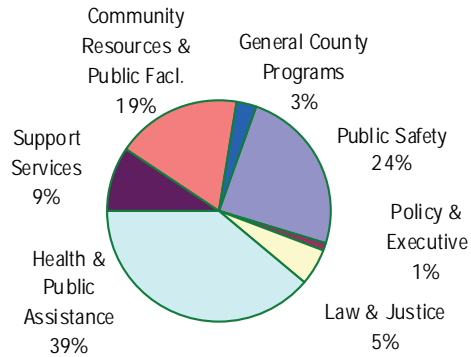
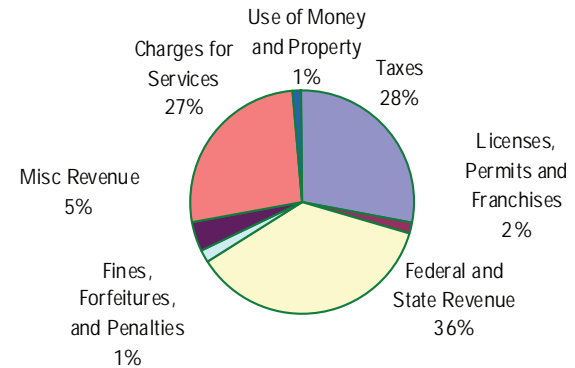


SUMMARY SCHEDULES

EXPENDITURES



REVENUES



Use of Funds Summary

Countywide Functions

	Recommended FY 09-10	Percent of Total	Operating Budget	Percent of Operating	Capital Budget	Percent of Capital
Policy & Executive	\$ 8,385,664	1.0%	\$ 8,385,664	1.1%	\$ --	0.0%
Law & Justice	40,775,169	4.9%	40,775,169	5.1%	--	0.0%
Public Safety	188,945,033	22.9%	188,088,512	23.7%	856,521	2.6%
Health & Public Assistance	302,249,518	36.6%	301,395,514	38.0%	854,004	2.6%
Community Resources & Public Fac.	145,428,147	17.6%	128,693,567	16.2%	16,734,580	50.2%
Support Services	72,694,344	8.8%	57,807,404	7.3%	14,886,940	44.6%
General County Programs	22,094,989	2.7%	22,059,989	2.8%	35,000	0.1%
Expenditure Total	780,572,864	94.5%	747,205,819	94.3%	33,367,045	100.0%

Other Financing Uses

Designated for Future Uses	45,548,841	5.5%	45,548,841	5.7%	--	0.0%
Total Use of Funds	\$ 826,121,705	100.0%	\$ 792,754,660	100.0%	\$ 33,367,045	100.0%

The summary schedules present appropriations by function and revenues by source. This presentation consolidates appropriations and revenues similar to consolidated financial statements of a business entity. Intra-County revenues and expenditures (internal service fund charges, cost allocation and intrafund expenditure transfer transactions) are eliminated in the summaries to avoid double counting. This is a distinctive presentation for a governmental entity and valuable for a performance based budget system. The summary becomes reflective of the total flow of economic resources within the entity.

Appropriations are also separated into operating budget and capital budget. The capital budget does not include salaries and benefits for in-house design, environmental or inspection costs for transportation and resource recovery projects. These salary and benefit costs are captured within the operating budget.

Source of Funds Summary

Revenues

	Recommended FY 09-10	Percent of Total
Taxes	\$ 233,708,123	28.1%
Licenses, Permits and Franchises	14,910,783	1.8%
Fines, Forfeitures, and Penalties	13,143,084	1.6%
Use of Money and Property	9,145,941	1.1%
Federal and State Revenue	300,250,723	36.1%
Charges for Services	223,415,370	26.8%
Miscellaneous Revenue	38,226,800	4.6%
Revenue Sub-Total	832,800,823	100%
Less: Intra-County Revenues	(79,357,454)	
Revenue Total	753,443,369	

Other Financing Sources

Sale of Fixed Assets	140,000
Long Term Debt Principal Repayment	0
Release of Reserves & Designations	55,894,181
Use of Prior Fund Balance	16,644,154
Source of Funds Total	\$ 826,121,705

EXPENDITURE SUMMARY

By Department

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Expenditure Summary				
<i>County Departments</i>				
<i>Policy & Executive</i>				
Board of Supervisors	\$ 2,343,335	\$ 2,660,421	\$ 2,350,734	\$ 2,764,712
County Executive Office	2,845,418	3,019,469	2,754,820	2,283,842
County Counsel	2,306,739	3,356,093	3,982,890	3,337,110
<i>Sub-Total</i>	<u>7,495,492</u>	<u>9,035,983</u>	<u>9,088,444</u>	<u>8,385,664</u>
<i>Law & Justice</i>				
Court Special Services	14,718,985	14,749,535	15,540,086	15,020,259
District Attorney	16,686,649	17,387,367	17,716,528	16,482,384
Public Defender	9,433,248	10,290,181	9,876,496	9,272,526
<i>Sub-Total</i>	<u>40,838,882</u>	<u>42,427,083</u>	<u>43,133,110</u>	<u>40,775,169</u>
<i>Public Safety</i>				
Fire	49,719,963	53,108,419	52,693,300	50,847,781
Probation	42,001,477	43,731,044	41,690,018	38,868,364
Sheriff	104,926,323	99,231,187	102,634,153	99,228,888
<i>Sub-Total</i>	<u>196,647,763</u>	<u>196,070,650</u>	<u>197,017,471</u>	<u>188,945,033</u>
<i>Health & Public Assistance</i>				
Alcohol, Drug & Mental Health Svcs	71,288,639	68,851,186	65,667,849	72,405,058
Child Support Services	9,671,636	9,657,766	9,165,997	9,452,281
Public Health	80,518,947	84,600,195	83,149,242	84,705,837
Social Services	121,010,972	130,016,364	129,852,163	135,686,342
<i>Sub-Total</i>	<u>282,490,194</u>	<u>293,125,511</u>	<u>287,835,251</u>	<u>302,249,518</u>
<i>Community Resources & Public Facilities</i>				
Agriculture & Cooperative Extension	3,563,410	3,881,845	3,700,804	3,790,656
Housing & Community Development	6,304,698	5,437,437	6,231,573	7,699,006
Parks	14,885,040	11,379,624	14,883,742	12,648,151
Planning & Development	18,186,578	21,029,532	19,370,688	17,193,671
Public Works	80,063,586	103,059,038	100,069,747	104,096,663
<i>Sub-Total</i>	<u>123,003,312</u>	<u>144,787,476</u>	<u>144,256,554</u>	<u>145,428,147</u>
<i>Support Services</i>				
Auditor-Controller	4,633,846	5,432,871	4,856,860	5,253,819
Clerk-Recorder-Assessor	15,815,344	17,898,812	16,256,453	16,586,856
General Services	19,655,851	20,743,072	18,041,211	25,489,848
Human Resources	4,937,388	6,767,337	4,658,980	4,587,781
Information Technology	--	3,599,506	3,218,303	5,382,643
Debt Service	--	9,434,023	9,372,319	9,189,101
Treasurer-Tax Collector-Public Adm.	5,372,171	6,136,906	5,862,580	6,204,296
<i>Sub-Total</i>	<u>50,414,600</u>	<u>70,012,527</u>	<u>62,266,706</u>	<u>72,694,344</u>
General County Programs	29,838,629	34,187,758	26,916,799	22,094,989
Expenditure Total	<u>\$ 730,728,872</u>	<u>\$ 789,646,988</u>	<u>\$ 770,514,335</u>	<u>\$ 780,572,864</u>

EXPENDITURE SUMMARY

By Character

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Character of Expenditures				
<i>Operating Expenditures</i>				
Regular Salaries	\$ 277,201,016	\$ 294,073,123	\$ 284,523,810	\$ 293,442,326
Overtime	17,453,463	11,906,490	13,880,285	11,978,886
Extra Help	7,015,065	4,158,794	6,194,156	3,872,666
Retirement (Non-Safety Depts)	34,833,229	44,532,366	43,481,271	49,724,621
Retirement (Safety Depts)	32,994,521	35,830,299	32,556,749	30,234,924
Health Benefits	18,897,988	23,453,741	19,125,878	21,880,150
Workers' Compensation Insurance	14,622,214	14,622,448	14,642,325	10,978,963
Unemployment Insurance	149,099	185,532	187,281	592,865
Social Security Contribution	16,227,532	15,805,992	15,516,442	16,199,186
<i>Salaries and Benefits Total</i>	<u>419,394,127</u>	<u>444,568,785</u>	<u>430,108,197</u>	<u>438,904,587</u>
Services & Supplies	271,897,437	294,364,246	289,739,299	287,442,161
Public Assistance Payments	47,056,127	48,957,643	49,836,138	55,222,228
Contributions	14,450,738	14,646,817	19,567,506	22,832,880
Principal & Interest	11,270,989	12,702,113	11,519,156	11,321,830
Depreciation Expense	6,638,108	6,720,477	6,776,070	6,538,888
Insurance Claims	2,796,216	2,875,000	2,875,000	3,195,700
Damages & Losses	992,255	1,065,000	870,202	1,104,999
<i>Operating Sub-Total</i>	<u>774,495,997</u>	<u>825,900,081</u>	<u>811,291,568</u>	<u>826,563,273</u>
Less: Intra-County Revenues	<u>(88,970,434)</u>	<u>(77,216,658)</u>	<u>(80,634,966)</u>	<u>(79,357,454)</u>
Operating Total	<u>685,525,563</u>	<u>748,683,423</u>	<u>730,656,602</u>	<u>747,205,819</u>
<i>Non-Operating Expenditures</i>				
Capital Assets	45,203,309	40,963,565	39,857,733	33,367,045
Expenditure Total	<u>\$ 730,728,872</u>	<u>\$ 789,646,988</u>	<u>\$ 770,514,335</u>	<u>\$ 780,572,864</u>

Expenditure appropriation summaries are displayed by both department and function. They are also displayed by character of expenditures. A third display by function, fund and object level can be found in the State Controller schedules.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Revenue Summary				
<i>Revenues</i>				
Taxes	\$ 232,117,710	\$ 236,681,209	\$ 234,421,291	\$ 233,708,123
Licenses, Permits and Franchises	17,061,763	17,736,386	15,646,275	14,910,783
Fines, Forfeitures, and Penalties	12,332,089	11,096,640	13,052,225	13,143,084
Use of Money and Property	17,164,858	12,492,829	11,538,084	9,145,941
Federal and State Revenue	272,006,792	284,986,921	289,851,040	300,250,723
Charges for Services	210,308,539	219,525,100	217,112,432	223,415,370
Miscellaneous Revenue	47,001,758	44,070,655	46,439,623	38,226,800
Revenue Sub-Total	807,993,508	826,589,740	828,060,970	832,800,823
Less: Intra-County Revenues	(88,970,434)	(77,216,658)	(80,634,966)	(79,357,454)
Revenue Total	\$ 719,023,074	\$ 749,373,082	\$ 747,426,004	\$ 753,443,369

Character of Revenue

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Revenues</i>				
<i>Taxes</i>				
Property Taxes General Fund	\$ 119,175,505	\$ 121,790,000	\$ 122,183,338	\$ 121,891,000
Property Taxes Special Revenue Funds	42,042,350	43,807,658	43,016,796	44,176,071
Property Tax In-Lieu of VLF	39,790,638	41,279,000	41,615,000	42,065,000
Retail Sales Tax	7,846,873	8,300,000	7,218,734	6,850,000
Roads Measure D Sales Tax	7,333,550	7,750,000	6,795,618	6,591,271
Transient Occupancy Tax	7,174,201	6,426,000	6,800,417	6,450,000
Property Transfer Tax	3,194,481	2,700,000	2,900,420	2,100,000
Property Tax In-Lieu of Local Sales Tax	3,652,891	2,790,000	2,242,000	2,330,000
Roads Sales Tax	1,343,205	1,158,600	989,420	467,000
Misc. Other Taxes	564,016	679,951	659,548	787,781
<i>Sub-Total</i>	232,117,710	236,681,209	234,421,291	233,708,123
<i>Licenses, Permits and Franchises</i>				
Building Permits	6,361,214	6,660,120	5,786,784	5,677,943
Development and Zoning Permits	5,055,168	4,262,289	4,119,800	3,647,572
Franchises and Misc. Permits	4,386,143	5,562,182	4,541,515	4,533,872
Oil and Gas Permits	1,259,238	1,251,795	1,198,176	1,051,396
<i>Sub-Total</i>	17,061,763	17,736,386	15,646,275	14,910,783
<i>Fines, Forfeitures, and Penalties</i>				
Various Fines and Penalties	7,625,667	7,377,640	7,652,225	7,243,084
Property Tax Penalties	4,706,422	3,719,000	5,400,000	5,900,000
<i>Sub-Total</i>	12,332,089	11,096,640	13,052,225	13,143,084

REVENUE SUMMARY
Revenue By Type and Character

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Character of Revenue (continued)				
<i>Use of Money and Property</i>				
Interest	14,634,036	10,256,836	9,175,088	6,553,988
Rents	2,530,822	2,235,993	2,362,996	2,591,953
<i>Sub-Total</i>	17,164,858	12,492,829	11,538,084	9,145,941
<i>Federal and State Revenue</i>				
Social Services Programs	104,810,787	112,035,861	111,886,954	117,611,151
Misc. Federal and State	42,474,134	50,224,329	51,080,928	57,354,514
State Realignment Allocation	35,134,077	36,726,662	34,663,917	31,428,211
Motor Vehicle in Lieu				
Prop. 172 Proceeds	29,844,240	30,463,776	27,036,741	26,072,668
Health Care	23,299,342	20,092,631	20,681,885	20,699,131
Child Support Program	9,755,507	9,627,986	9,137,017	9,433,501
State Highway Users Tax	7,028,676	6,881,000	6,347,000	6,283,520
Mental Health	12,625,532	12,668,180	16,987,568	26,834,821
Proposition 10	5,025,149	5,010,000	4,840,831	4,268,826
Disaster Assistance	2,009,347	1,256,496	7,188,200	264,380
<i>Sub-Total</i>	272,006,792	284,986,921	289,851,040	300,250,723
<i>Charges for Services</i>				
Other Charges for Services	78,064,317	85,432,813	80,232,807	78,458,759
Public and Mental Health Services	63,312,934	62,281,160	65,574,482	68,474,350
Contractual Services	25,764,658	27,134,134	27,157,862	28,262,071
Sanitation Services	20,688,105	22,162,986	21,607,932	22,757,867
Cost Allocation	10,287,571	10,680,903	10,635,825	12,079,027
Park Services	4,236,392	4,916,449	4,790,200	5,012,087
Intrafund Transfers	6,868,449	6,572,655	4,711,852	6,273,197
Road Project Reimbursement	1,086,112	344,000	2,401,472	2,098,012
<i>Sub-Total</i>	210,308,539	219,525,100	217,112,432	223,415,370
<i>Miscellaneous Revenue</i>				
Other	42,296,642	39,342,067	41,711,035	33,509,202
Tobacco Settlement	4,414,689	4,428,588	4,428,588	4,417,598
Absent Parent Collections	290,428	300,000	300,000	300,000
<i>Sub-Total</i>	47,001,758	44,070,655	46,439,623	38,226,800
Revenue Sub-Total	807,993,508	826,589,740	828,060,970	832,800,823
Less: Intra-County Revenues	(88,970,434)	(77,216,658)	(80,634,966)	(79,357,454)
Revenue Total	\$ 719,023,074	\$ 749,373,082	\$ 747,426,004	\$ 753,443,369

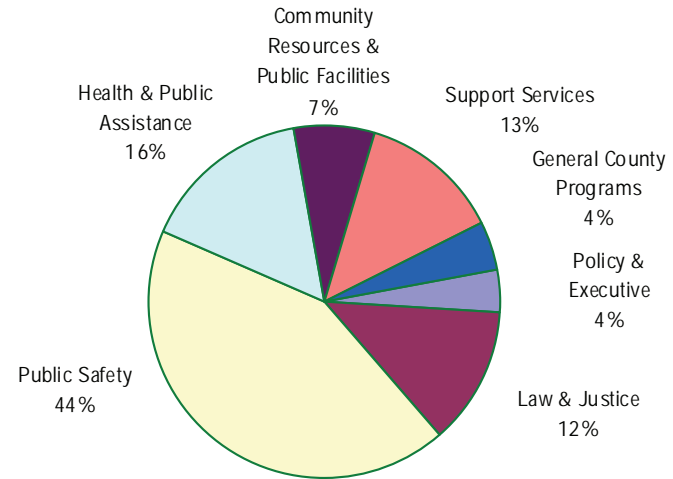
Revenues are displayed by summary of revenues and character of revenues. A third display by fund and detailed line item accounts can be found in the State Controller schedules.

GENERAL FUND CONTRIBUTION

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
General Fund Contribution Summary				
<i>County Departments</i>				
<i>Policy & Executive</i>				
Board of Supervisors	\$ 2,337,920	\$ 2,659,582	\$ 2,352,079	\$ 2,767,293
County Executive Office	2,804,718	2,984,100	2,636,179	2,502,198
County Counsel	1,659,935	2,387,517	1,957,109	2,146,611
<i>Sub-Total</i>	<u>6,802,573</u>	<u>8,031,199</u>	<u>6,945,367</u>	<u>7,416,102</u>
<i>Law & Justice</i>				
District Attorney	10,375,197	11,201,854	11,807,502	10,455,601
Public Defender	6,391,353	6,571,900	6,318,325	6,381,300
Court Special Services	7,606,100	7,606,100	7,606,100	7,606,100
<i>Sub-Total</i>	<u>24,372,650</u>	<u>25,379,854</u>	<u>25,731,927</u>	<u>24,443,001</u>
<i>Public Safety</i>				
Fire	2,577,508	1,905,200	1,590,625	1,677,100
Probation	19,973,304	21,531,947	21,631,403	21,038,100
Sheriff	57,925,303	59,596,681	58,714,321	61,115,391
<i>Sub-Total</i>	<u>80,476,115</u>	<u>83,033,828</u>	<u>81,936,349</u>	<u>83,830,591</u>
<i>Health & Public Assistance</i>				
Alcohol, Drug & Mental Health Svcs	8,747,900	20,482,066	8,872,675	11,232,266
Public Health	11,220,751	11,291,601	11,206,918	10,062,500
Social Services	11,265,140	8,500,000	8,500,004	9,852,484
<i>Sub-Total</i>	<u>31,233,791</u>	<u>40,273,667</u>	<u>28,579,597</u>	<u>31,147,250</u>
<i>Community Resources & Public Facilities</i>				
Agriculture & Cooperative Extension	1,810,687	2,090,842	1,968,591	1,729,451
Housing & Community Development	724,850	800,814	751,527	647,700
Parks	4,335,866	3,985,102	3,749,068	3,807,764
Planning & Development	6,461,173	6,452,553	6,013,469	5,810,800
Public Works	2,096,686	2,526,064	2,403,706	2,428,328
<i>Sub-Total</i>	<u>15,429,262</u>	<u>15,855,375</u>	<u>14,886,361</u>	<u>14,424,043</u>
<i>Support Services</i>				
Auditor-Controller	3,942,290	4,351,144	3,883,006	4,006,100
Clerk-Recorder-Assessor	9,127,287	9,441,597	9,048,371	9,218,499
General Services	7,527,115	7,393,647	7,146,759	6,728,100
Human Resources	2,295,884	2,225,287	2,008,740	2,029,299
Information Technology	--	885,953	841,490	820,985
Treasurer-Tax Collector-Public Adm.	2,984,219	3,031,575	2,751,773	2,815,900
<i>Sub-Total</i>	<u>25,876,795</u>	<u>27,329,203</u>	<u>25,680,139</u>	<u>25,618,883</u>

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
General Fund Contribution Summary				
<i>General County Programs</i>				
Transfer to Other Governments	3,991,608	3,824,173	4,129,415	4,082,584
Operating Transfers	3,105,757	2,550,565	3,518,515	2,448,998
Redevelopment Agency	(6,377)	--	1,056	--
Organization Development	903,250	529,960	597,243	609,944
Developing Strategies	2,007,899	1,457,238	1,286,215	1,359,727
Children & Families First	31,000	31,000	31,000	27,900
Strategic Reserve	9,614,500	1,164,744	1,164,744	--
Contingencies & Designations	(1,617,194)	(7,857,215)	8,545,215	213,297
<i>Sub-Total</i>	<u>18,030,443</u>	<u>1,700,465</u>	<u>19,273,403</u>	<u>8,742,450</u>
Total General Fund Contributions	<u>\$ 202,221,629</u>	<u>\$ 201,603,591</u>	<u>\$ 203,033,143</u>	<u>\$ 195,622,320</u>

Contribution By County Function

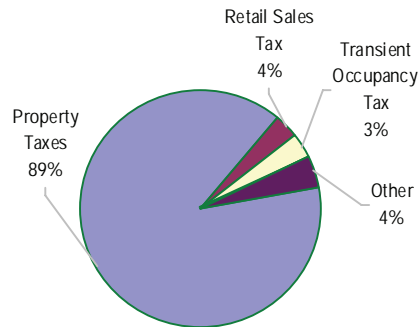


FUNDS AVAILABLE

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Funds Available				
<i>Local Taxes</i>				
Property Taxes	\$ 167,325,455	\$ 169,578,000	\$ 171,440,338	\$ 172,186,000
Retail Sales Tax	7,846,873	8,300,000	7,218,734	6,850,000
Transient Occupancy Tax	7,174,201	6,426,000	6,800,417	6,450,000
Property Transfer Tax	3,194,481	2,700,000	2,900,420	2,100,000
<i>Sub-Total</i>	<u>185,541,010</u>	<u>187,004,000</u>	<u>188,359,909</u>	<u>187,586,000</u>
<i>Other Discretionary Revenues</i>				
Franchises	3,028,761	3,562,000	3,079,414	3,001,000
Interest	2,925,924	1,500,000	1,335,226	900,000
Homeowners Property Tax Relief	933,503	924,000	927,041	925,000
Open Space Lands Apportionment	637,896	555,000	411	--
Federal Taxes	1,020,890	975,000	2,204,030	1,625,000
Cost Allocation Services	1,392,731	1,533,852	1,488,773	1,301,325
Miscellaneous	460,227	285,000	294,403	283,995
<i>Sub-Total</i>	<u>10,399,932</u>	<u>9,334,852</u>	<u>9,329,298</u>	<u>8,036,320</u>
Total Discretionary Revenue	<u>195,940,942</u>	<u>196,338,852</u>	<u>197,689,207</u>	<u>195,622,320</u>
<i>Other Financing Sources</i>				
Use of Prior Fund Balance	6,280,687	5,264,739	5,343,936	--
Total Available Sources	<u>\$ 202,221,629</u>	<u>\$ 201,603,591</u>	<u>\$ 203,033,143</u>	<u>\$ 195,622,320</u>

The general revenue summary matches county general fund discretionary revenues against general fund contributions to each department.

Funds Available By Type



AVAILABLE FINANCING AND FINANCING REQUIREMENTS

	Estimated Fund Balance or Retained Earn Unreserved/ Undesignated June 30, 2009	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
Available Financing				
General	\$ --	\$ 19,176,511	\$ 335,801,878	\$ 354,978,389
Special Revenue	--	24,648,055	409,922,865	434,570,920
Debt Service	--	738,684	333,000	1,071,684
Capital Projects	--	11,330,933	5,348,000	16,678,933
Total Governmental Funds	--	55,894,183	751,405,743	807,299,927
Enterprise	--	11,207,843	29,849,759	41,057,602
Internal Service	2,484,013	2,952,296	51,685,321	57,121,630
Total I.S. & Enterprise Funds	<u>2,484,013</u>	<u>14,160,139</u>	<u>81,535,080</u>	<u>98,179,232</u>
<i>Sub-Total</i>	<u>2,484,013</u>	<u>70,054,322</u>	<u>832,940,823</u>	<u>905,479,159</u>
Intra County Revenues			(79,357,454)	(79,357,454)
Total	<u>\$ 2,484,013</u>	<u>\$ 70,054,322</u>	<u>\$ 753,583,369</u>	<u>\$ 826,121,705</u>
		Provision for Reserves and/or Designations	Estimated Financing Uses	Total Financing Requirements
Financing Requirements				
General	\$ 13,472,659	\$ 330,077,104	\$ 343,549,763	
Special Revenue	30,107,598	404,549,420	434,657,018	
Debt Service	268,223	9,189,101	9,457,324	
Capital Projects	302,263	19,414,170	19,716,433	
Total Governmental Funds	44,150,743	763,229,795	807,380,538	
Enterprise	--	41,050,042	41,050,042	
Internal Service	1,398,098	55,650,481	57,048,578	
Total I.S. & Enterprise Funds	<u>1,398,098</u>	<u>96,700,523</u>	<u>98,098,620</u>	
<i>Sub-Total</i>	<u>45,548,841</u>	<u>859,930,318</u>	<u>905,479,159</u>	
Intra County Revenues		(79,357,454)	(79,357,454)	
Total	<u>\$ 45,548,841</u>	<u>\$ 780,572,864</u>	<u>\$ 826,121,705</u>	

Note: In order to present consolidated totals, Operating Transfers have been eliminated from the Estimated Additional Financing Sources and Uses columns.

FUND ANALYSIS

	Estimated Fund Balances as of June 30, 2009	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Estimated Fund Balances as of July 1, 2010
Governmental Funds				
<u>Major Funds</u>				
General Fund	\$ 78,186,715	\$ 394,886,207	\$ 400,590,059	\$ 72,482,863
Flood Control Districts	54,153,877	17,462,750	14,645,400	56,971,227
Public Health	24,874,715	81,535,477	84,720,574	21,689,618
Capital Projects	15,772,419	9,158,500	15,024,170	9,906,749
Road Fund	5,451,373	40,550,690	43,255,912	2,746,151
Alcohol Drug & Mental Health Services	(1,733,278)	93,175,718	78,998,684	12,443,756
Social Services	5,647,978	142,012,583	142,761,060	4,899,501
RDA - Debt Service	(14,309,263)	23,000	738,684	(15,024,947)
Other Governmental Funds				
Muni Finance - Debt Service	8,278,522	9,434,324	9,189,101	8,523,745
First 5 Children and Families Commission	6,551,640	5,127,867	6,289,919	5,389,588
RDA - Special Revenue	13,940,965	4,059,405	9,075,494	8,924,876
Water Agencies	6,028,877	11,098,560	11,476,791	5,650,646
Fire Protection District	7,014,680	29,290,794	30,560,741	5,744,733
County Service Areas	1,706,617	28,101,218	27,994,852	1,812,983
Public and Educational Access	1,757,970	26,000	126,050	1,657,920
Affordable Housing	3,642,947	6,750,878	7,418,654	2,975,171
Seawalls	206,135	4,500	210,250	385
Inmate Welfare	1,109,386	1,122,000	1,376,194	855,192
Criminal Justice Construction	502,006	1,155,000	1,368,023	288,983
Lighting Districts	373,988	587,408	398,554	562,842
Courthouse Construction	363,641	1,150,000	1,208,081	305,560
Coastal Resources Enhancement	1,524,867	643,000	1,515,203	652,664
Special Aviation	257,185	22,080	16,000	263,265
Fishermen Assistance	421,461	18,050	37,195	402,316
Community Facilities Districts	274,174	337,250	419,249	192,175
Court Operations	123,969	15,122,054	15,132,259	113,764
Child Support Services	288,681	9,464,501	9,464,501	288,681
Fish and Game	39,654	8,000	27,317	20,337
Petroleum	150,601	342,376	374,658	118,319
Sub-Total	<u>222,602,500</u>	<u>902,670,191</u>	<u>914,413,630</u>	<u>210,859,061</u>
Proprietary Funds				
<u>Major Funds</u>				
Resource Recovery Enterprise	38,719,790	22,895,010	24,744,196	36,870,604
Laguna Sanitation Enterprise	25,431,584	6,954,749	6,494,110	25,892,223
<u>Other Proprietary Funds</u>				
Vehicle Operations ISF	29,494,712	10,455,465	10,447,977	29,502,200
Communications ISF	10,588,295	4,082,780	4,295,341	10,375,734
Data Processing ISF	4,460,635	6,198,293	6,530,895	4,128,032
Utilities ISF	5,266	6,615,810	6,502,385	118,691
Reprographics & Digital Services	447,442	1,013,000	1,137,452	322,990
Risk Management	7,317,816	23,564,973	22,752,001	8,130,788
Transit Enterprise	611,411	--	--	611,411
Sub-Total	<u>117,076,951</u>	<u>81,780,080</u>	<u>82,904,357</u>	<u>115,952,674</u>
Total All Funds	<u>\$ 339,679,451</u>	<u>\$ 984,450,271</u>	<u>\$ 997,317,987</u>	<u>\$ 326,811,735</u>

Significant Fund Balance Changes

6/30/2009 to 6/30/2010

Public Health (-\$3.2 million / -13%): Fund balance will decrease \$3.2 million or 13% which consists of the use of \$3.2 million of designated funds including designated salary and benefit reductions to sustain ongoing clinical operations and support.

Capital Projects (-\$5.9 million / -37%): Fund balance will decrease \$5.9 million or 37% due to the release of designated funds and debt proceeds for capital projects construction.

Road Fund (-\$2.7 million / -50%): Fund balance will decrease \$2.7 million or 50% due to proposed capital projects like the Jalama Road Storm Damage Repair and Tepusquet Road Bridge.

Alcohol, Drug, & Mental Health Services (+\$14.2 million / +818%): The Department began FY 2008-09 with a fund balance of negative \$1.7 million. Due to prior period liabilities that are expected to be due to the State, the Board authorized \$15 million of funding in FY 2008-09. Release of these funds will be phased to correspond with payment of the liabilities. The estimated payments are \$3.8 million in FY 2008-09, and \$8.4 million in FY 2009-10. Funding of \$2.8 million in the FY 2008-09 Adopted Budget was reversed due to an overstatement of liability.

Social Services (-\$748,000 / -13%): Fund balance will decrease by \$748,000 or 13% due to the use of prior fund balance to supplement the FY 2009-10 General Fund Contribution matching for Federal and State funds.

First 5 Children and Families Commission (-\$1.2 million / -18%): Fund balance will decrease \$1.2 million or 18% due to the release of designations to fund the Pre-School for All program, Healthy Kids program and to balance the FY 2009-10 budget.

RDA – Special Revenue (-\$5 million / -36%): Redevelopment Agency – Special Revenue fund balance is projected to decrease \$5 million or 36%, which reflects the use of bond proceeds for the purchase of properties and improvements to Pardall Road.

Fire Protection District (-\$1.3 million / -18%): Fund balance will decrease \$1.3 million or 18% primarily for fire operations and for capital projects such as the design and acquisition of the Los Alamos Operations Complex.

Affordable Housing (-\$668,000 / -18%): Fund balance will decrease \$668,000 or 18% due to the release of previously designated funds to leverage federal funds for the creation of affordable housing projects.

Risk Management (+\$813,000 / +11%): Five Internal Service Funds comprise the risk management group: Workers' Compensation, General Liability, Medical Malpractice within the General Services Department and County Unemployment Insurance and Dental Self Insurance Funds within the CEO/Human Resources Department. The \$813,000 improvement in fund balance from FY 2008-09 Estimated \$7.3 million to FY 2009-10 Recommended \$8.1 million is primarily a result of lower salaries, administrative fees and cost allocation fees in the General Liability Fund as compared to projections made at the time that rates were developed.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
General				
<i>Sources of Funds</i>				
Taxes	181,048,222	183,518,625	183,210,148	181,971,000
Licenses, Permits and Franchises	13,886,266	13,862,996	12,340,876	11,554,588
Fines, Forfeitures, and Penalties	5,755,212	4,685,700	6,382,969	6,747,344
Use of Money and Property	4,208,807	2,592,675	2,465,880	2,007,391
Federal and State Revenue	53,058,158	57,353,380	51,974,090	49,439,279
Charges for Services	79,006,205	79,774,245	79,449,911	81,828,564
Miscellaneous Revenue	2,222,896	1,966,332	2,483,554	2,128,712
Other Financing Sources	73,057,073	63,867,743	61,543,146	59,209,329
Use of Prior Fund Balances	35,002,213	33,502,470	27,620,844	19,176,511
Total Sources of Funds	447,245,053	441,124,166	427,471,418	414,062,718
<i>Uses of Funds</i>				
Current:				
Policy & Executive	13,313,642	14,573,114	14,187,062	13,694,475
Law & Justice	27,392,943	28,879,214	28,628,185	26,704,611
Public Safety	188,156,569	192,486,724	190,025,971	187,814,106
Health & Public Assistance	5,442,124	5,665,120	5,648,081	5,229,946
Community Resources & Public Facilities	37,538,145	39,589,519	36,688,129	35,666,762
Support Services	47,847,470	50,994,109	52,323,093	52,039,002
General County Programs	8,429,664	6,713,873	6,712,260	7,017,250
Debt Service:				
Principal	10,712	24,000	24,000	--
Interest	400	3,000	3,000	--
Capital Outlay	1,930,906	5,292,698	3,612,891	1,910,953
Other Financing Uses	89,966,033	82,220,611	71,951,329	70,512,955
Designated for Future Uses	22,007,692	14,682,184	17,667,417	13,472,659
Total Uses of Funds	442,036,300	441,124,166	427,471,418	414,062,718
RDA Debt Service				
<i>Sources of Funds</i>				
Use of Money and Property	710	201,500	75,000	23,000
Miscellaneous Revenue	--	--	6,650	--
Other Financing Sources	3,600,000	--	--	--
Use of Prior Fund Balances	--	2,052,210	631,156	738,684
Total Sources of Funds	3,600,710	2,253,710	712,806	761,684
<i>Uses of Funds</i>				
Current:				
Support Services	215,977	3,000	--	--
Debt Service:				
Interest	--	1,500,000	--	--
Other Financing Uses	88,260	750,000	687,386	738,684
Designated for Future Uses	3,295,763	710	25,420	23,000
Total Uses of Funds	3,600,000	2,253,710	712,806	761,684

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Road				
<i>Sources of Funds</i>				
Taxes	8,514,803	8,560,000	7,404,618	7,058,271
Licenses, Permits and Franchises	251,337	600,000	348,500	346,500
Use of Money and Property	75,008	--	150,000	102,000
Federal and State Revenue	21,129,755	23,258,716	19,998,975	24,832,157
Charges for Services	2,055,179	5,078,880	8,686,316	6,519,285
Miscellaneous Revenue	152,319	86,000	96,782	92,000
Other Financing Sources	1,654,013	1,391,929	2,365,729	1,600,477
Use of Prior Fund Balances	1,149,670	4,677,696	5,260,719	2,705,222
Total Sources of Funds	34,982,084	43,653,221	44,311,639	43,255,912
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	28,016,698	38,262,814	37,089,048	40,650,613
Debt Service:				
Principal	58,253	23,910	23,910	--
Interest	3,747	1,090	1,090	--
Capital Outlay	1,860,913	261,500	457,172	2,205,000
Other Financing Uses	361,995	334,926	890,635	400,299
Designated for Future Uses	499,783	4,768,981	5,849,784	--
Total Uses of Funds	30,801,388	43,653,221	44,311,639	43,255,912
Public Health				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	148,615	137,920	168,000	162,155
Fines, Forfeitures, and Penalties	1,995,787	1,434,954	2,097,530	1,730,171
Use of Money and Property	1,218,086	987,929	785,522	625,993
Federal and State Revenue	29,128,672	28,795,379	27,878,604	26,847,565
Charges for Services	31,256,383	32,776,785	34,774,645	35,922,661
Miscellaneous Revenue	5,005,420	5,141,978	5,050,476	5,060,765
Other Financing Sources	12,218,787	12,230,910	12,189,057	11,186,167
Use of Prior Fund Balances	10,629,138	11,625,601	11,042,173	9,636,978
Total Sources of Funds	91,600,888	93,131,456	93,986,007	91,172,455
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	75,485,099	79,856,613	78,275,891	80,181,830
Capital Outlay	360,647	27,200	67,585	158,700
Other Financing Uses	5,699,983	6,687,109	6,943,929	4,380,044
Designated for Future Uses	9,577,537	6,560,534	8,698,602	6,451,881
Total Uses of Funds	91,123,265	93,131,456	93,986,007	91,172,455

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Social Services				
<i>Sources of Funds</i>				
Use of Money and Property	460,779	381,110	308,932	309,936
Federal and State Revenue	110,426,582	119,081,100	119,486,432	123,657,030
Charges for Services	--	6,667	--	--
Miscellaneous Revenue	795,121	406,433	1,132,374	1,164,777
Other Financing Sources	18,681,724	16,982,749	16,333,854	16,880,840
Use of Prior Fund Balances	4,039,506	3,489,559	3,724,327	1,583,655
Total Sources of Funds	134,403,712	140,347,618	140,985,918	143,596,238
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	120,485,136	129,626,364	128,941,161	135,048,038
Debt Service:				
Principal	104,858	--	--	--
Interest	1,729	--	--	--
Capital Outlay	543,124	390,000	911,000	638,306
Other Financing Uses	7,234,645	7,927,429	7,877,024	7,074,717
Designated for Future Uses	3,778,386	2,403,825	3,256,733	835,178
Total Uses of Funds	132,147,877	140,347,618	140,985,918	143,596,238
Alcohol, Drug & Mental Health				
<i>Sources of Funds</i>				
Fines, Forfeitures, and Penalties	3,872	3,500	3,640	3,500
Use of Money and Property	(472,078)	(604,000)	(344,196)	(305,666)
Federal and State Revenue	28,143,448	27,284,424	30,811,807	40,213,630
Charges for Services	41,288,281	44,171,439	36,945,179	38,384,206
Miscellaneous Revenue	171,470	151,800	406,340	300,287
Other Financing Sources	14,206,530	27,639,259	15,502,031	14,579,761
Use of Prior Fund Balances	6,555,582	1,246,235	1,658,354	2,911,911
Total Sources of Funds	89,897,104	99,892,657	84,983,156	96,087,629
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	76,879,014	74,764,448	69,232,475	74,892,884
Capital Outlay	(33,858)	57,000	57,000	57,000
Other Financing Uses	8,028,463	7,992,697	4,422,375	4,048,800
Designated for Future Uses	3,137,272	17,078,512	22,516,914	17,088,945
Total Uses of Funds	88,010,891	99,892,657	96,228,763	96,087,629

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Flood Control Districts				
<i>Sources of Funds</i>				
Taxes	8,065,175	8,193,745	8,081,220	8,200,020
Use of Money and Property	2,166,206	1,697,870	1,563,685	578,750
Federal and State Revenue	4,526,774	5,028,213	9,619,930	5,506,840
Charges for Services	2,952,920	3,041,739	3,015,255	3,119,565
Miscellaneous Revenue	52,775	41,275	32,115	32,825
Other Financing Sources	37,205	7,560	23,340	24,750
Use of Prior Fund Balances	4,288,318	4,640,821	3,948,676	958,495
Total Sources of Funds	22,089,373	22,651,223	26,284,221	18,421,245
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	8,720,779	11,104,065	14,080,976	10,524,744
Capital Outlay	3,931,528	6,530,200	4,411,950	4,110,580
Other Financing Uses	5,548	10,914	9,714	10,076
Designated for Future Uses	5,804,534	5,006,044	7,781,581	3,775,845
Total Uses of Funds	18,462,389	22,651,223	26,284,221	18,421,245
Capital Projects				
<i>Sources of Funds</i>				
Use of Money and Property	1,118,701	555,000	445,991	245,000
Federal and State Revenue	4,884,449	2,123,350	4,045,020	1,401,000
Charges for Services	1,677,853	275,000	797,294	2,440,000
Miscellaneous Revenue	227,445	--	710,521	1,225,000
Other Financing Sources	13,192,010	5,239,902	7,455,961	3,847,500
Use of Prior Fund Balances	19,142,105	4,743,798	10,885,039	6,130,933
Total Sources of Funds	40,242,563	12,937,050	24,339,826	15,289,433
<i>Uses of Funds</i>				
Current:				
Law & Justice	295	--	--	--
Public Safety	113,666	40,000	40,000	40,000
Community Resources & Public Facilities	593,221	465,418	1,878,797	800,000
Support Services	1,258,756	90,000	471,294	2,440,000
Capital Outlay	20,731,709	8,127,508	11,636,576	10,934,170
Other Financing Uses	6,770,947	1,352,600	4,656,314	810,000
Designated for Future Uses	9,521,999	2,861,524	5,656,845	265,263
Total Uses of Funds	38,990,593	12,937,050	24,339,826	15,289,433

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Solid Waste Enterprise				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	2,767,553	2,840,470	2,773,899	2,832,540
Use of Money and Property	1,919,699	1,356,000	1,256,000	1,256,000
Federal and State Revenue	432,901	1,314,888	1,520,320	280,900
Charges for Services	14,710,182	15,820,316	15,381,300	16,108,120
Miscellaneous Revenue	5,690,213	4,011,125	2,576,024	2,417,450
Other Financing Sources	6,593,566	--	(3,582)	--
Use of Prior Fund Balances	480,898	10,029,153	10,129,853	7,628,809
Total Sources of Funds	32,595,011	35,371,952	33,633,814	30,523,819
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	21,952,444	24,307,825	24,151,266	24,360,835
Debt Service:				
Principal	912,938	745,546	885,546	1,112,623
Interest	194,100	158,681	398,302	375,801
Capital Outlay	8,005,752	10,151,500	8,191,500	4,667,000
Other Financing Uses	3,152	8,400	7,200	7,560
Designated for Future Uses	7,339	--	--	--
Total Uses of Funds	31,075,724	35,371,952	33,633,814	30,523,819
Laguna Sanitation Enterprise				
<i>Sources of Funds</i>				
Use of Money and Property	275,803	250,464	212,464	215,464
Federal and State Revenue	--	--	--	--
Charges for Services	6,276,211	6,892,700	6,409,358	6,738,285
Miscellaneous Revenue	7,354	1,000	1,000	1,000
Other Financing Sources	2,875	--	950	--
Use of Prior Fund Balances	40	1,733,061	1,503,719	3,579,034
Total Sources of Funds	6,562,283	8,877,225	8,127,491	10,533,783
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	4,944,842	5,546,418	5,857,296	6,325,788
Debt Service:				
Principal	572,769	586,600	586,600	428,673
Interest	195,074	181,962	181,977	168,322
Capital Outlay	187,228	2,562,245	1,501,618	3,611,000
Other Financing Uses	--	--	--	--
Designated for Future Uses	705,771	--	--	--
Total Uses of Funds	6,605,684	8,877,225	8,127,491	10,533,783

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Other Funds				
<i>Sources of Funds</i>				
Taxes	34,489,510	36,408,839	35,725,305	36,478,832
Licenses, Permits and Franchises	7,992	295,000	15,000	15,000
Fines, Forfeitures, and Penalties	4,577,217	4,972,486	4,568,086	4,662,069
Use of Money and Property	6,193,136	5,074,281	4,618,806	4,088,073
Federal and State Revenue	20,276,053	20,747,471	24,515,862	28,072,322
Charges for Services	31,085,326	31,687,329	31,653,174	32,354,683
Miscellaneous Revenue	32,676,746	32,264,712	33,943,787	25,803,984
Other Financing Sources	56,111,853	45,179,166	47,163,032	44,320,623
Use of Prior Fund Balances	19,787,431	41,830,693	37,892,136	17,488,101
Total Sources of Funds	205,205,264	218,459,977	220,095,188	193,283,687
<i>Uses of Funds</i>				
Current:				
Law & Justice	14,767,828	14,805,535	15,596,086	15,076,259
Public Safety	1,187,509	1,291,400	1,264,748	1,550,408
Health & Public Assistance	9,639,688	9,657,766	9,165,997	9,452,281
Community Resources & Public Facilities	10,016,546	11,193,008	15,855,491	20,144,039
Support Services	52,143,208	51,885,699	49,182,055	51,358,874
General County Programs	9,390,496	21,901,340	16,395,846	15,068,697
Debt Service:				
Principal	6,482,301	6,270,688	6,270,659	6,232,746
Interest	2,645,850	3,206,636	3,144,072	3,003,665
Capital Outlay	6,978,616	7,058,296	7,091,641	4,234,338
Other Financing Uses	57,418,232	65,239,532	64,985,808	63,526,312
Designated for Future Uses	13,274,329	25,950,076	27,821,056	3,636,069
Total Uses of Funds	183,944,603	218,459,976	216,773,458	193,283,688
All Funds Summary				
Total Sources by Fund	1,108,424,045	1,118,700,255	1,104,931,484	1,056,988,604
less Other Financing Sources	(199,355,636)	(172,539,218)	(162,573,518)	(151,649,447)
less Intra-County Revenues	(88,970,434)	(77,216,658)	(80,634,966)	(79,357,454)
less Use of Prior Fund Balances	(101,074,901)	(119,571,297)	(114,296,996)	(72,538,334)
Total Revenue	719,023,074	749,373,082	747,426,004	753,443,369
Total Uses by Fund	1,066,798,714	1,118,700,254	1,112,855,362	1,056,988,605
less Operating Transfers	(175,489,003)	(172,524,218)	(162,431,710)	(151,509,447)
less Intra-County Revenues	(88,970,434)	(77,216,658)	(80,634,966)	(79,357,454)
less Designated for Future Uses	(71,610,405)	(79,312,390)	(99,274,351)	(45,548,840)
Total Expenditures	730,728,872	789,646,988	770,514,335	780,572,864

TAXES

Principal Property Tax Payers

The following table shows Santa Barbara County’s ten highest property taxpayers in FY 2008-09. These taxpayers were levied \$19.2 million of taxes in FY 2008-09 on a combined Assessed Value of \$1.758 billion or about 3% of the Total Assessed Value in the county. This is an indication that the county has a diversified tax base.

Santa Barbara County Fiscal Year 2008-09 Principal Property Tax Payers			
Principal Property Tax Payers	Business	Assessed Value	Tax Obligation
Exxon Corporation	Petroleum & Gas	351,665,820	3,609,386
Verizon California, Inc.	Utility	211,927,803	2,417,804
1260 BB Property, LLC (Biltmore)	Hotel	185,335,978	2,110,910
United Launch Alliance	Aerospace	182,803,803	2,073,781
Southern California Gas Company	Utility	169,424,194	1,893,973
Fairway BB Property, LLC	Residential Estate	146,892,875	1,504,668
Raytheon Company	Light Manufacturing	133,249,889	1,454,470
Southern California Edison Co.	Utility	132,537,627	1,508,097
HT-Santa Barbara Inc (Bacara)	Hotel	127,000,000	1,393,000
Pacific Offshore Pipeline Co	Petroleum & Gas	116,709,075	1,196,268

Source: County of Santa Barbara, Auditor-Controller

TAXES

Gross Assessed Value of Property

The primary responsibility of the County Assessor is to determine the taxable value of each property so that each owner is assured of paying the proper amount of property tax for the support of local government.

Assessed value is determined and enrolled to the person owning the property on January 1, which is the tax lien date. The lesser of 2% or the CPI inflation adjustment is applied along with exemptions and other appraisable events. The value of \$61.16 billion as of January 1, 2009 is then taxed for the fiscal year July 1, 2009 to June 30, 2010.

Santa Barbara County gross assessed value increased steadily through 2008. The local tax roll for fiscal year 2009-10 increased only a modest 4.6% down from growth rates exceeding 10% the prior years due to dropping real estate market values. The growth rate is expected to continue to drop since the leading indicators of property tax growth, property transfer tax and supplemental property tax growth both declined in fiscal year 2008-09 and are both expected to continue to decline in fiscal year 2009-10.

