\$1,524	\$1,874	\$8,526
30 Proposition 1A Revenue Bonds, Series 2009	-	-	-	2,103,600	-	-
40 Property Tax Assessment Program	-	-	-	-	-	7,500
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,105,124</b>	<b>\$1,874</b>	<b>\$16,026</b>
<b>FUNDING</b>				<b>2012-13*</b>	<b>2013-14*</b>	<b>2014-15*</b>
0001 General Fund				\$2,105,124	\$1,874	\$16,026
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$2,105,124</b>	<b>\$1,874</b>	<b>\$16,026</b>

### LEGAL CITATIONS AND AUTHORITY

#### PROGRAM AUTHORITY

10-Aid to Local Government

Revenue and Taxation Code Sections 97.68 and 97.70.

30-Proposition 1A Revenue Bonds, Series 2009:

Revenue and Taxation Code Section 100.06 (e).

40-Property Tax Assessment Program

Pending Legislation.

### MAJOR PROGRAM CHANGES

- The Budget provides \$7.5 million General Fund to establish a new program to provide grants to county assessors to enable them to more efficiently enroll newly constructed property and ownership changes, to issue supplemental assessments in a timely manner, to enroll property modifications that change the assessed value, to reassess property to reflect current market conditions, and to respond to appeals of assessed value.

### DETAILED BUDGET ADJUSTMENTS

	2013-14*			2014-15*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Miscellaneous Baseline Funding	\$-	\$-	-	\$6,652	\$-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$6,652</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$6,652</b>	<b>\$-</b>	<b>-</b>
<b>Policy Adjustments</b>						
• State-County Assessors' Partnership Agreement Program	\$-	\$-	-	\$7,500	\$-	-
<b>Totals, Policy Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$7,500</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$14,152</b>	<b>\$-</b>	<b>-</b>

### PROGRAM DESCRIPTIONS

10 - AID TO LOCAL GOVERNMENT

This program provides funds to assist local governments in funding various activities as specified in law.

\* Dollars in thousands, except in Salary Range.

## 9210 Local Government Financing - Continued

### 30 - PROPOSITION 1A REVENUE BONDS, SERIES 2009

This program provides principal and interest payments for the revenue bonds issued to backfill the property tax revenues borrowed from local governments in 2009-10 pursuant to Proposition 1A.

### 40 - PROPERTY TAX ASSESSMENT PROGRAM

This proposed program provides grants to county assessors to improve the timeliness of real property assessments and reassessments.

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2012-13*	2013-14*	2014-15*
0001 General Fund			
APPROPRIATIONS			
106 Budget Act appropriation	\$500	\$-	\$-
110 Budget Act appropriation	1,524	1,874	8,526
115 Budget Act appropriation	-	-	7,500
Revenue and Taxation Code Section 100.06(e)(B)(4)	<u>2,103,600</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$2,105,624</b>	<b>\$1,874</b>	<b>\$16,026</b>
Unexpended balance, estimated savings	<u>-500</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,105,124</b>	<b>\$1,874</b>	<b>\$16,026</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$2,105,124</b>	<b>\$1,874</b>	<b>\$16,026</b>

## FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
<b>3149 Local Safety and Protection Account, Transportation Tax Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$773	\$444	\$444
Prior year adjustments	<u>-329</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$444</u>	<u>\$444</u>	<u>\$444</u>
FUND BALANCE	\$444	\$444	\$444
Reserve for economic uncertainties	444	444	444

\* Dollars in thousands, except in Salary Range.