

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 | \$27,299 |
| 7555 Property Tax Assessors' Partnership Agreement 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 | \$31,708 |
| FUNDING | | | | 2014-15* | 2015-16* | 2016-17* |
| 0001 General Fund | | | | \$17,121 | \$10,562 | \$31,708 |
| 3059 Fiscal Recovery Fund | | | | - | 845,000 | - |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | \$17,121 | \$855,562 | \$31,708 |

LEGAL CITATIONS AND AUTHORITY

PROGRAM AUTHORITY

7540-Aid to Local Government

Government Code Section 12525.5, 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

- The Budget provides \$25 million for the Community-Based Transitional Housing Program, which will encourage local communities to support housing that provides treatment and reentry programming to released criminal offenders and other individuals. The Program will provide grants of up to \$2 million to cities and counties that approve conditional use permits, valid for at least 10 years, for facilities that provide transitional housing and support services. Sixty percent of the grant funds will be used by the city or county for public safety and community outreach, and 40 percent of the grant funds will be used by the facility operator for specified purposes.

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 | \$- | - | \$18,774 | \$- | - |
| Totals, Other Workload Budget Adjustments | -\$23,749 | \$- | - | \$18,774 | \$- | - |
| Totals, Workload Budget Adjustments | -\$23,749 | \$- | - | \$18,774 | \$- | - |
| Totals, Budget Adjustments | -\$23,749 | \$- | - | \$18,774 | \$- | - |

* 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, and incentive payments to encourage local communities to support housing that provides treatment and programming to offenders from the criminal justice system and other individuals.

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 | \$27,299 |
| | Totals, Local Assistance | \$12,732 | \$5,825 | \$27,299 |
| PROGRAM REQUIREMENTS | | | | |
| 7555 | PROPERTY TAX ASSESSORS' PARTNERSHIP AGREEMENT 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 | 31,708 |
| | Totals, Expenditures | \$17,121 | \$855,562 | \$31,708 |

EXPENDITURES BY CATEGORY

* 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

2 Local Assistance

| | Expenditures | | |
|---|-----------------|------------------|-----------------|
| | 2014-15* | 2015-16* | 2016-17* |
| Grants and Subventions - Governmental | \$17,125 | \$855,562 | \$39,841 |
| Other Special Items of Expense | -4 | - | -8,133 |
| TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance) | \$17,121 | \$855,562 | \$31,708 |

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 |
| 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 | \$31,708 |
| 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 | \$31,708 |

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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